ACX

Advanced Ceramic X Corporation

Sustainability Report

SUSTAINABILITY REPORT

RF Ceramic Solutions for Wireless Communication

2025

Advanced Ceramic X Corporation

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This is the 2025 Sustainability Report of Advanced Ceramic X Corporation, hereinafter referred to as ACX. It discloses the Company's sustainability management policies, implementation status, and performance across the economic, environmental, and social dimensions for stakeholder reference.

Reporting Principles

The report has been prepared in accordance with the GRI Standards issued by the Global Reporting Initiative and follows the disclosure frameworks of the Sustainability Accounting Standards Board, the Task Force on Climate related Financial Disclosures, and the Regulations Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies.

Financial figures in this report are presented in New Taiwan dollars and have been audited by KPMG Taiwan. The environmental and occupational health and safety management systems have been verified by accredited certification bodies. All other information in this report has not been subject to independent third party assurance.

Reporting Period

This report discloses ACX's sustainability management policies, key topics, responses, actions, and performance for 2025. ACX publishes a sustainability report annually and makes it available on the Company website.

Date of Previous Report: August 2025
Date of Current Report: August 2026

Reporting Boundary and Scope

The report covers the entire Company and addresses ACX's overall operations and sustainability matters. Its reporting boundary is consistent with the consolidated financial statements.

Contact Information

Please contact us with any questions or suggestions regarding this report.

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CHAPTER

01

Message from the Chairperson

Integrity as our foundation. Sustainability as our commitment.

The Chairperson presents the Company’s 2025 operating performance, sustainability priorities, and future direction.

1 Chairperson’ s Message

Message from the Chairperson

In 2025, ACX maintained stable operations amid a changing business environment. In response to structural adjustments in the global communications industry, the Company optimized its product portfolio, advanced manufacturing processes, and strengthened long term customer partnerships, sustaining profitability for the eighteenth consecutive year since its TPEx listing.

Full year consolidated revenue reached TWD 1.426 billion, with a gross margin of 43.0%. Net income after tax was TWD 650 million, and earnings per share were TWD 9.42. These solid financial indicators demonstrate the Company’ s resilient and sustainable profitability.

Corporate governance is the foundation of ACX’ s sustainable operations. In 2025, we continued to strengthen the Board and its functional committees and remained among the leading companies in the TPEx Corporate Governance Evaluation. In response to the evolving ESG evaluation framework, the Company has begun assessing the establishment of a Sustainability Committee at the Board level and is progressively enhancing human rights due diligence, risk management, and the quality of information disclosure.

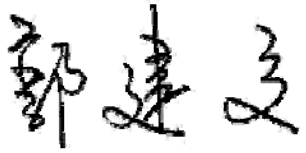
In the environmental dimension, Scope 1 and Scope 2 greenhouse gas emissions in 2025 decreased by approximately 36.6% from the baseline year. In addition to ongoing energy management and process efficiency improvements, LTCC technology reduces component counts, circuit board area, and energy consumption, helping customers lower product lifecycle carbon footprints.

As of the end of 2025, the Company employed 262 people, with an average tenure of 10.6 years. We will continue to advance occupational safety, education and training, health promotion, and family friendly initiatives.

In social participation, the Company contributed approximately TWD 26.54 million in 2025 to arts and culture, medical care, rural education, and support for disadvantaged groups, maintaining stable and long term partnerships.

Looking ahead, applications including 5G and 6G, Wi Fi 7 and 8, low Earth orbit (LEO) satellite communications, automotive millimeter-wave (mmWave) radar, and edge AI devices will continue to drive demand for RF integrated components. ACX will continue to advance its LTCC technology while strengthening sustainable governance and talent development to support stable, long term growth.

We thank all stakeholders for their long-standing support. The Company will uphold its established management discipline and remain accountable for both corporate value and sustainability performance.

Chairperson 

Advanced Ceramic X Corporation

CHAPTER

02

Company Overview

About ACX · Corporate Profile

Founded in 1998 and based in Hukou, Hsinchu, ACX is one of Taiwan’s leading designers and manufacturers of RF integrated components and modules, serving the global wireless communications industry through LTCC ceramic materials and RF circuit integration technologies.



2.1 Company Profile

Company Profile · About ACX· GRI 2-1

Advanced Ceramic X Corporation was established on April 15, 1998 and is headquartered in the Hsinchu Industrial Park, Taiwan. As one of Taiwan’ s largest designers and manufacturers of RF integrated components and modules, ACX provides advanced RF front end solutions for wireless communication applications.

Company Information

Company Name	Advanced Ceramic X Corporation
Company Type	TPEx Listed Company
Stock Code	3152
Chairperson	Shuang De Investment Co., Ltd. — Representative Kuo Chien Wen
President	Kuo Chien Wen
Established	April 15, 1998
Industry	Wireless Communication
Principal Products	RF Integrated Components and Modules (Research, Development, Production, Manufacturing, and Sales)
Paid In Capital	TWD 690 million (as of December 31, 2025)
Number of Employees	262 employees (as of December 31, 2025)

Product Lines | Products Manufactured

RF Modules

- Chip Antenna Modules
- Bluetooth Modules
- RF Front End Modules
- Antenna Switch Modules

RF Components

- Filters / Balanced Filters
- Diplexers / Triplexers / Couplers
- Chip Antennas / RF Chip Components
- Balun Impedance Transformers

2.2 Business Philosophy

Vision & Core Values · Ethical Management · Employee Care · Social Contribution

VISION

To lead the global wireless communications market in integrated components and modules through technology innovation, sustainable value creation, and comprehensive customer solutions

Core Values

Integrity

誠信

Act with honesty and fairness, honor commitments, and uphold the highest standards of professional ethics

Innovation

創新

Lead through innovation, cultivate research excellence, and build a legacy of technical knowledge

Quality

品質

Pursue excellence through uncompromising quality and become a trusted partner

Service

服務

Serve customers with care by delivering end to end service, enhancing our competitive advantage

2.3.1 Market Overview — Industry Development

Industry Development

As AI technologies continue to advance rapidly worldwide, demand for digitalization and wireless communications is steadily increasing, driving the industry toward intelligent connectivity, low carbon efficiency, and an increasingly connected world. In response, ACX has identified four key industry trends, and developed four corresponding strategic initiatives to support the industry' s sustainable transformation through high performance, energy efficient solutions.

行動通訊 *Mobile Communications*

5G applications continue to gain widespread adoption, while 6G is expected to enter commercial deployment gradually after 2030. FR3 spectrum and mmWave technologies will further enhance high speed data transmission capabilities.

無線網路 *Wireless Networks*

Wi-Fi 7 adoption is accelerating, while Wi-Fi 8 and Wi-Fi 9 are advancing toward ultra reliable connectivity and mmWave integration, driving demand for highly integrated, high frequency ceramic components.

物聯網與終端 *IoT & End Devices*

IoT applications based on LTE, NB IoT, RedCap, and Wi-Fi HaLow continue to expand, alongside emerging markets such as AI, VR, AR, XR, automotive systems, and low Earth orbit (LEO) satellite communications.

衛星通訊 *Satellite & Direct-to-Cell*

Demand is increasing for LTCC dual band, dual polarized antenna array modules that support direct connectivity to mobile devices, as well as for high frequency ceramic components and advanced substrate material technologies.

高頻整合元件 *RF Components*

ACX continues to develop low loss, multimode integrated components, high performance filters, and antenna array modules to enhance product competitiveness.

新世代基地台 *Next-Gen Base Stations*

ACX is expanding its presence in the market for components used in high power base stations and small cells to meet future global demand for ubiquitous connectivity.

核心技術能力 *Core RF Capabilities*

Through RF circuit design, material development, process integration, and product testing, ACX continues to advance its technologies and develop innovative applications.

永續科技承諾 *Sustainability Commitment*

With a focus on product energy efficiency, communication reliability, and resource optimization, ACX provides high performance solutions with low energy consumption.

2.3.2 Market Analysis — Product Portfolio and End Applications

Product Portfolio & End Applications

ACX has established deep expertise in LTCC high frequency passive components and integrated module technologies. Its nine product lines span filtering, coupling, and module integration, with broad applications across ten markets and a core component portfolio supporting mobile devices, V2X applications, and intelligent IoT ecosystems.



智慧化終端應用情境

產品線 Product Portfolio

- 濾波器 Filter
- 雙工器 Diplexer
- 三工器 Triplexer
- 耦合器 Coupler
- 平衡阻抗濾波器 Balun Filter
- 晶片天線模組 Chip Antenna
- 藍芽模組 Bluetooth Module
- RF 前端模組 RF Front-End
- 天線開關模組 Antenna Switch

終端應用 End Applications

- 智慧手機 Smartphone
- 穿戴裝置 Wearables
- WLAN 無線網路
- GPS 衛星定位
- 藍芽 Bluetooth
- 車聯網 Connected Vehicle
- 智慧家庭 Smart Home
- 智慧製造 Smart Manufacturing
- 智慧健康 Smart Healthcare
- 智慧交通 Smart Transportation

Source: Market Research Future Report

2.3.3 Supply Chain Relevance

Supply Chain Relevance · GRI 2-6

Upstream

Materials & Equipment

- Ceramic powder
- Conductive paste
- Dielectric material
- Laser drilling machines
- Continuous belt furnaces / wire bonding machines
- RF testing equipment

Midstream

RF Integrated Components and Modules

- LTCC substrate platform
- RF circuit design
- Materials development
- Manufacturing process design
- Product testing
- OBM / ODM / OEM

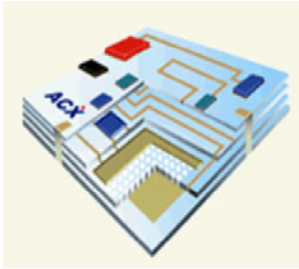
Downstream

End Markets & Applications

- Mobile Phones
- WLAN Systems
- Satellite Communications
- IoT & Wearable Systems
- Automotive Electronics & Smart Vehicles
- Aerospace Communications

ACX supplies critical communication components within the industry supply chain and is closely connected to supply and demand across upstream, midstream, and downstream sectors.

LTCC Substrate Module



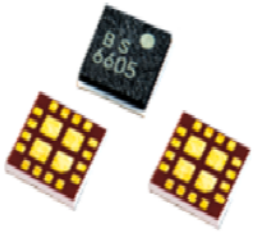
Band Pass Filters



Chip Antenna



FEM · Front End Module



2.4 Financial Information

Financial information

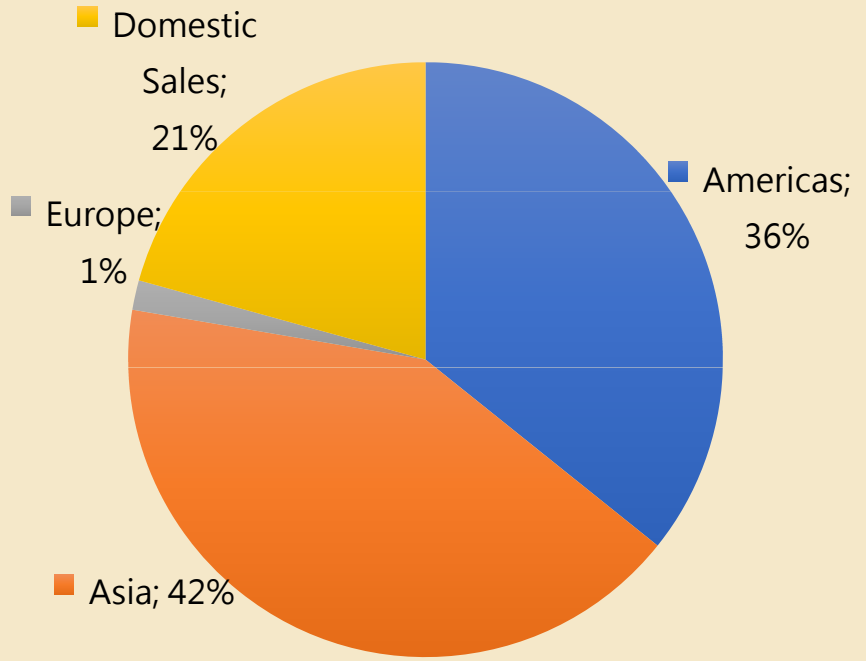
Consolidated revenue for the year reached TWD 1.426 billion, with a gross margin of 43%. Net income after tax totaled TWD 650 million, while earnings per share increased to TWD 9.42. For further information on the Company' s operating performance, please refer to its 2025 Annual Report.

Operating Performance

Metric	2023	2024	2025	unit
Revenue	1,488.20	1,689.80	1,425.96	TWD million
Gross Profit Margin	38.87	45.30	43.00	%
Operating Margin	23.15	27.49	19.30	%
Net Income After Tax	282	429	650	TWD million
EPS (Earnings Per Share)	4.09	6.21	9.42	TWD
Cash Dividend	3.68	5.59	4.02	TWD
Net Profit Margin	18.99	25.68	45.60	%

ACX manufactures integrated components and module products, with a core focus on providing customers with comprehensive wireless communication solutions. The high technical barriers associated with these products distinguish ACX from conventional passive component manufacturers and support a high margin business model comparable to that of IC design companies. Over the past three years, ACX has achieved average gross and net profit margins of 42.39% and 30.09%, respectively, demonstrating strong profitability.

Sales by Region



2.5 Awards and Association Participation

Awards & Recognition · GRI 2-28

Awards and certifications | The Company continues to receive recognition from regulatory authorities and independent third party verification in the areas of corporate governance, research and development, information disclosure, quality management, and occupational health and safety, while maintaining the validity of its management system certifications.

Major Awards and Certification Categories

In corporate governance, the Company has participated in the Corporate Governance Evaluation for TWSE and TPEx listed companies since its inaugural year and has consistently ranked among the top performing companies through the eleventh evaluation in 2025.

In research and innovation, the Company has received the 7th Rising Star Award, the 13th National Award of Outstanding SMEs, the 8th and 10th SME Innovation Research Awards, and the 16th Outstanding Innovative Enterprise Award. It has also secured funding for multiple leading product development and industry technology projects.

In information disclosure, the Company received an A+ rating in the Information Disclosure and Transparency Ranking for TWSE and TPEx listed companies for five consecutive years from 2010 to 2014.

Management system certifications include ISO 9001, IATF 16949, ISO 14001, and ISO 45001, all of which remain valid.

Association Participation

The Company actively participates in industry and professional associations to promote collaboration and knowledge exchange. Current memberships include the Chinese Society for Materials Science, the Chinese Ceramic Society, the Taiwan Passive Components Industry Association, the Hsinchu Industrial Park Manufacturers Association, and the Taiwan Electrical and Electronic Manufacturers' Association.

11 Evaluations

Ranked in the Leading Group in 11 Consecutive Corporate Governance Evaluations

5 Years

Consecutive A+ Information Disclosure Ratings Recognition

4 Categories

Key management system certifications remain valid

2023 ~ 2025	● 11th Corporate Governance Evaluation: Ranked 21% to 35% (2025) ● 10th Corporate Governance Evaluation: Top 20% (2024)	● 9th Corporate Governance Evaluation: Top 5% (2023)
2018 ~ 2022	● 8th Corporate Governance Evaluation: Top 5% ● 7th Corporate Governance Evaluation: Top 5% ● ISO 45001 Occupational Health and Safety Management System Certified ● 6th Corporate Governance Evaluation: Top 5%	● 5th Corporate Governance Evaluation: Top 5% ● Ministry of Economic Affairs A+ Enterprise Innovation R&D Program Grant ● 4th Corporate Governance Evaluation: Top 20% ● IATF 16949 International Automotive Quality Management Certification
2013 ~ 2017	● 3rd Corporate Governance Evaluation: Top 20% ● OHSAS 18001 Occupational Health and Safety Management System Certified ● 2nd Corporate Governance Evaluation: Top 5%	● 1st Corporate Governance Evaluation: Top 20% ● Information Disclosure Evaluation: A+ for the 10th through 12th Evaluations ● Ministry of Economic Affairs 2nd Mittelstand Enterprise Development Program
2008 ~ 2012	● 9th Information Disclosure Evaluation: A+ ● Forbes Asia's 200 Best Under A Billion ● 8th Information Disclosure Evaluation: A+	● CG6006 Corporate Governance System Evaluation Certification ● 16th Outstanding Innovative Enterprise Award
2003 ~ 2007	● Ministry of Economic Affairs Industrial Technology Development Program Grant ● TS 16949 International Automotive Quality Management Certification ● Taiwan Technology Fast 50 Award ● Asia Pacific Technology Fast 500 Award	● 13th National Award of Outstanding SMEs ● 7th Rising Star Award ● ISO 14001 Environmental Management System Certified ● 10th SME Innovation Research Award
1998 ~ 2002	● 8th SME Innovation Research Award ● QS-9000 International Quality Management Certification	● ISO 9001 Quality Management System Certified ● Ministry of Economic Affairs Leading New Product Development Grant

CHAPTER

03

The Company has established mechanisms to identify and communicate with key stakeholders regarding their areas of concern, and incorporates the findings into the prioritization of its annual sustainability initiatives.

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Stakeholder Engagement

Stakeholder Identification & Engagement

3.1 Stakeholder Identification and Engagement

Stakeholder Identification & Engagement · Primary Stakeholders · GRI 2-25 · 2-29

In accordance with the AA1000 Principles, the Company has identified six major stakeholder groups: employees, customers, shareholders and investors, suppliers, government agencies, and local communities. Through ongoing communication across multiple channels, the Company seeks to understand their expectations regarding environmental, social, and governance matters and uses this feedback to inform its sustainability policies and priorities.

股 Shareholders and Investors

Topics of Concern

Corporate Governance · Financial Information · Operating Status

2025 Performance

2 Investor Conferences ·
27 Material Information Announcements

Finance Department #7225

員 Employees

Topics of Concern

Labor Relations · Occupational Health & Safety · Employee Development

2025 Performance

2,419 Training Hours ·
0 Grievance Cases

Human Resources Department #7230

客 Customers

Topics of Concern

Technological Changes · Hazardous Substances in Products · Customer Partnerships

2025 Performance

Customer Satisfaction Score ≥ 90 ·
No Significant Audit Issues

Sales Department #7316

供 Suppliers

Topics of Concern

Hazardous Substance Management · Pollution Control · Human Rights

2025 Performance

All supplier assessments passed·
100% Conflict Minerals Declaration Signing Rate

Materials Department #7210

府 Government Agencies

Topics of Concern

Disaster Prevention· Pollution Control · Environmental Impact

2025 Performance

0 Major Regulatory Penalties·
4 Regulatory Compliance Reviews

Facilities Department #7311

社 Local Communities

Topics of Concern

Community Engagement · Employment & Recruitment Regulatory · Compliance & Taxation

2025 Performance

15 Social Welfare Organizations Supported ·
0 Information Security Incidents

Finance Department #7225 / Human Resources Department #7230

These communication channels also serve as grievance mechanisms when stakeholder rights are affected or environmental disturbance occurs. Upon receiving a report, the responsible department initiates an investigation. If an operational impact is confirmed, the Company will take corrective action, undertake environmental restoration, or provide substantive compensation in accordance with applicable laws. In 2025, no significant negative operational impact required an external remediation process.

3.2 Stakeholder Concern Topic and Communication Channels

Topics, Channels & Performance · Detailed Table · GRI 2-26

The Company maintains stakeholder grievance hotlines for internal and external parties to seek consultation or report concerns regarding integrity, ethics, and compliance. The Company strictly follows confidentiality, anonymity, and nonretaliation principles to protect reporting parties.

Stakeholders	Topics of Concern	Communication Channels and Frequency	2025 Communication Performance
Shareholders & Investors Finance Department · Mr. Chou · TEL: 03-5987008 #7225	· Corporate governance · Compliance with laws and regulations · Timely access to financial information · Share price · Operating performance · Organizational and executive changes · Shareholder dividends	· Annual general shareholders' meeting · Board of Directors meetings (quarterly) · Investor conferences (as needed) · Monthly Revenue Announcements (monthly) · Quarterly and annual reports · Company spokesperson (as needed) · Company Website (as needed)	· Two investor conferences held · 27 material information announcements issued · Revenue and financial results disclosed ahead of schedule · Annual report published 30 days before the annual shareholders' meeting · English versions of material information announcements, financial reports, and the annual report published
Employees Human Resources Department · Ms. Chen · TEL: 03-5987008 #7230	· Labor relations · Compensation and benefits · Occupational health and safety · Health promotion · Employee development · Ethics and human rights · Employment opportunities and talent recruitment	· Direct supervisor (as needed) · Department meetings (weekly or monthly) · Telephone hotline (as needed) · Company bulletin board (as needed) · Company intranet and website (as needed) · Grievance channels and suggestion box (as needed) · Training and informational briefings (as needed)	· Four labor management meetings held · Zero grievances filed against the Company · One occupational safety incident involving an employee at the facility · A total of 2,419 training hours provided

3.2 Stakeholder Concern Topic and Communication Channels(Continued)

Topics, Channels & Performance · Continued

Stakeholders	Topics of Concern	Communication Channels and Frequency	2025 Communication Performance
Customers 客 Sales Department · Mr. Su · TEL: 03-5987008 #7316	· Technology changes and product development · Protection of confidential information · Customer partnerships · Greenhouse gas reduction · Energy and resource management · Management of hazardous substances in products · Product carbon and water footprints	· Telephone communication (as needed) · Business meetings (regularly) · Customer audits (as needed) · Customer satisfaction surveys (semiannually)	· Completed one customer audit with no significant issues identified · Overall customer satisfaction score exceeded 90 points
Suppliers 供 Materials Department · Ms. Chen · TEL: 03-5987008 #7210	· Management of hazardous substances in products · Environmental product labeling · Pollution control · Waste management · Occupational health and safety · Ethics and human rights	· Regular audits and performance evaluations (annually) · Supplier grievance channels (as needed) · Supplier meetings (as needed) · Supplier management platform (as needed) · Facility inspections (as needed)	· All major suppliers passed their assessments · 100% of conflict minerals declarations were signed
Government Agencies / Local Communities 府+社 Facilities Department · Mr. Chien · TEL: 03-5987008 #7311	· Workplace accidents · Disaster prevention and emergency support systems · Pollution control · Indirect environmental impacts · Community engagement · Regulatory compliance	· Communications and inquiries from regulatory authorities (as needed) · Material information disclosure and reporting (as needed) · Industry development meetings (as needed) · Regulatory briefings (as needed) · Environmental regulatory compliance assessments (quarterly) · Activities organized by the Industrial Development Administration and Fire Department (as needed) · Participation in and sponsorship of community organizations (as needed)	· Four regulatory compliance reviews completed · Zero significant penalties imposed by government authorities · 15 medical, educational, and social welfare organizations supported · 0 major information security incidents · 579 companywide risk items assessed

3.3 Material Topic Identification and Materiality Matrix

Material Topics Identification & Matrix · GRI 3-1 · 3-2

Identification Process | In accordance with the material topic identification process set forth in GRI 3-1, the Company considered stakeholder concerns and the potential impacts on its operations to identify five material topics from a total of 31 general topics. These material topics serve as priorities for the Company's annual sustainability initiatives.

Topic Classification

GOVERNANCE
Governance Topics

1. Corporate Governance
2. Market Presence
3. Indirect Economic Impacts
4. Procurement Practices
5. Anticorruption
6. Anticompetitive Conduct
7. Taxation

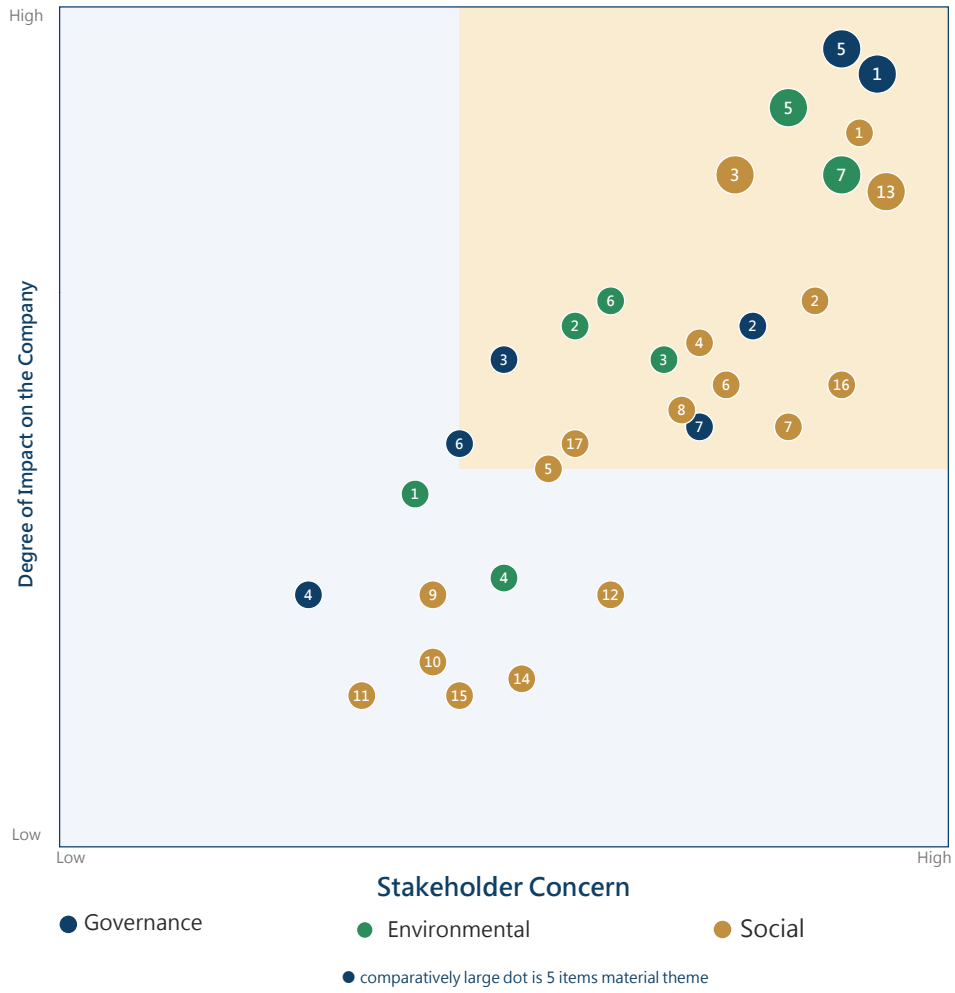
ENVIRONMENTAL
Environmental Topics

1. Materials
2. Energy Consumption
3. Water and Effluents
4. Biodiversity
5. Emissions
6. Waste Management
7. Supplier Environmental Assessment

SOCIAL
Social Topics

1. Employment
2. Labor Management Relations
3. Occupational Health and Safety
4. Training and Education
5. Employee Diversity and Equal Opportunity
6. Nondiscrimination
7. Freedom of Association and Collective Bargaining
8. Child Labor
9. Forced or Compulsory Labor
10. Security Practices
11. Rights of Indigenous Peoples
12. Local Communities
13. Supplier Social Assessment
14. Public Policy
15. Customer Health and Safety
16. Marketing and Labeling
17. Customer Privacy

Materiality Matrix



3.4 Scope of Impacts for Material Topics

Impact Scope of Material Topics· GRI 3-2

Impact Scope | The Company analyzed the types of impacts associated with the five material topics across six stakeholder groups. The results serve as the basis for determining the scope of disclosure and management priorities for each topic.

			Scope of Impact					
Category	Material Topic	Reason for Materiality	ACX	Shareholder	Customers	Suppliers	Government Agencies	Local Communities
Governance	Corporate Governance	Continue to strengthen corporate governance and maintain profitability while providing shareholders with reasonable returns, contributing through tax payments, and implementing employee care initiatives.	●	○			○	○
Governance	Anticorruption	Foster a culture of ethical business conduct, establish a robust compliance framework and internal control system, and support the Company' s stable development.	●	○	○	○	○	
Environment	Emissions	Comply with environmental, social, and other applicable laws and regulations to prevent noncompliance from disrupting business continuity.	●		○		○	
Social	Occupational Health and Safety	Establish and effectively implement an occupational health and safety management system to safeguard the health and safety of employees and supplier personnel.	●			○		
Social	Supplier Environmental & Social Assessment	Establish environmental, social, and ethical requirements for suppliers to enhance the overall sustainability of the supply chain.	●			○	○	

● Direct Impact ○ Indirect Impact

3.5 Management Approach for Material Topics

Management Approach of Material Topics · GRI 3-3

Management Approach | The Company has established policies, management practices, and evaluation mechanisms for each of the five material topics. The corresponding disclosures are presented in the relevant chapters for ease of reference.

Category	Material Topic	Policy	Management Method	Evaluation Mechanism	Corresponding Section
Governance	Corporate Governance	Ensure transparency, respect intellectual property rights, and uphold ethical business practices	Disclose financial, operating, and governance information through the Market Observation Post System and the Company 's website	Independent external audit	4.1.1 Corporate Governance Material Topic Summary
Governance	Anticorruption	Prohibit all forms of bribery, corruption, fraud, and improper conduct	Establish a Board approved internal control system that defines the organizational structure, reporting lines, roles, responsibilities, and levels of authority	Internal audits and grievance mechanisms	4.7.1 Anticorruption Material Topic Summary
Environment	Emissions	Comply with applicable domestic and international environmental, occupational health, and safety requirements.	Conduct annual greenhouse gas inventories, implement emissions reduction measures, and continuously monitor regulatory developments in Taiwan and internationally	Internal target achievement rate and official government communications	7.4.1 Emissions Material Topic Summary
Social	Occupational Health and Safety	Provide a safe and healthy work environment with the goal of zero accidents and zero occupational diseases	Operate in accordance with ISO 45001, maintain an Occupational Health and Safety Committee, and establish annual safety and health objectives and management plans.	ISO 45001 Certification	5.9.1 Occupational Health and Safety Material Topic Summary
Social	Supplier Environmental & Social Assessment	Manage suppliers in accordance with social responsibility principles to maintain a sustainable supply chain.	Require suppliers involved in significant environmental or social violations to implement corrective and preventive actions. Reduce or discontinue procurement from suppliers that fail to improve.	Supplier audits and grievance mechanisms	6.2.1 Supplier Environmental and Social Assessment Material Topic Summary

Note: The five material topics above were identified through the GRI 3-1 process. Their management methods, evaluation results, and annual performance are disclosed in the corresponding chapters.

CHAPTER

04

Corporate Governance

Corporate Governance · Integrity, Compliance & Risk Management

"Integrity is a company's most important asset."

The Company's corporate governance framework is led by the Board of Directors and supported by three functional committees: the Audit Committee, Compensation Committee, and Nomination Committee. Oversight is conducted by the internal audit unit. The Company operates in accordance with its Ethical Corporate Management Best Practice Principles, while sustainability governance matters are reviewed at the Board level.

4.1.1 Corporate Governance Material Topic Summary

Corporate Governance · GRI 3-3

Item	Content
Impact Description	Strengthening the effectiveness of the Board of Directors and ensuring transparent disclosure of operational information can enhance the trust of capital markets and business partners. Inadequate internal controls or disclosure may reduce investor confidence and expose the Company to regulatory penalties
Policy or Commitment	Promote information transparency, respect intellectual property rights, and uphold ethical business practices
Management Method	Disclose financial, operating, and governance information through the Market Observation Post System and the Company’ s website
Evaluation Mechanism	1. Review and update internal corporate governance policies annually in response to regulatory amendments 2. Regularly file and disclose material information while maintaining a record of zero significant regulatory violations or penalties 3. Engage an independent accounting firm to audit the financial statements
Targets and Indicators	Short Term Target: Maintain zero significant regulatory penalties each year Medium and Long Term Target: Evaluate the establishment of a Sustainability Development Committee

4.1.2 Corporate Governance Framework

Corporate Governance Framework

Six Governance Principles

01 Protect Shareholder Rights

Electronic Voting, Item by Item Voting, and Transparent Meeting Proceedings

02 Treat Shareholders Equitably

Proposal Submission Channels, Conflict of Interest Recusal, and Fair Disclosure

03 Strengthen Board Structure and Operations

Diversity, Independence, and Performance Evaluation

04 Strengthen the Effectiveness of Functional Committees

Audit Committee, Compensation Committee, and Nomination Committee

05 Respect Stakeholder Rights

Information Transparency, Engagement and Dialogue, and Grievance Mechanisms

06 Implement Sustainable Development

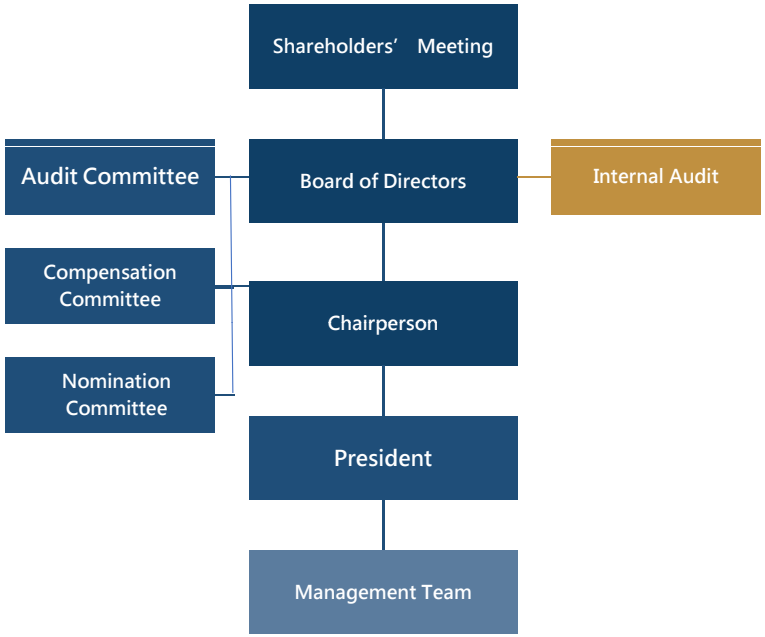
ESG Governance, Net Zero Pathways, Human Rights Due Diligence

2025 Governance Key Targets

Target Items	Targets	Actual Performance	Achieved
Maintain Operating Profitability	Maintain profitability	Achieved	✓
Proportion of Independent Directors	≥ 40%	40% (4/10)	✓
Proportion of Female Directors (Note1)	At least one third of directors are female	30% (3/10)	○
Separation of Chairperson and President Roles (Note2)	The Chairperson and President should be separate individuals and should not be spouses or first degree relatives.	Held by the same person	○
Annual Training Hours per Director	≥ 6 hours	Target achieved	✓
Ethics or Compliance Violations	0 cases	0 cases	✓

Note 1: The proportion of female directors, 30%, is slightly below the one third threshold. The Nomination Committee will consider this diversity criterion during the 2028 Board election.
Note2: Please refer to page 6 of the Company' s 2025 Annual Report for details.

Governance Structure



ACX is committed to ethical business practices and operates in accordance with the Company Act, the Corporate Governance Best Practice Principles for TWSE and TPEx Listed Companies, and its Internal Control System. The Company has established an internal control framework covering ten major transaction cycles and incorporating five key elements: the control environment, risk assessment, control activities, information and communication, and monitoring.

The Corporate Governance Officer is a managerial officer with more than three years of experience as a financial executive. The officer' s primary responsibilities include organizing shareholders' meetings and Board meetings, facilitating director appointments and continuing education, providing directors with the information necessary to perform their duties, and assisting the Board in complying with applicable laws and regulations.

4.2 Board of Directors

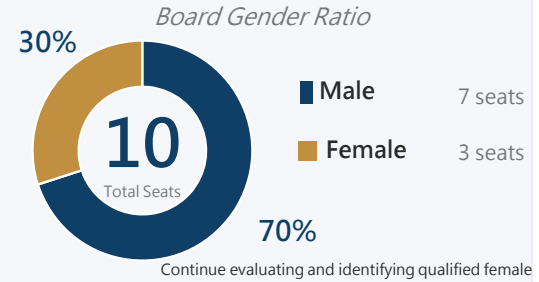
Board of Directors · Composition, Diversity & Responsibilities · GRI 2-9

Board Composition and Diversity Matrix

Diversity Dimension	Basic Attributes		Professional Skills and Industry Experience										
Director	Nationality	Gender	Independent	Ceramics	Engineering	Management	Finance	Operations	Leadership	Industry	Crisis Management	International Experience	Finance & Accounting
Kuo Chien Wen	Taiwan	Male			●	●		●	●	●	●	●	●
Kuo Chih Chun	Taiwan	Male				●		●	●	●	●	●	●
Han Te Ti	Taiwan	Female				●		●	●	●	●	●	●
Kuo Cheng Hsin	Taiwan	Male				●		●	●	●	●	●	●
J. D. Petrinec	United States	Male		●		●		●	●	●	●	●	●
T. C. Heil	United States	Male		●	●	●		●	●	●	●	●	●
Chiang Hsu Kao (Independent)	Taiwan	Male	●	●	●	●		●	●	●	●	●	●
Lien Chiu Feng (Independent)	Taiwan	Male	●			●		●	●	●	●	●	●
Ning Yu Hui (Independent)	Taiwan	Female	●			●	●	●	●	●	●	●	●
Chen Wei Chiao (Independent)	Taiwan	Female	●			●	●	●	●	●	●	●	●

Board Gender Distribution

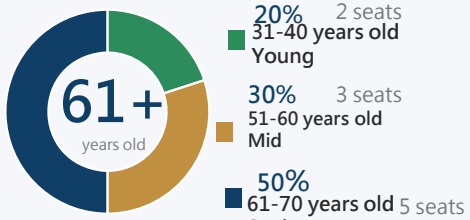
Board Gender Ratio



Continue evaluating and identifying qualified female directors

Board Age Distribution

Board Age Ratio



Board Responsibilities

Board Responsibilities

The Board operates in accordance with the Rules of Procedure for Board Meetings and convenes at least once each quarter. Four Board meetings were held in 2025. Its responsibilities include reviewing business plans and financial reports, establishing and amending the internal control system, appointing and overseeing management, and appointing independent auditors.

Directors must recuse themselves from the discussion and voting on any matter in which they, or the legal entity they represent, have a conflict of interest. They may not exercise voting rights on behalf of another director in such matters.

Independent Directors

Independent Directors

The Company has appointed four independent directors who serve on the Audit, Compensation, and Nomination Committees and participate in Board operations. They oversee the Company' s business plans, financial position, corporate governance, risk management, the design and effectiveness of its internal control system, and matters related to sustainable operations.

Board Election

Board Election

Directors serve three year terms and are elected through a candidate nomination system in accordance with Article 192-1 of the Company Act. Shareholders holding at least 1% of the Company' s total issued shares may nominate candidates. The most recent election of the tenth Board of Directors was held on June 11, 2025, and the next election is scheduled for the 2028 Annual General Meeting.

4.3 Functional Committees

Functional Committees · Audit, Compensation & Nomination · GRI 2-16

To fulfill its oversight responsibilities, the Board has established the Audit, Compensation, and Nomination Committees, as well as an internal audit unit, to support its supervisory activities. The Company also maintains independent and confidential whistleblower reporting channels. Any material matter is reported directly to the relevant committee, whose chair then reports it to the Board. In 2025, zero material matters were reported to the Board through these mechanisms.

A Audit Committee

Established 2013 / 06 / 25

4 times / year

4 independent directors | Attendance Rate 93.75%

2025 Annual Priorities

- Review the fair presentation of financial reports
- Assess the independence of the external auditors
- Oversee the effectiveness of the internal control system
- Appoint the Head of Internal Audit

2025 Key Resolutions

- Approved the 2024 financial statements and Internal Control Statement
- Approved the earnings distribution and 2025 operating budget
- Approved the disposal of land, buildings, and related equipment
- Amended the Articles of Incorporation and internal control provisions
- Approved the 2026 internal audit plan

C Compensation Committee

Established 2011 / 11 / 15

2 times / year

4 independent directors | Attendance Rate 87.50%

2025 Annual Priorities

- Establish compensation policies for directors and executives
- Link compensation to performance and sustainability metrics
- Assess the reasonableness of compensation
- Ensure compensation arrangements do not encourage risk-taking beyond the Company's risk appetite

2025 Key Resolutions

- Assessed 2024 director compensation
- Assessed 2024 employee compensation
- Reviewed the 2025 director compensation framework
- Reviewed the 2025 executive compensation framework
- Approved the 2025 director and employee compensation allocations

N Nomination Committee

Established 2022 / 06 / 17

2 times / year

4 independent directors | Attendance Rate 87.50%

2025 Annual Priorities

- Establish Board diversity criteria
- Identify and evaluate director candidates
- Assess the independence of independent directors
- Plan continuing education for directors

2025 Key Resolutions

- Nominated ten candidates for the tenth Board of Directors
- Conducted performance evaluations of the Board and individual directors
- Reviewed the charters of the functional committees
- Reviewed the director continuing education policy
- Approved the 2026 director continuing education schedule

Note: Following the June 11, 2025 election, newly appointed independent director Chen Wei Chiao attended the first post election meeting by proxy, resulting in attendance rates below 100% for certain committees.

For details on the responsibilities of each committee, please visit the Corporate Governance section of the Company's website.

4.4 Director Nomination and Conflict Avoidance

Director Nomination & Conflict of Interest Avoidance · GRI 2-10 · 2-11 · 2-15

01 | Nomination & Selection

Nomination Method	Directors are elected through a candidate nomination system in accordance with Article 192-1 of the Company Act
Nomination Review	The Compensation Committee also reviews director nominations, assessing candidates' independence, professional backgrounds, and diversity.
Diversity Policy	Five dimensions: gender, age, nationality, Industry experience, and sustainability expertise
Candidate Announcement	The nomination submission period is announced 60 days in advance on the Company's website and the Market Observation Post System.
Most Recent Election	The tenth Board of Directors was elected at the 2025 Annual General Meeting.
Next Election Plan	The eleventh Board of Directors will be elected at the 2028 Annual General Meeting.
Independence Review	Continue efforts to limit independent directors to no more than three consecutive terms.

02 | Conflict of Interest

Basis for Recusal Policy

In accordance with Article 206 of the Company Act and Article 13 of the Rules of Procedure for Board Meetings, a director who has a personal interest in a matter that may be detrimental to the Company's interests must disclose the relevant circumstances and recuse themselves from the discussion and voting. The director may not exercise voting rights on behalf of another director.

2025 Statistics on Director Recusal Due to Conflicts of Interest

0 cases

Cases of Recusal in 2025

4.5 Director Continuing Education on Sustainability

Director Continuous Development on Sustainability · GRI 2-17

6 hours	50%	10 /10 people
Average Hours per Director (2025)	*% of Sustainability-related Hours*	*Meeting Statutory 6-hour Requirement*

2025 Individual Director Training Hours

Director Name	Total Hours	Sustainability Related	Target Met
Kuo Chien Wen	6	3	✓
Kuo Chih Chun	6	3	✓
Han Te Ti	6	3	✓
Kuo Cheng Hsin	6	3	✓
J. D. Petrinec	6	3	✓
T. C. Heil	6	3	✓
Chiang Hsu Kao(Independent)	6	3	✓
Lien Chiu Feng(Independent)	6	3	✓
Ning Yu Hui(Independent)	6	3	✓
Chen Wei Chiao(Independent)	6	3	✓

Corporate Governance Officer · Chou Hsien Liang

Date	Organization	Course	Hours
2025/07/24 – 07/25	Accounting Research and Development Foundation	Continuing Education Program for Chief Accounting Officers of Securities Firms and Stock Exchanges	12
2025/09/10	Accounting Research and Development Foundation	Legal Liability for Employee Fraud and Internal Control and Internal Audit Practices	6
2025/09/11	Taiwan Corporate Governance Association	Advancing Corporate Sustainability Through Risk Management	6
		Subtotal	24

4.6 Internal Audit

Internal Audit · Three Lines Model & Annual Audit Performance

ACX' s Internal Audit function is an independent unit reporting directly to the Board of Directors and is staffed by one internal auditor. In accordance with the Internal Audit System, the appointment, dismissal, performance evaluation, and compensation of internal audit personnel are submitted by the responsible executive to the Chairperson for approval.

The Internal Audit function issues written audit reports monthly and reports to the Board of Directors and the Audit Committee. It examines and reviews the design and implementation of the internal control system to ensure its effective operation.

Framework × Transaction Cycles

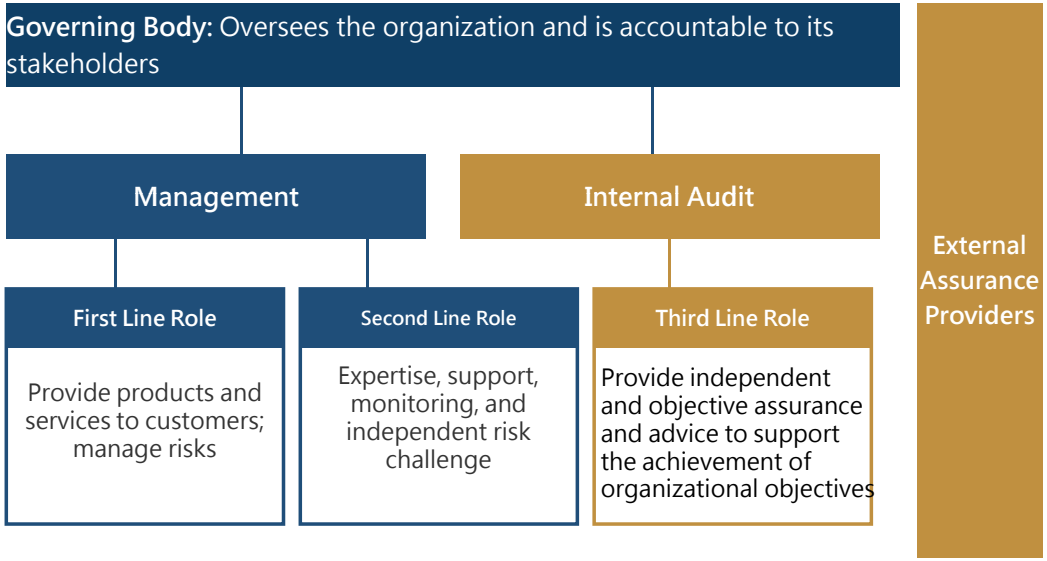
Five Elements

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Monitoring

Ten Transaction Cycles

Sales and Receivables	Procurement and Payables	Production	Payroll	Financing
Fixed Assets	Investments	Research and Development	Information Systems	Other Management

The Three Lines Model · Updated by IIA



Source: The Institute of Internal Auditors (IIA) The IIA's Three Lines Model (Updated Version)

2025 Internal Audit Performance

38 items — Annual Audit Activities
Conducted in accordance with the annual audit plan

100 % — Deficiency Correction Rate
Followed up quarterly until completion

12 times — Written Audit Reports
Issued Monthly

10 cycles — Transaction Cycles Covered
Comprehensive Risk Assessment

4.7.1 Anticorruption Material Topic Summary

Business Integrity & Code of Ethical Conduct · GRI 3-3

Item	Content
Impact Description	Upholding ethical business practices helps foster a fair and healthy culture of business cooperation. Acts that violate ethical standards, such as bribery or improper transfers of benefits, can severely damage the Company’ s reputation, expose it to legal action, and undermine fair market competition.
Policy or Commitment	Prohibit all forms of bribery, corruption, fraud, and misconduct.
Management Method	Establish a Board approved internal control system that defines the organizational structure, reporting lines, roles, responsibilities, and levels of authority.
Evaluation Mechanism	1. Annually review conflict of interest declarations and cases received through the grievance mailbox. 2. Regularly conduct spot checks through internal control and audit mechanisms to verify compliance with authorization and approval requirements for procurement and other high risk activities.
Targets and Indicators	Short Term Target: Maintain a 100% completion rate for ethics training among new employees and zero reported incidents involving unethical conduct or corruption. Medium to Long Term Target: Enhance the corruption risk self assessment mechanism for core high risk departments.

4.7.2 Business Integrity and Ethical Conduct

Business Integrity & Code of Ethical Conduct · GRI 2-23 · 2-24 · 205-1~3

With integrity as the foundation of its corporate culture, the Company has established its Ethical Corporate Management Best Practice Principles and Employee Code of Conduct. In 2025, the Company conducted an anticorruption risk assessment covering 100% of its operating locations, with no significant incidents involving unethical conduct, corruption, or unfair competition.

The Company' s governance framework includes the Procedures for Ethical Management and Guidelines for Conduct and the Whistleblower Case Handling Procedures. These policies address bribery, corruption, conflicts of interest, political contributions, improper charitable donations and sponsorships, and unfair competition. All employees are required to sign an Employee Code of Conduct Commitment upon joining the Company. Ethical business conduct and anticorruption courses are also mandatory components of orientation training for new employees. In 2025, all three new employees completed the training, representing a 100% completion rate among new hires. As no annual refresher training was provided to all existing employees during the year, total employee training amounted to three hours, with 1.15% of all employees receiving training in 2025.

The Company' s Ethical Corporate Management Best Practice Principles and whistleblower reporting channels have been communicated to 100% of directors, employees, and suppliers. They are also published on the Company' s official website and are available for review at any time.

Implementation Cycle · Policy → Training → Audit → Remediation

01 Policy and Commitment
Policy
Ethical Corporate Management Best Practice Principles / Code of Ethical Conduct / Employee Code of Ethics

02 Training and Communication
Training
New Hire Ethics Orientation / Signing of the Ethical Conduct Declaration / Regular Statements by the Chairperson

03 Audit and Oversight
Audit
Annual Internal Audits / Results Reported to the Board for Oversight and Implementation

04 Reporting and Remediation
Remediation
Internal and External Reporting Channels and Hotlines / Disciplinary Action Under the Rewards and Penalties Policy / Public Disclosure of Material Cases

Code of Integrity

- Ethical Business Practices
- Prohibit Illegal Political Contributions
- Prohibit Unreasonable Gifts and Entertainment
- Prohibit Anticompetitive Conduct
- Ensure Legal Regulatory Compliance in Business Operations
- Prohibit Bribery and Acceptance of Bribes
- Prohibit Improper Charitable Donations or Sponsorships
- Prohibit Infringement of Intellectual Property Rights
- Prevent Products or Services from Causing Harm to Stakeholders
- Require Directors and Executives to Recuse Themselves from Conflicts of Interest

Code of Ethical Conduct

- Prevent Conflicts of Interest
- Maintain Confidentiality
- Protect and Properly Use Company Assets
- Encourage the Reporting of Illegal or Unethical Conduct
- Avoid Opportunities for Personal Gain
- Engage in Fair Dealing
- Comply with Laws and Regulations
- Disciplinary Measures

4.8 Risk Management and Compliance

Risk Management · GRI 2-27

The Company has established its Risk Management Best Practice Principles and Risk Management Policy, both approved by the Board of Directors. The framework covers operational, financial, climate change, information security, regulatory compliance, integrity, and other emerging risks. It also establishes mechanisms for risk identification, assessment, response, monitoring, and review.

Annual Risk Assessments
579 items
Facilitywide Risk Activities

Material Risk Matters
0 cases
Risks Under Control

Risk Dimensions Managed
7 risks
Covering Risks from Governance to Emerging Issues

Risk Transfer through Insurance
3 types
Directors and Officers Liability Insurance / Product Liability Insurance / Commercial Fire Insurance

Risk Management Process

01	Establish Risk Governance *Governance*	→	02	Define Risk Tolerance *Tolerance*	→	03	Identify and Analyze Risk *Identify & Analyze*	→	04	Develop Risk Map *Risk Map*	→	05	Develop Risk Responses *Response*	→	06	Monitor and Control Risk *Monitor & Control*

Risk Governance Structure

Risk Governance Hierarchy

Board of Directors: Approves policies and oversees the effective operation of risk management mechanisms

Audit Committee: Reviews risk management policies and assesses their applicability and effectiveness

President: Establishes procedures, coordinates implementation, and strengthens risk awareness

▼ Collaborative Implementation Across 10 Functional Departments

Occupational Safety · Manufacturing · Research and Development · Sales · Materials Management · Finance · Human Resources · Facilities Engineering · Information Technology · Quality Management

Regulatory Compliance

The Company closely monitors domestic and international laws and regulatory policies. It regularly conducts regulatory compliance assessments in areas including internal controls, ethical business conduct and compliance, environmental protection, labor rights, occupational health and safety, customer and personal data protection, antitrust, and intellectual property rights. Internal management policies are updated accordingly to reinforce a culture of compliance.

In 2025, the Company incurred no fines or nonmonetary sanctions for significant violations of laws or regulations.

4.9 Information Security and Privacy Protection

Information Security & Privacy Protection · SASB TC-HW-230a

Information Security and Personal Data Protection Policy | The Company places great importance on protecting trade secrets, personal privacy, and information and communications security. It has established a dedicated information security team and appointed an information security officer to strengthen cybersecurity safeguards and promote security awareness among all employees.
Intellectual Property Policy | The Company has established intellectual property policies and management systems. Patent searches are conducted during the research and development stage to prevent infringement, and ownership and confidentiality agreements are signed with employees and business partners.
Applicable Frameworks | *Personal Data Protection Act / General Data Protection Regulation*

Cybersecurity Governance and Management

Organization and Responsibilities

• Information Security Team: Composed of the information security officer and designated information security personnel. The team is responsible for policy development, equipment inspections, employee training, security monitoring, and incident investigations.
• The Internal Audit function conducts an annual audit of information security operations and reports the results to the Board of Directors.

Management Areas

① Personnel Management: Personnel suitability assessments / Segregation of duties and checks and balances / Education and training
② System Security: Firewalls / Antivirus protection / Account access permissions / Regular password updates
③ Access Control: Immediate adjustment of access rights following employee transfers or departures / Prohibition of personal USB devices
④ System Development and Maintenance: Integration of information security requirements into the SDLC / Confidentiality provisions for outsourced services
⑤ Business Continuity: Daily backups with remote site redundancy / Recovery drills conducted every six months

Intellectual Property Management

Management System

• The Company has established its Intellectual Property Management Procedures. Relevant personnel are assigned patent acquisition targets that are linked to their performance evaluations.
• During the first quarter of each year, the Company reports implementation progress and future plans to the Board of Directors. It also evaluates the validity of its patents and trademarks annually.

Research, Development, and Protection Mechanisms

• Research and Development Stage: Conduct patent searches to avoid infringing the intellectual property rights of others.
• Operational Stage: Enter into agreements with employees and business partners covering intellectual property ownership, confidentiality obligations, and measures for addressing violations.
• Document Control: Apply tiered controls to physical and electronic documents to safeguard research and development results.

Patent Portfolio

• Actively obtain patents in Taiwan and international markets to strengthen the Company' s competitive advantages in LTCC and RFFE high frequency technologies.

Performance Highlights · Three Year Data · SASB TC-HW-230a

Information Security Training
130 Participants
Companywide Information Security Awareness Training

External Cybersecurity Assessments
4 times / year
Conducted by External Experts

Material Cybersecurity Incidents
0 cases
No customer privacy complaints

Taiwan Patents Maintained
10 cases
LTCC / RFFE Core Patents

Item	2023	2024	2025	GRI / SASB	unit
Information Security Training	142	141	130	GRI 404-1	participant attendances
External Cybersecurity Assessments	4	4	4	—	times
Material Cybersecurity Incidents / Privacy Complaints	0	0	0	GRI 418-1	cases
Taiwan Patents Maintained	17	15	10	—	cases

4.9 Information Security and Privacy Protection (Continued)

Information Security & Privacy Protection · 115 ESG S-13 · S-14

Information Security and Personal Data Protection Policy | The Company places great importance on protecting trade secrets, personal privacy, and information and communications security. It has established a dedicated information security team and appointed an information security officer to strengthen its information security capabilities and promote security awareness among all employees.
Intellectual Property Policy | The Company has established intellectual property policies and management systems. Patent searches are conducted during the research and development stage to prevent infringement, and intellectual property ownership and confidentiality agreements are signed with employees and business partners.
Applicable Frameworks / *ISO 27001 Information Security Management* / *ISO 27701 Privacy Information Management* / *Personal Data Protection Act* / *General Data Protection Regulation*

Personal Data Protection Policy

Policy

To implement effective personal data protection and management, the Company has established its Personal Data Security Protection Procedures, which have been approved by the Chairperson. The principal provisions are summarized below:

1. Protect the Rights of Data Subjects Within the Scope Permitted by Law
2. Basic Principles for the Use of Personal Data by Data Controllers
3. Personal Data Protection and Security Principles
4. Equipment Management Requirements
5. Requirements for Personnel Responsible for Personal Data Management
6. System Development and Outsourcing Management Requirements
7. Incident Reporting, Response, and Prevention Mechanisms
8. Security Audits, Record Retention, and Continuous Improvement Mechanisms

Scope

This policy applies equally to employees, customers, suppliers, and all stakeholders that conduct business with the Company.

Responsible Units

• Internal Audit Office: Reviews whether relevant procedures are complete and effective in preventing the unauthorized use of personal data.
• Information Technology Department: Implements security safeguards for relevant hardware and equipment.
• Human Resources Department: Ensures that personal data is collected, processed, and used in accordance with lawful procedures.
• All Departments: Ensure the lawful use of personal data provided by other departments and provide necessary guidance and reminders.

Implementation and Quantitative Data

• To ensure the effective implementation of its personal data protection policy, the Company carried out the following management measures in 2025:

1. In 2025, the Internal Audit Office issued one email notice requesting all departments to review their internal forms and external documents to determine whether they contained personal data. Documents containing personal data were required to be registered in the Company' s internal personal data inventory in accordance with applicable procedures. As of the end of 2025, 23 categories of personal data had been included in the inventory. In 2025, confidentiality obligations covering all related personal data were agreed with 100% of transacting suppliers, prohibiting disclosure to third parties.
2. The Company required 100% of its suppliers to keep all relevant personal data confidential and prohibited them from disclosing such information or making it available to any third party.
3. In 2025, the Company signed confidentiality agreements with 13 customers. As of the end of 2025, confidentiality agreements with 39 customers remained in effect.
4. No violation of the Personal Data Protection Act occurred in 2025.

4.10.1 Sustainability Strategy

Sustainability Strategy · Vision ， Pillars & Material Topics

Sustainability Vision

By focusing on high frequency ceramic components and serving the global communications industry, the Company upholds the principles of ethical governance and supports its long term stability and sustainable growth.

ACX 2025 Sustainability Report

Three Sustainability Pillars



Governance

Ethical Business Practice · Regulatory Compliance · Risk Management · Information Security

Corporate Governance / Anticorruption / Information Security / Supply Chain Resilience



Environment

Climate Action · Energy Management · Water Resources · Waste Management

GHG Reduction / Energy Efficiency / Green Products / Circular Economy



Social

Employee Wellbeing · Human Rights Protection · Occupational Health & Safety · Community Engagement

Talent Development/ Diversity & Inclusion / Zero Workplace Accidents/ Community Investment

4.10.2 Sustainability Roadmap

Sustainability Roadmap · Short / Medium / Long-term Targets

Using 2022 as the baseline year, the Company has established targets across its three ESG pillars for 2027, 2030, and 2050, representing its short, medium, and long term objectives, respectively.

SHORT TERM 2027

E Environment

- Reduce greenhouse gas emissions per unit of revenue by 1%
- Reduce electricity use per unit of revenue by 1%
- Reduce water withdrawal per unit of revenue by 1%
- Achieve an ROR wastewater recovery and reuse rate of at least 5%

S Social

- Maintain zero major occupational accidents
- Achieve at least an 80% follow up rate for moderate and severe employee health examination findings

G Governance

- Maintain zero information security breaches
- Maintain zero incidents of corruption

MEDIUM TERM 2030

E Environment

- Reduce combined Scope 1 and Scope 2 emissions by 10% compared with the baseline year
- Reduce total water withdrawal by 1% compared with the baseline year
- Achieve an ROR wastewater recovery and reuse rate of 15% or more

S Social

- Maintain zero major occupational accidents
- Achieve at least a 90% follow up rate for moderate and severe employee health examination findings

G Governance

- Maintain zero information security breaches
- Maintain zero incidents of corruption
- Full alignment with TCFD and IFRS S1 and S2

LONG TERM 2050

E Environment

- Achieve net zero Scope 1 and Scope 2 emissions
- Achieve 100% renewable energy use

S Social

- Continue improving workplace safety and diversity
- Institutionalize a culture of employee wellbeing

G Governance

- Strengthen sustainability governance
- Align with international industry peers

4.11 Sustainability Governance Structure

Sustainability Governance Structure · Three-tier Framework · GRI 2-9 · 2-12~14

Three-tier Framework

TIER 1 · Highest Decision Making Level

Board of Directors

TIER 2 · Coordination and Planning

President , CEO

TIER 3 · Implementation

Eight Sustainability Working Groups

The Board of Directors has authorized the President’ s Office to coordinate the Company’ s sustainability initiatives across the economic, environmental, and social dimensions. Each year, the President reports to the Board on the overall implementation of the sustainability plan and its future direction. In addition, the sustainability report is submitted to the Board for review in the third quarter of each year and is approved following Board deliberation.

Eight Sustainability Working Groups

Corporate Governance Group

Integrity, Compliance, Risk, Nomination, and Compensation

Information Security Group

Information Security, Customer Privacy, and Trade Secrets

Talent Development Group

Educational Training, Career Growth, Human Rights

Green Product Group

RoHS, REACH, Product Carbon Footprint

Customer Service Group

Customer Satisfaction, Quality Assurance, After Sales Service

Supplier Management Group

Supply Chain Evaluation, Conflict Minerals

Environmental Protection Group

GHG, Energy, Water, Waste

Social Participation Group

Community Investment, Community Relations

CHAPTER

05

Employee Wellbeing & Care

People & Workplace · Employee Care

The Company has established systems for employee compensation and benefits, occupational health and safety, and career development in accordance with labor laws. The Human Resources Department reviews these systems regularly.

5.1 Employment Overview

Employment Overview · GRI 2-7 · 2-8 · 115 ESG S-20

Employment Policy | ACX firmly believes that employees are the Company' s most important partners and assets. It is committed to creating a supportive workplace that promotes equal treatment and provides diverse learning opportunities, enabling every employee to find fulfillment in their work.
Applicable Frameworks | People with Disabilities Rights Protection Act, requiring a 1% employment quota | Indigenous Peoples Employment Rights Protection Act

Equal Employment and Diverse Recruitment

ACX is committed to equal treatment and to creating equitable employment opportunities and a diverse workplace. The Company does not discriminate against job applicants on the basis of race, color, age, sex, sexual orientation, gender identity, ethnicity, disability, pregnancy, religion, political affiliation, organizational affiliation, veteran status, or marital status. It also complies with the Labor Standards Act and applicable minimum wage requirements.

In addition to maintaining a comprehensive recruitment process, the Company actively attracts recent graduates through campus recruitment and the Research and Development Substitute Service program. It also supports the employment of minority and disadvantaged groups. In 2025, the Company employed two persons with disabilities and four Indigenous employees.

Indigenous & Disabled Employees

Employees with Disabilities
2 people
(Meeting the Statutory Employment Quota)
0.76% of the Workforce

Indigenous Employees
4 people
1.53% of the Workforce

Total
6 people
2.29% of the Workforce

Employment of Persons with Disabilities & Indigenous Employees (2023-2025)

	2023	2024	2025
Disability	2 (0.71%)	2 (0.70%)	2 (0.76%)
Indigenous	2 (0.71%)	2 (0.70%)	4(1.53%)

Workforce Diversity Statistics · Unit: Number of Employees

	2023	2024	2025
Gender			
Male	107	103	90
Female	175	182	172
Age			
Under 30	49	42	29
30 – 50	193	201	190
50 and Over	40	42	43
Nationality			
Domestic Nationals	213	210	192
Foreign Nationals	69	75	70
Education			
Doctorate	9	9	8
Master' s	42	40	37
University	136	144	131
High School or Below	95	92	86

In 2025, all of the employees listed above were full time employees, and all were based in Taiwan at the Company' s single operating location. Among them, 84 male and 108 female employees were permanent employees, while 6 male and 64 female employees were temporary employees. In addition, there were four workers who were not employees in 2025, consisting of two security personnel and two cleaning personnel.

5.2 Recruitment, Retention, and Turnover Management

Recruitment ‧ Retention & Turnover · 115 ESG S-23

Talent Policy | ACX is committed to prohibiting child labor and eliminating all forms of forced labor. Through comprehensive employee retention mechanisms, the Company seeks to reduce turnover and preserve its core organizational capabilities.

Applicable Frameworks | ILO Forced Labor Convention | RBA Code of Conduct | UN Guiding Principles on Business and Human Rights

Prohibition of Child & Forced Labor

During recruitment, ACX strictly verifies the identity and age of each applicant to prevent the employment of child labor, defined as persons under 15 years of age. For young workers under 18, the Company avoids assigning excessive workloads or hazardous duties.

The Company' s work rules also specify employees' daily and weekly working hours. Any adjustment or extension of working hours may be implemented only with the agreement of both labor and management.

In 2025, ACX had no incidents involving child labor or forced labor.

Employee Retention

ACX continues to strengthen its employee retention measures by promoting work life balance, developing a diverse training system, providing clear career advancement opportunities, offering competitive compensation, and maintaining a positive work environment. These efforts enhance employees' sense of identification with and commitment to the Company, thereby supporting employee retention.

To protect employees' employment rights, the Human Resources Department conducts an exit interview whenever an employee submits a resignation. The interview seeks to understand the reasons for departure and, where possible, explore opportunities to retain the employee. The Company also analyzes the reasons for employee departures and implements improvements to reduce turnover.

Employee Turnover · S-23

Category	2023	2024	2025	2024-2025 Change	Notes
Overall Turnover Rate	14.18	10.18	8.78	- 1.4	% / year
Male	14	12	12	—	Number of Participants
Female	26	17	11	—	Number of Participants
Under 30 years old	13	7	1	—	Number of Participants
30–50 years old	24	21	19	—	Number of Participants
50 years old and Over	3	1	3	—	Number of Participants

Turnover Analysis: Nearly 50% of employee departures were attributable to foreign migrant workers returning to their home countries upon completion of their contracts. The turnover rate among local employees was approximately 5%. The overall turnover rate decreased by 1.4 percentage points in 2025, primarily because seven fewer migrant workers completed their contracts than in 2024.

The Company continues to address the causes of employee turnover and will further strengthen its retention mechanisms and create a positive work environment.

5.3 Compensation and Benefits

Compensation & Benefits · GRI 2-19 · 2-20 · 2-21

Compensation policy | Employees are the Company' s most valuable asset. Guided by the principle of sharing the benefits of corporate profitability with employees, ACX recognizes and rewards employee contributions, supports employees in realizing their full potential, and provides a comprehensive range of high quality benefits. Through these efforts, the Company seeks to promote shared success and continuously enhance its overall value.
Applicable Frameworks | Labor Standards Act | GRI 2-19, 2-20, and 2-21: Remuneration Policies, Process for Determining Remuneration, and Annual Total Compensation Ratio

Compensation · GRI 2-19 · 2-21

In accordance with Article 25 of the Company' s Articles of Incorporation, when the Company generates profits, it must allocate no less than 5% of those profits as employee compensation and provide bonuses.

In addition to employee compensation, the Company provides holiday bonuses, operating performance bonuses, and other incentives to recognize and motivate outstanding employees.

Annual Salary Adjustment System | Companywide salary adjustments are determined based on the Company' s profitability, overall economic conditions, industry compensation levels, and individual employee performance evaluations.

Supportive Workplace Environment | The Company provides comfortable office spaces, indoor parking, accessible facilities, employee lounges, a lactation room, and an employee cafeteria. Meal subsidies are also provided for employee group dining.

Average and Median Compensation of Nonmanagerial Full Time Employees

	2024	2025
Average Compensation (TWD thousands per employee)	814	750
Median Compensation (TWD thousands per employee)	646	585

Employee Benefits and Welfare

Employee Travel
Annual Employee Trip

Health Examinations
Periodic Health Examinations/ Health Management

Bonus System
Holiday Bonuses/ Operating Performance Bonuses/ Individual Performance Bonuses

Comprehensive Insurance & Retirement Plans
Labor & Health Insurance/ Group Insurance/ Labor Pension System & Pension Reserve Fund

Long Service Recognition
Service Anniversary Gifts

Indoor Employee Parking
Indoor Parking Spaces for Cars & Motorcycles

Employee Welfare Committee Benefits
Holiday Celebrations/ Employee Clubs/ Birthday Celebrations

Parental Leave
Compliance with the Labor Standards Act and the Gender Equality in Employment Act

5.4 Training and Development

Training & Development · 115 ESG S-21

Talent policy | A skilled and capable workforce is essential to corporate competitiveness. ACX has established a systematic employee training and development framework that provides diverse learning resources and continuously strengthens its human capital. Built around a four stage talent development blueprint, the Company has introduced three comprehensive training systems. These systems support employees throughout each stage of development, from onboarding for new employees and professional and general competency development for existing employees to succession planning for management personnel.

Talent Development Pipeline

01 **Recruitment**

Diverse Recruitment · Campus Recruitment · R&D Substitute Service · Suitability Assessment

02 **Onboarding**

New Employee Orientation · ESG policy · Job Instruction

03 **Development**

Functional Training · Leadership Training · Diverse Learning Resources

04 **Succession**

Succession Pool for Critical Positions · High Potential Talent · Rotational Assignments

Three Training Systems

Orientation

Company Vision, ESG Business Practices, Confidentiality, and New Employee Job Orientation

Through classroom training and departmental onboarding, new employees quickly become familiar with the workplace, Company policies, and their rights and responsibilities. The program also helps them integrate into the corporate culture and strengthen their sense of belonging and commitment to the Company.

Key courses cover integrity and ethical conduct, respect for human rights, anticorruption, prevention of insider trading, protection of trade secrets, protection of customer information and personal data, fair trade practices, information and communications security policies, occupational safety training, and job orientation for new employees.

In 2025, new employee training totaled 163 hours.

General Training

Quality Management, ESG, ESD Protection, Legal Knowledge

General training focuses on developing shared employee competencies and encouraging self development. It provides the knowledge and skills required for daily work while ensuring compliance with applicable laws and regulations.

Key courses include quality awareness, electrostatic discharge protection, problem analysis and resolution, communication skills, legal knowledge, and occupational health and safety. In 2025, general training totaled 1,688 hours.

Functional Training

Quality, Equipment, Manufacturing Processes, Auditing, Procurement, Finance and Accounting, Occupational Safety Certification, Leadership, Organizational Development and Corporate Governance, and On the Job Professional Training

Competency based training integrates the technical expertise required for each function with the leadership and management capabilities required of supervisors. Professional training covers quality inspection, equipment engineering, process engineering, internal auditing, procurement negotiation techniques, marketing management, finance and accounting, and other relevant subjects. It is complemented by daily on the job guidance provided by supervisors to strengthen employees' foundational professional capabilities.

Management development programs are provided for frontline, middle, and senior managers. These programs focus on leadership, employee motivation, project management, performance management, strategic planning, organizational development, corporate governance, and risk management.

In 2025, competency based training totaled 568 hours.

5.4 Training and Development (Continued)

Training & Development

Training Performance

Metrics	2023	2024	2025	Unit
Total Training Hours	2,711	2,726	2,419	hours
Average Training Hours per Employee	9.6	9.5	9.2	hours
├ Production Personnel	9.9	10.3	9.6	hours
├ Process Personnel	11.2	10.2	9.6	hours
├ Administrative and Sales Personnel	9.0	8.4	9.8	hours
└ R&D Personnel	7.4	6.8	5.4	hours

Training Categories · Unit: Number of Participants

Training Category	2023	2024	2025	Main Content	Notes
New Employee Orientation	34	30	3	Awareness Training on Work Rules, Information Security, the Code of Ethical Conduct, and Related Policies	
Information Security Communication and Training	142	141	130	Information Security Awareness and Phishing Email Prevention	
Fire Response Drill	N/A	N/A	503	Fire Drills/ Emergency Response	Newly reported in 2025
Social Responsibility and Ethics	0	271	0	RBA Code of Conduct	Training conducted every two years
Total	176	442	636		

5.5 Employee Relations and Grievances

Employee Relations & Grievance · GRI 2-25 · 2-26 · 2-30 · 115 ESG S-22

Communication Policy | ACX adopts a people centered approach and firmly believes that harmonious employee relations are fundamental to strong business performance. The Company is committed to providing employees with an open communication environment and diverse grievance channels. All grievances are handled confidentially, and retaliation is strictly prohibited.
Applicable Frameworks | Regulations for Implementing Labor Management Meetings | GRI 2 25 Processes to Remediate Negative Impacts | GRI 2 26 Mechanisms for Seeking Advice and Raising Concerns | GRI 2 29 Approach to Stakeholder Engagement

Eight Communication Channels · GRI 2-30

Human Resources Hotline	Internal Audit Hotline
Labor Management Meetings	Grievance Mailbox
Employee Survey	Department Meetings
Company Website	Bulletin Boards

The Company has not established a labor union, so 0% of employees are covered by a collective bargaining agreement. To protect employee rights, the Company holds labor management meetings at least quarterly and maintains multiple communication channels, including an employee grievance mailbox and the Employee Welfare Committee. Decisions involving working conditions, benefits, or material operational changes are fully communicated and substantively discussed with employee representatives to protect the rights of all employees.

2025 Grievance Case Handling · GRI 2-26

Grievance Type	Cases Received	Substantiated After Investigation	Resolution
Unlawful Workplace Conduct	0	0	N/A
Workplace Bullying	0	0	N/A
Sexual Harassment	0	0	N/A
Discrimination (Gender / Age / Race)	0	0	N/A
Compensation and Benefits Disputes	0	0	N/A

2025 Employee Survey Performance · S-22

Item	Content
Participants	All Employees
Topic	Safety and Work Environment
Coverage	100%
Responsible Investigating Unit	Human Resources Department
Survey Frequency and Period	Annually / January 1 to December 31, 2025
Overall Satisfaction	98 Points (Scale: 0 to 100)
Survey Results	Three workplace environment issues were recorded, with a 100% improvement completion rate.
Satisfaction Follow Up	Quarterly labor management meetings to strengthen two way communication

◆ Improvement Plan:

Area	Employee Concerns	Improvement Measures
Operational Environment Safety	Temperature control in production areas, such as cleanrooms.	Facilities personnel conduct real time temperature and humidity monitoring and adjustment to maintain a comfortable working environment.
Workplace Facilities	Insufficient storage in employee rest areas.	Add open storage facilities for clothing and assign dedicated maintenance to create an orderly and comfortable rest area.
Employee Health and Hygiene	Thermal comfort and environmental hygiene in common areas, such as the cafeteria and pantry.	1. Review all systems and maintain efficient air conditioning during peak meal periods. 2. Strengthen cleaning procedures for shared appliances and common areas, and schedule professional pest control and disinfection to protect food safety and workplace hygiene.

5.6 Human Rights Protection and Due Diligence

Human Rights & Due Diligence · GRI 2-23 · 2-24

Human Rights Policy | ACX adheres to international human rights standards, including the Universal Declaration of Human Rights, the United Nations Global Compact, the Responsible Business Alliance Code of Conduct, and the core conventions of the International Labor Organization. The Company is committed to respecting and protecting the human rights of its employees.
Applicable Frameworks | Universal Declaration of Human Rights · United Nations Global Compact · Eight Fundamental ILO Conventions · RBA Code of Conduct · United Nations Guiding **Principles on Business and Human Rights** | 2026 ESG S 2, New HRDD A+ Requirement

Four Stages of Human Rights Due Diligence (HRDD) Identification → Assessment → Prevention → Tracking

01 Identify
RBA Self Assessment Questionnaire and Internal Risk Checklist · All Employees, Agency Workers, Contractors, and Key Tier 1 Suppliers

02 Assess
Migrant Worker Rights, Excessive Working Hours, Workplace Mental Health, Forced Labor in the Supply Chain

03 Prevent
Strengthen the Selection and Evaluation of Staffing Agencies · Adjust Shift Schedules · Implement an Employee Assistance Program (EAP) · Require Suppliers to Sign Human Rights Commitment Statements

04 Track
Number of Human Rights Grievances · Employee Engagement · Supplier Human Rights Commitment Signing Rate

2025 Human Rights Performance

Metrics	2023	2024	2025
Human Rights Grievances	0	0	0
Child Labor and Forced Labor Incidents	0	0	0
Discrimination and Sexual Harassment Complaints	0	0	0

Whistleblower Protection · GRI 2-26

Hotline | whistleblower1@acxc.com.tw.
Independent Reporting | Reports are submitted directly to the Internal Audit Office, which operates independently of all business units.
Confidentiality | Case information is accessible only to authorized personnel and members of the investigation committee.
Nonretaliation | No adverse action may be taken against a whistleblower, including dismissal, reassignment, salary reduction, or an unfavorable performance evaluation.

5.7 Employee Health Care

Employee Health Care · GRI 403-1 · 403-3 · 403-6

Health Policy | The Company provides employees with free health examinations, health management services, measures to prevent overwork, maternity protection, and family care support, thereby putting the health promotion principles of ISO 45001 into practice.
Applicable Frameworks | ISO 45001 | GRI 403 3 Occupational Health Services | GRI 403 6 Promotion of Worker Health

Five Dimensions of Health Care

Health Management

Regular Health Examinations, National Health Insurance Contracted Hospitals, Health Promotion , Employee Psychological Counseling

Overwork Prevention

Working Hour Controls, Scheduling of Annual Leave, Shift Work Alerts, Ergonomic Assessments

Family Care

Parental Leave Without Pay, Flexible Working Hours, Family Care Leave

Maternity Protection

Pregnancy Risk Assessments, Prenatal Examination Leave, Adjusted Working Hours, Lactation Room

Infectious Disease Prevention

Epidemic Prevention Task Force, Health Promotion, First Aid Equipment

2025 Health Promotion Performance

Health Examinations

Free health examinations for all employees

Health Examination Follow Up Rate

90.9 %

Parental Leave Applications

3 people

Parental Leave · Gender disclosure

Item	Male 2024	Female 2024	Male 2025	Female 2025
Employees Entitled to Parental Leave	6	8	6	8
Actual Number of Employees Who Applied for Parental Leave	0	2	1	2
Actual Number of Employees Who Returned to Work During the Year	0	2	0	0
Number of Employees Expected to Return to Work During the Year	1	3	0	0
Return to Work Rate(%)	0	67	N/A	N/A
Employees Retained for One Year After Returning to Work	0	2	0	2
Retention Rate(%)	N/A	100%	N/A	100%

5.8 Employee Wellbeing

Employee Wellbeing· GRI 403-6 · 115 ESG S-17

Employee Wellbeing Policy | Guided by the principle of work life balance, the Company organizes a variety of employee welfare activities and provides diverse benefits and services. It also offers paid leave and periodically holds employee activities to support a healthy balance between work and personal life.
To help employees balance family responsibilities with career development, the Company has introduced family care and welfare measures that exceed statutory requirements or respond directly to employee needs. These measures include flexible work arrangements and family friendly support for marriage, childbirth, and parenting, accompanying employees through important stages of life through practical action.
Applicable Frameworks | Labor Standards Act | GRI 403 6 Promotion of Worker Health | 2026 ESG S 17 Family Friendly Marriage and Parenthood Measures

Welfare Committee · Seven Activity Domains

Employee Travel	Club Activities	Holiday Activities	Birthday Celebrations	Health Promotion	Family Friendly Marriage and Parenting	Community Engagement









2025 Implementation Results for Family Friendly Marriage, Parenthood, and Care Measures

Family Friendly Measures & Workplace Environment	2025 Implementation Status & Quantitative Results
Flexible Working Hours System To help employees balance family care responsibilities, school drop off and pickup, and commuting needs, the Company provides a 30 minute flexible start and end time arrangement, giving employees greater control over their working hours.	Throughout the year, 20% of employees used flexible working hours. This helped alleviate commuting and family care pressures while improving work focus and employee satisfaction.
Supporting Employees in Starting a Family: Wedding Gift To celebrate employees as they enter a new stage of life, the Company provides wedding and childbirth gifts, demonstrating its care and congratulations as employees build their families.	Five employees married in 2025, and all received marriage benefits.
Supporting Parenthood: Childbirth Gift In support of the government' s family friendly marriage and parenthood policies, the Company provides a childbirth gift to offer employees practical financial support.	Seven employees welcomed a child in 2025, and all received childbirth benefits.

5.9.1 Occupational Health and Safety Material Topic Summary

Occupational Health & Safety · GRI 3-3

Item	Content
Impact Description	Establishing comprehensive occupational safety management measures can reduce workplace accidents and occupational safety risks, thereby safeguarding workers' health and safety
Policy or Commitment	Aim for zero accidents and zero occupational diseases while providing employees with a safe and healthy work environment
Management Method	Operate in accordance with ISO 45001, maintain an Occupational Health and Safety Committee, and establish annual occupational health and safety objectives and management plans
Evaluation Mechanism	1. Regularly conduct third party ISO 45001 certification audits 2. Convene Occupational Health and Safety Committee meetings regularly to review the effectiveness of occupational health and safety management 3. Conduct periodic audits of contractor operations and track corrective actions until all identified deficiencies have been resolved
Targets and Indicators	Short Term Target: Maintain zero major occupational accidents Medium to Long Term Target: Maintain zero major occupational accidents

5.9.2 Occupational Health and Safety

Occupational Health & Safety · GRI 403-1 ~ 10 · ISO 45001 · 115 ESG S-12

Occupational Health and Safety Policy | The Company is committed to providing employees with a safe and healthy work environment. It has established a comprehensive occupational health and safety management system that promotes employee participation in safety and health management, applies rigorous standards to workplace facilities, and follows the PDCA continuous improvement process. Through these measures, the Company continually enhances its occupational health and safety performance and reduces the risk of occupational accidents.
Applicable Frameworks | ISO 45001:2018, certified in 2020, recertified in May 2024, and valid through May 2027 | GRI 403 1 through 403 10: Occupational Health and Safety 2018 | Occupational Safety and Health Act

Six Occupational Health and Safety Policies

01	Committed to the goal of zero injuries, zero occupational diseases, and zero accidents
02	Comply with government occupational safety and health laws, regulations, and other applicable requirements
03	Implement occupational safety and health education and training to enhance employee awareness
04	Adopt appropriate risk control measures to effectively reduce hazards
05	Drive continuous improvement through regular audits and occupational health and safety management reviews
06	Establish open communication and consultation channels to enable participation by all employees

Occupational Health and Safety · GRI 403-4

- **Committee Chair |** The President serves as Chair
- **Committee Composition |** Three labor representatives, accounting for 30% of all committee members
- **Meeting Frequency |** Meetings are held quarterly to review implementation performance
- **Committee Responsibilities |**

The Committee is responsible for recommending occupational health and safety policies, overseeing employee education and training, monitoring the working environment, promoting employee health, conducting self inspections of equipment and operations, preventing workplace hazards, and managing contractor safety.

2025 Occupational Safety Performance · GRI 403-9 · 403-10

Indicators	2024	2025	unit
Disabling Injury Frequency Rate(FR)	3.57	1.88	per million work hours
Disabling Injury Severity Rate(SR)	7.15	1.88	per million work hours
Occupational Disease Rate	0	0	%

5.10 Emergency Response and Injury Management

Emergency Response & Injury Management · GRI 403-2 · 403-5 · 403-9

Emergency response policy | The Company has established an Emergency Response Management Center and installed comprehensive fire protection, gas detection, emergency smoke exhaust, and monitoring systems throughout the facility. In the event of an abnormal condition or accident, these systems are activated immediately to minimize harm.
Applicable Frameworks | ISO 45001 | GRI 403-2 Hazard Identification, Risk Assessment, and Incident Investigation | GRI 403-9 Work Related Injuries

Emergency Response Organization

Emergency Response Organization

Chemical Emergency Response Team
Emergency evacuation command, initial containment, and chemical spill response

Facilities Emergency Response Team
Electrical power interlock control, distribution panel interlock control, and gas interlock control

Disaster Emergency Response Team
Fire and earthquake emergency response, flood response, first aid, and toxic gas response

Emergency Types

- Fire Response
- Chemical Incident
- Personnel Incident
- Natural Disaster (Typhoon/Earthquake)

2025 Injury Statistics and Drills · GRI 403-9 · 403-2

Annual Emergency Drills	Employees Trained	Actual Incidents	Injured Persons	Lost Work Days	Cases Reported to Authorities
Drill Frequency	Trained Employees	Actual Incidents	Injured Persons	Lost Days	Reported Cases
2 times	503 Participants	1 case	1 person	1 day	1 case

CHAPTER

06

The Company has established quality management, service response, and procurement requirements for customer service and supplier management. Environmental and human rights requirements are also incorporated into its procurement practices.

Customers & Suppliers

Customer Service & Supplier Management

6.1 Customer Service

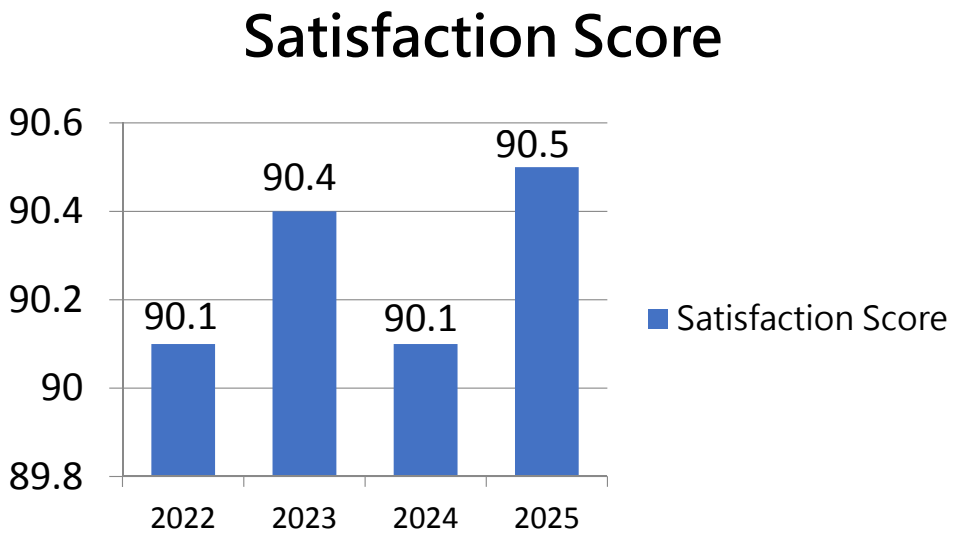
Customer Service · 115 ESG S-14

Customer Policy | The Company regards total customer satisfaction as its highest quality objective. This objective encompasses technological innovation, speed and efficiency, added value, and cost advantages. The Company fulfills its commitments by providing high quality products and services, protecting the confidentiality of customer information, preventing infringement, and avoiding the use of hazardous substances.
Applicable Frameworks | GRI 416 Customer Health and Safety | GRI 418 Customer Privacy | ISO 9001 Quality Management System

Four Quality Pillars

Technological Innovation	Quality Excellence
Service Efficiency	Cost Advantage

Customer Satisfaction · 100 Point Scale/ Target Score: 90



Customer Feedback Channels

- Primary Points of Contact: Sales Department, Technical Service Team, Quality Assurance Team
- Grievance Mailbox whistleblower1@acxc.com.tw: Customers and other stakeholders may use this mailbox to provide feedback or submit grievances
- Customer Meetings: Regular monthly and quarterly meetings, customer audits, and facility visits
- Annual Satisfaction Survey: Proactively engage with customers to understand their feedback

2025 Customer Service performance Customer Service KPI

Satisfaction Score	Complaints	Complaint Resolution Time	Customer Data Breaches	Product Safety Incidents
90.5/ 100	0 cases	0 days (Average)	0 cases / GRI 418-1	0 cases / GRI 416-2

6.2.1 Supplier Environmental & Social Assessment Material Topic Summary

Supplier Management · GRI 3-3

Item	Content
Impact Description	Environmental pollution or human rights violations involving raw material suppliers or contractors could adversely affect the Company, potentially causing product supply disruptions and reputational damage
Policy or Commitment	Manage suppliers in accordance with social responsibility principles to maintain a sustainable supply chain
Management Method	Require suppliers involved in significant environmental or social violations to implement corrective and preventive actions; reduce or discontinue procurement from suppliers that fail to improve
Evaluation Mechanism	1. Track the Code of Conduct signing rate among existing major suppliers 2. During the annual qualification review of new suppliers, verify their records of environmental and labor related penalties over the preceding year.
Targets and Indicators	Short Term Target: Achieve a 100% signing rate for the Supplier Corporate Social Responsibility Code of Conduct among major suppliers and a 100% compliance review rate for new suppliers Medium to Long Term Target: Establish a regular supplier ESG screening and assessment mechanism

6.2.2 Supplier Management

Supplier Management · GRI 308 · 414 · 115 ESG S-15

Supplier policy | Supplier management considers quality, delivery, and price while advancing shared corporate social responsibility commitments. In addition to product quality, delivery, and environmental requirements, suppliers are expected to protect employee rights, maintain health and safety, respect human rights, manage environmental impacts, and support responsible and green operations.
Applicable Frameworks | RBA Code of Conduct | GRI 308 Supplier Environmental Assessment | GRI 414 Supplier Social Assessment | GRI 408-1 and 409-1 | ISO 9001, 14001, and 45001 | RoHS | REACH

Six Pillars of Supplier Management

Quality Management	Sustainable Operations	Manufacturing
Supplier Assessment	Human Rights Protection	Environmental Management

Green Procurement & Human Rights · GRI 308 · 414

- **Green Procurement Policy | Comply with RoHS, REACH, Conflict Free Minerals, and Environmental Protection Requirements**

Suppliers are required to sign commitments covering green procurement, environmental protection, and human rights. They must ensure that materials and components remain free of prohibited pollutants throughout manufacturing, packaging, storage, and transportation to prevent harm from hazardous substances.

- **Human Rights Protection Policy | RBA Code of Conduct + Conflict Minerals Declaration + Sustainable Development**

Procurement requirements incorporate the RBA Code of Conduct, health and safety, and labor rights. Suppliers sign labor rights commitments and must ensure that the supply chain does not use child labor, forced labor, or conflict minerals.

Supplier selection

In 2025, 0% of newly added suppliers were screened using environmental and social criteria. To strengthen responsible supply chain management, the Company plans to formally incorporate sustainability indicators into its new supplier selection mechanism. Supplier selection procedures are scheduled for revision in 2026, with environmental and social ESG criteria becoming formal screening thresholds for new suppliers beginning in 2027.

Procurement by Region

Region	2023	2024	2025
Domestic (Taiwan)	99.31%	98.95%	97.84%
Overseas (Imported)	0.69%	1.05%	2.16%

Supplier Audit Performance

Annual Assessment Suppliers	69 companies
Conflict Minerals Declaration Signature Rate	100%

Among suppliers assessed in 2025, none were identified as causing actual or potential significant negative environmental or social impacts.

CHAPTER

07

From design and procurement through manufacturing, the Company implements environmental management in accordance with the 3R principles of reduction, recycling, and reuse and has established medium and long term emissions reduction targets aligned with the goal of achieving net zero emissions by 2050.

Environmental Stewardship

Environmental Protection · Climate & Resources

7.1.1 Climate Change

Task Force on Climate-Related Financial Disclosures

Climate change is expected to intensify storms, flooding, and droughts, while contributing to rising global temperatures and sea levels. These developments may adversely affect the environment and ecosystems and pose risks to human well being. ACX therefore considers climate change a key priority in its sustainable business operations. The Company manages greenhouse gas emissions, energy and other resources, and water resources, closely monitors global climate change trends, and takes measures to effectively mitigate potential operational risks.
Applicable Frameworks | Four Core Elements of the TCFD Framework

1 **Governance**

Board of Directors: Oversees climate related risks and opportunities, the results of climate initiatives, and future response strategies

Sustainability Development Team: Responsible for developing sustainability policies, systems, related management guidelines, and specific implementation plans, and reports to the Board of Directors annually

2 **Strategy**

Use the TCFD framework to identify short, medium, and long term climate related risks and opportunities, and assess the resilience of the Company' s strategy under different climate scenarios.

3 **Risk Management**

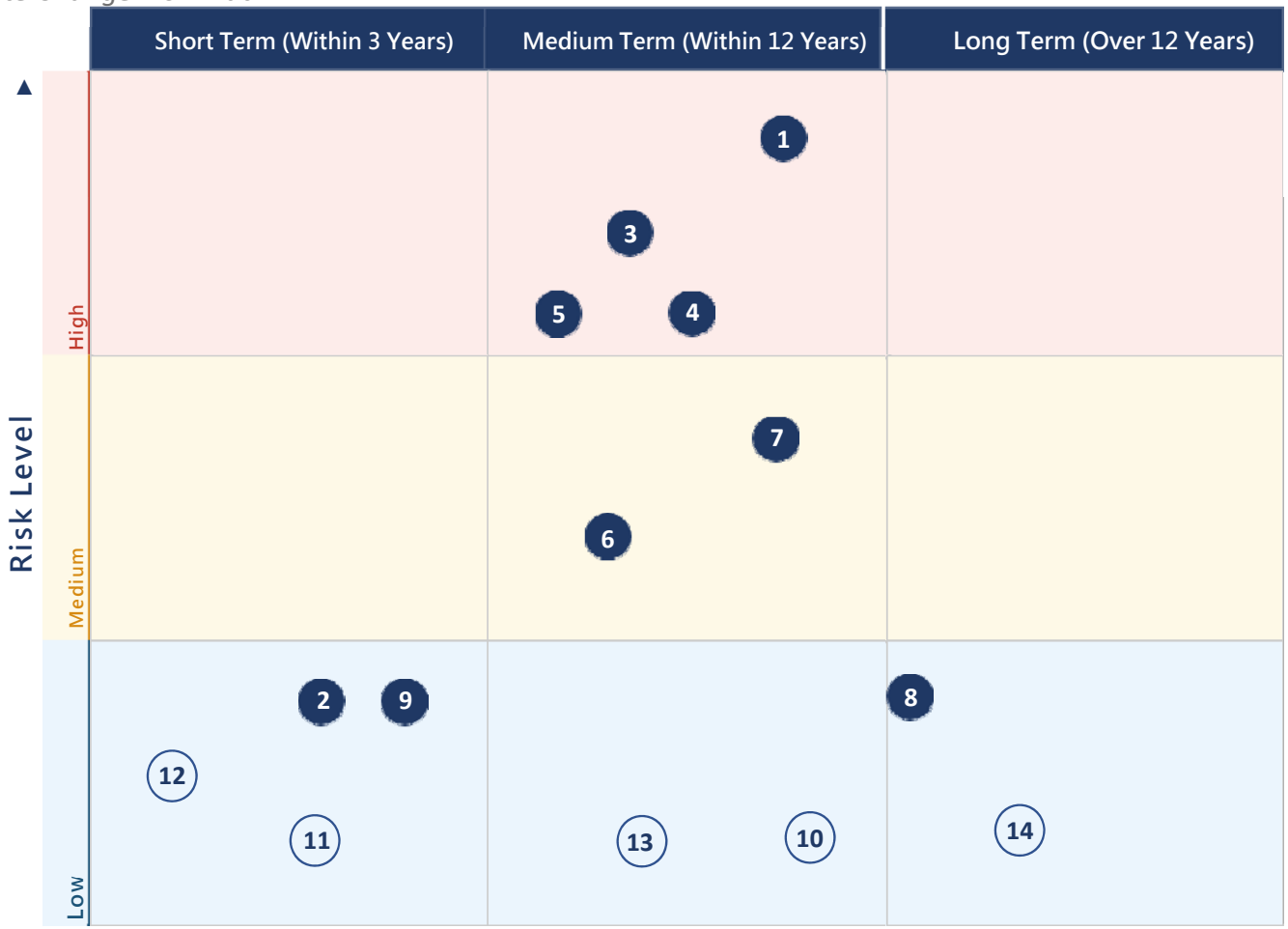
Conduct risk and opportunity analyses under different climate scenarios and establish corresponding response measures. Each department regularly reports the results of climate risk identification and assessment to the Sustainability Development Team and makes ongoing adjustments as needed.

4 **Metrics and Targets**

Establish reduction targets for greenhouse gas emissions, electricity consumption, and municipal water use; manage key emission sources; and assess the implementation of ISO 50001 energy management, external verification, and carbon footprint certification.

7.1.2 Climate Change Risk Matrix

Climate Change Risk Matrix



Legend

1. Greenhouse Gas Emission Management
2. Mandatory Greenhouse Gas Inventory & Reporting
3. Carbon Fee Imposition
4. Facility Damage from Extreme Weather
5. Renewable Energy Requirements
6. Supply Chain Disruption
7. Energy and Water Shortages
8. Rising Average Temperatures
9. Climate Related Information Disclosure Requirements
10. Rising Fossil Fuel Prices
11. Water Consumption Charges
12. Stakeholder Concern
13. Industry Stigmatization
14. Sea Level Rise

Risk Level Color Code Legend

High Risk | Medium Risk | Low Risk

7.1.3 Climate Related Risks and Opportunities

Climate-related Risks and Opportunities

Following the TCFD framework, ACX identifies and assesses transition and physical risks. For key risks assessed as having a relatively high level of impact, classified as medium or high risk, the Company develops appropriate response measures under different climate scenarios. ACX then applies the PDCA management cycle to regularly review and evaluate climate related risks and opportunities, ensuring the effective implementation of risk management measures.

Type / Climate Related Risk	Scenario Description	Opportunities	Potential Financial Impact	Response Measures
Transition Risk Carbon Fee Imposition Mandatory Inventory and Reporting Greenhouse Gas Emission Management	Countries have established long term greenhouse gas reduction targets, carbon emission quotas, and carbon taxes, which may increase raw material and energy prices and raise production costs.	Establish a regulatory identification process and assess the benefits of early adoption Strengthen corporate governance and information transparency to enhance corporate image	Use low carbon energy and participate in carbon trading markets to reduce carbon emissions and lessen exposure to fluctuations in carbon taxes. The estimated financial impact of complying with renewable energy and carbon fee requirements is approximately TWD 7.611 million.	Continue monitoring regulatory developments Conduct an annual greenhouse gas inventory Assess the Company' s capacity to procure renewable electricity
Transition Risk Renewable Energy Requirements	Energy Conservation and carbon reduction have become key requirements for electronic products and important barriers to market entry.	Promote green products to increase customer demand and sales	Increase revenue through demand for low carbon products and strengthen market competitiveness.	Design environmentally friendly products Assess the feasibility of obtaining product carbon and water footprint certifications
Transition Risk Rising Energy Prices Rising Raw Material Costs Supply Chain Disruption	Extreme climate events may substantially increase energy costs, constrain raw material availability, or disrupt transportation.	Reduce production costs and improve product competitiveness Promote low carbon and sustainable development guidelines across the supply chain	If electricity prices increase by 1%, the estimated financial impact would be approximately TWD 732 thousand.	Manage energy and resources at the source to reduce waste Conduct supplier sustainability assessments Maintain at least two qualified suppliers
Physical Risk Energy and Water Shortages Rising Average Temperature Facility Damage from Extreme Weather	Climate anomalies caused by the greenhouse effect are increasing the frequency and severity of windstorms, floods, and droughts and could materially affect ACX.	Reduce energy and resource consumption and continue to optimize manufacturing process Enhance enterprise risk management and emergency response capabilities	If average temperatures rise or extreme climate events damage the facility, the resulting financial impacts may include higher operating costs and increased expenses.	Continue optimizing processes and improving electricity and water efficiency Improve recycled water quality and expand its applications Implement risk management policies and emergency response procedures Obtain insurance coverage for plant equipment and inventory

7.2 Environmental Management System

Environmental Management System · ISO 14001 · GRI 2-23 · 115 ESG E-13

Environmental Policy | ACX recognizes global environmental protection issues as part of its corporate responsibility. In addition to complying with environmental laws and regulations, the Company proactively undertakes a range of environmentally friendly initiatives. It closely monitors developments in environmental sustainability, continuously improves its management systems, and effectively responds to evolving environmental issues.
To establish a comprehensive environmental management system, the Company has implemented ISO 14001:2015. It obtained certification in April 2004, was recertified in May 2024, and the current certification is valid through May 2027.
Applicable Frameworks | ISO 14001:2015 | GRI 2 23 Policy Commitments

PDCA (Plan-Do-Check-Act) Continuous Improvement Cycle

P — Plan
Identify environmental issues and establish reduction targets

D — Do
Promote energy conservation, water conservation, and waste management

C — Check
Conduct regular monitoring and internal audits

A — Act
Continuously improve management practices and conduct external verification

Five Environmental Management Themes

Climate Change	GHG Inventory · Energy Management · Water Management
Green Products	Hazardous Substance Control · Conflict Minerals · Environmental Design
Pollution Prevention	Air Emissions · Wastewater · Noise · Waste · VOCs
Resource Circularity	Resource Recycling · Waste Reduction · Reuse
Employee Environmental Engagement	Energy Conservation · Water Conservation · Waste Reduction Actions

Environmental Performance

Environmental compliance rate	Environmental violations and penalties	Environmental expenditures (Note)
100 %	0 cases	TWD 4.731 million

Note: Includes expenditures for air pollution control, wastewater treatment, waste disposal, and environmental testing.

7.3 Environmental Targets and Performance

Environmental Targets & Performance · GRI 305 · 115 ESG E-4 · E-8

Target commitment | Using 2022 as the baseline year, the Company aims to reduce electricity consumption, CO_2 emissions, and water use per unit of revenue by 1% by 2027. By 2030, it aims to reduce total CO_2 emissions by 10% and total water withdrawal by 1%, supporting its transition to a low carbon economy.

Applicable Frameworks | GRI 305 Emissions | TCFD | SDG 7 / 12 / 13

Three Reduction Targets (Baseline year 2022)

CO_2 Emissions Reduction per TWD 1 Million in Revenue

2024 Actual	2025Performance	2027 targets
17.6%	**34.9%**	Achieved 1%

ICE2030 ↓ 1%

Electricity Consumption Reduction per TWD 1 Million in Revenue

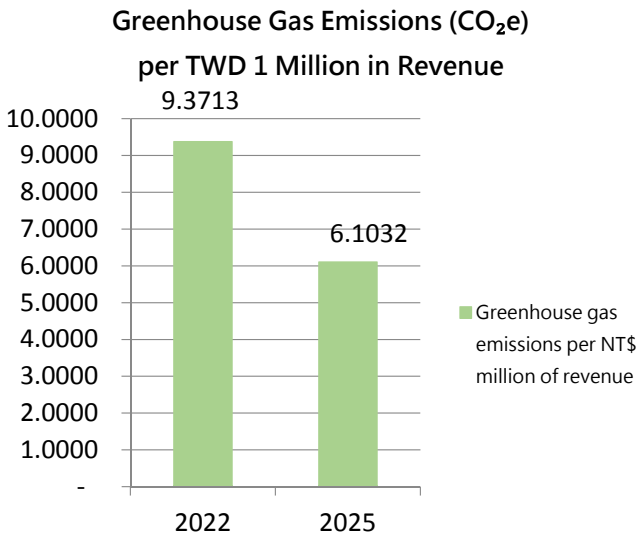
2024 Actual	2025Performance	2027 targets
15.1%	**33.0%**	Achieved 1%

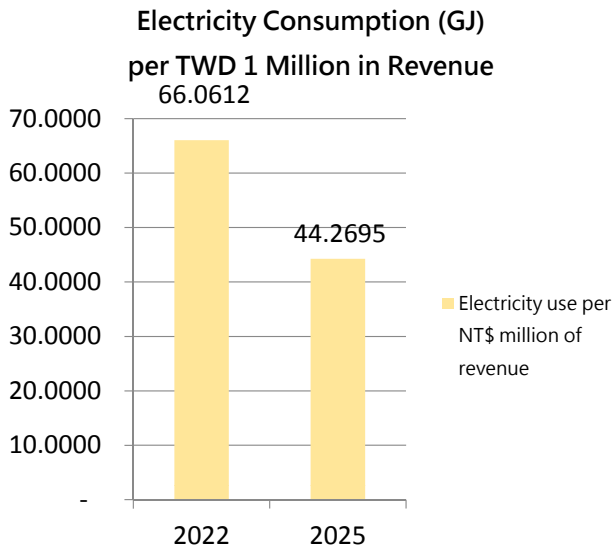
ICE2030 ↓ 1%

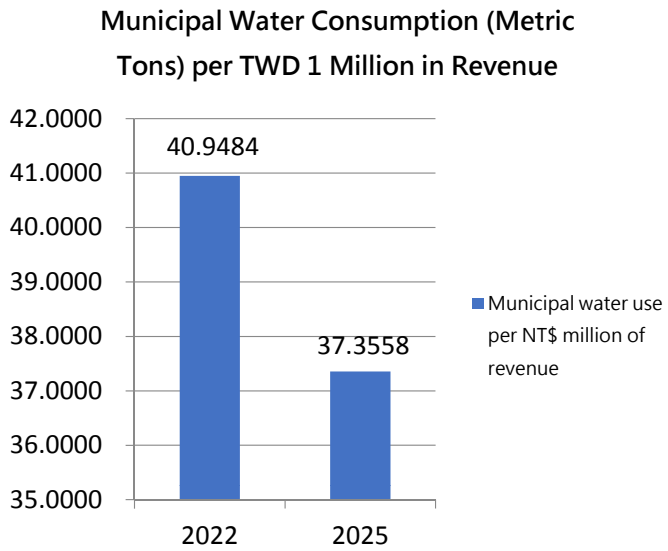
Municipal Water Reduction per TWD 1 Million Revenue

2024 Actual	2025Performance	2027 targets
4.3%	**8.8%**	Achieved 1%

ICE2030 ↓ 1%







7.4.1 Emissions Material Topic Summary

GHG Emissions Management · GRI 305-1 · 305-2 · 305-3 · ISO 14064-1:2018 · TCFD

Item	Content
Impact Description	Electricity and energy consumed during the manufacturing process indirectly generate greenhouse gas emissions, contributing to global climate change and the greenhouse effect. Failure to respond promptly to domestic and international carbon regulations and customer carbon reduction requirements could result in higher operating costs or the loss of customer orders.
Policy or Commitment	Comply with applicable government environmental, occupational health, and safety laws and regulations, and operate in accordance with international environmental conventions and occupational health and safety standards.
Management Method	Conduct an annual greenhouse gas inventory, implement reduction measures, and monitor domestic and international regulatory changes.
Evaluation Mechanism	Hold regular energy management meetings to review the progress and achievement rates of basic energy conservation initiatives across the facility.
Targets and Indicators	Short Term Target: Reduce greenhouse gas emissions per unit of revenue by 1% compared with the baseline year. Medium and Long Term Target: Reduce combined Scope 1+2 emissions by 10% compared with the baseline year.

7.4.2 Greenhouse Gas Emissions Management

GHG Emissions Management · GRI 305-1~5 · ISO 14064-1:2018 · TCFD

Climate policy | The United Nations climate assessment in 1990 identified greenhouse gas emissions as a primary cause of global warming and climate change. ACX recognizes climate change, global warming, and greenhouse gas emissions as critical issues. Greenhouse gas inventories provide an accurate emissions baseline, improve the efficiency of the overall reduction process, and enable precise measurement of results.

Applicable Frameworks | GHG Protocol | ISO 14064-1:2018 | GRI 305-1 Scope 1 · 305-2 Scope 2 · 305-3 Scope 3 | TCFD

Reduction target | Using 2022 as the baseline year, the Company aims to **reduce greenhouse gas emissions per unit of revenue by 1% by 2027**. In 2025, emissions intensity decreased by 34.9% compared with the baseline year, exceeding the target ahead of schedule. The long term target is to reduce combined Scope 1 and Scope 2 emissions by 10% by 2030.

2025 GHG Emissions Overview

8,703 tCO_2e

2025 Total Emissions

vs. baseline year −36.6%

0.5% Scope 1

Scope 1 proportion

Direct Emissions: 40.58 tCO_2e

99.5% Scope 2

Scope 2 proportion

Purchased Electricity: 8,662.29 tCO_2e

34.9% Target Achievement Progress

Cumulative Reduction vs. 2022 Baseline Year

Target: 1% / Ahead of Schedule

GHG Emissions Data for the Past Three Years (2023 – 2025) · Unit: Metric Tons CO_2e

Category	2022 (baseline year)	2023	2024	2025	Change vs. Baseline	Target Achievement Progress
Scope 1 (Direct Emissions)	45.38	54.07	45.22	40.58	-10.6%	N/A
Scope 2 (Purchased Electricity)	13,686.20	13,259.07	13,009.49	8,662.29	-36.7%	N/A
Scope 3 (Other indirect)	—	—	—	—	—	N/A
Total	13,731.58	13,313.14	13,054.71	8,702.87	-36.6%	Achieved
Intensity (Metric Tons per TWD Million Revenue)	9.3713	8.9458	7.7256	6.1032	-34.9%	Achieved

7.5 Energy Management

Energy Management ISO 14064 · 115 ESG E-9

Energy policy | In response to the urgent impacts of global warming and climate change, countries around the world are actively promoting energy conservation measures as they transition toward a low carbon economy. Reducing energy consumption and managing greenhouse gas emissions have become essential to sustainable business operations. ACX has established medium and long term targets and implemented an energy management system that applies the PDCA cycle for continuous improvement, with the aim of reducing energy costs.
Applicable Frameworks | SDG 7 · 12 · 13 | 115 ESG E-3 energy consumption · E-4 renewable energy source

2025 Energy Performance Summary

17,535 thousand kWh
Purchased Electricity
vs baseline year −34.8%

0.50 metric tons
Natural Gas Consumption
vs baseline year +127.3%

44.27
Energy Intensity per Unit of Revenue
vs baseline year −33.0%

33.0% Target Met
vs. Progress Toward the 2026 Target
Target 1% Reduction; Achieved Ahead of Schedule

Detailed Energy Consumption Data (Past Four Years + Target)

Item	2022 Base Year	2023	2024	2025	vs. Baseline Year	Target Achievement Progress
Purchased Electricity (Renewable Energy)	—	—	—	—	—	N/A
Purchased Electricity (Grid Power) (Thousand kWh)	26,888.40	26,786.00	26,334.95	17,535.20	−34.8%	Achieved
Natural Gas / Fuel Oil Use (Metric Tons)	0.22	0.24	0.45	0.50	+127.3%	N/A
Total Energy Use (GJ)	96,798.24	96,429.6	94,805.83	63,126.72	−34.8%	Achieved
Energy Intensity (GJ per TWD Million Revenue)	66.0612	64.7963	56.1047	44.2695	−33.0%	Achieved
Renewable Energy Use (%)	—	—	—	—	—	N/A
Revenue (TWD Million)	1,465.282	1,488.195	1,689.803	1,425.963	N/A	N/A

7.6 Resource Use and Waste Management

Resource & Waste Management · 115 ESG E-6

Waste policy | Pollution prevention is an important corporate responsibility. ACX incorporates pollution prevention into its ISO 14001 environmental management system and uses the PDCA process to reduce pollutants and waste generated during production.

Applicable Frameworks | Waste Disposal Act | 3R doctrine (Reduce/Reuse/Recycle)

3R Principles · Reduce · Reuse · Recycle

R1 Reduce
Reduce plastic use and packaging materials and optimize processes to lower consumable use

R2 Reuse
Reuse packaging containers, recover waste solvents, and refurbish components

R3 Recycle
Sort and recycle metals, plastics, and paper; outsource hazardous industrial waste treatment

Waste Generation and Treatment (Past Four Years)

Item	2022 Baseline Year	2023	2024	2025	vs. Baseline Year	YoY 2024→25	Unit
General Industrial Waste	181.78	167.65	83.28	65.34	−64.1%	−21.5%	Metric Tons per Year
Hazardous Industrial Waste	21.95	28.26	31.14	21.86	−0.4%	−29.8%	Metric Tons per Year
Total Waste Generated	203.73	195.91	114.42	87.20	−57.2%	−23.8%	Metric Tons per Year
├ Incineration and Landfill Treatment (Waste Heat Power Generation)	23.50	24.00	21.50	28.00	+19.1%	+30.2%	Metric Tons per Year
├ Treatment Other Than Incineration and Landfill	17.54	15.95	24.59	20.79	+18.5%	-15.5%	Metric Tons per Year
└ Reused Amount	162.69	155.96	68.33	38.41	−76.4%	−43.8%	Metric Tons per Year
Waste Reuse Rate	79.86	79.61	59.72	44.05	—	—	%
Percentage of Hazardous Waste Recycled	100	100	100	100	—	—	%
Waste density	0.1390	0.1316	0.0677	0.0612	—	—	Metric Tons per TWD Million Revenue

7.7 Water Resource Management

Water Resources Management · WRI Aqueduct · 115 ESG E-4

Water policy | ACX manages water according to the principles of reduction, circular use, and efficient consumption and implements conservation measures to increase recycled water use and water efficiency year by year.

Applicable Frameworks | WRI Aqueduct | CDP Water

Water Sources and Allocation Management

◆ **Water Source |**

All water used by ACX is municipal water. The facility is located in an area classified by the World Resources Institute as having low water stress, and the Company does not use groundwater.

◆ **Facility |**

The Company is located in the Hsinchu Hukou Industrial Park. Wastewater is treated by the Company' s discharge facilities and then released to the industrial park wastewater treatment plant. Water quantity and quality are strictly tested at designated points, and all results meet effluent standards.

Water Reduction Measures, Targets, and Performance · Unit: Metric Tons

The Company recovers residual water from the reverse osmosis system and routes it to the general use storage tank for reuse. This circular water measure reduced municipal water consumption. Total water withdrawal in 2025 was 11.2% below the baseline year, exceeding the 1% reduction target.

2022	2023	2024	2025
60,001	**64,340**	**66,216**	**53,268**

Detailed Water Use Data (Past Four Years + Targets)

Item	2022 Baseline Year	2023	2024	2025	vs. Baseline Year	unit	Target Achievement Progress
Municipal Water Withdrawal	60,001	64,340	66,216	53,268	−11.2%	metric tons	N/A
Groundwater Withdrawal	—	—	—	—	—	metric tons	N/A
Total Water Withdrawal	60,001	64,340	66,216	53,268	−11.2%	metric tons	Target Met
Total Water Discharge	22,155	20,990	31,333	25,887	+16.8%	metric tons	N/A
Total Water Consumption	37,846	43,350	34,883	27,381	−27.7%	metric tons	N/A
Water Recovered / Reused	16,750	14,041	12,688	10,361	−38.1%	metric tons	N/A
Water Recycling Rate	21.8%	17.9%	16.1%	16.3%	−25.2%	%	Target Met
Total Water Use	76,751	78,381	78,904	63,629	-17.1%	metric tons	N/A
Water Withdrawal Intensity	40.9484	43.2336	39.1856	37.3558	−8.8%	Metric Tons per TWD Million Revenue	N/A

7.8 Air Pollution and Noise Control

Air Pollution & Noise Control · GRI 305-7

Air pollution policy | ACX first minimizes pollutants entering facility air through rationalized processes and then uses air pollution control equipment to reduce nitrogen containing compounds and other emissions to required standards.

Applicable Frameworks | Air Pollution Control Act | GRI 305-7 NOx, SOx, VOCs, and Other Significant Air Emissions | Noise Control Act

Three Pollution Control Areas

Air Pollution Control

The Company plans and installs pollution control systems using an N+1 redundancy approach. Air pollution control equipment includes pre dust removal systems, activated carbon adsorption systems, and catalytic oxidation equipment for exhaust gases to effectively treat emissions and reduce toxicity. Exhaust gas emission sources are regularly tested by an independent third party to ensure that all air pollutant parameters remain below applicable regulatory limits.

Wastewater Separation Management

ACX' s water pollution prevention efforts focus on reducing the discharge of process related pollutants into wastewater and managing wastewater treatment based on quantified pollutant levels. Wastewater effluent is regularly tested and reported to the competent authorities, and all discharged water meets applicable regulatory standards.

Noise Pollution Control

ACX' s primary sources of noise are generated by equipment operation. To provide employees with a safe working environment and comply with applicable noise control regulations, the Company manages noise at the source by selecting low noise equipment and implementing noise reduction measures. Specific measures include installing modified resin pads, applying vibration absorption and frequency adjustment technologies, and using other noise reduction methods to keep noise levels within acceptable limits.

VOCs Emissions Trend for the Past Three Years

Quantitative Indicator	unit	2022	2023	2024
VOCs Emissions	Kilograms	17,328	28,475	24,408

2025 VOCs Emissions

22,495 kilogram

vs 2024 (24,408 kilogram)

The Company is committed to implementing environmentally friendly practices at the source. By adjusting and optimizing manufacturing process formulations, it is gradually reducing the use of organic solvents. In 2025, VOC emissions decreased by 7.8% compared with 2024.

2025 Pollution Control Performance

	Air Emissions Test Compliance Rate	Wastewater Discharge Compliance Rate	Noise Control Compliance Rate	Number of External Environmental Tests
Targets	100%	100%	100%	At Least 4 Times
Actual Performance	100 %	100 %	100%	4 Times per Year
Achievement Status	Target Met	Target Met	Target Met	Target Met

7.9 Employee Environmental Actions

Employee Environmental Engagement · SDG 12 · 13 · 115 ESG E-4 · E-8

Employee environmental engagement policy | ACX actively invests in environmental sustainability and believes every employee should participate. The Company promotes green energy, energy conservation, and carbon reduction through internal education, training, and activities that strengthen environmental awareness and action.

Applicable Frameworks | SDG 12 Responsible Consumption and Production · SDG 13 Climate Action

Three Employee Environmental Action Areas

Energy Conservation Actions	Water Conservation Actions	Waste Reduction and Recycling
• Use light colored ceilings and walls with high reflectivity to improve light diffusion	• Post water conservation reminders at water use points	• Purchase recyclable and low pollution products
• Use motion or sound activated lighting controls in corridors and similar areas	• Install water saving faucets at employee handwashing stations	• Encourage the use of environmentally friendly tableware
• Install energy saving lamp covers in frequently used areas	• Use recycled water for toilet flushing throughout the facility	• Digitize paperless workflows, attendance, asset management, and information request applications approval
• Use automatic controls for storage area lighting	• Use fixtures carrying water saving labels	• Recycle and reuse paper and encourage duplex printing
• Control air conditioning through the central monitoring system	• Inspect water sources regularly and repair leaks immediately	• Reuse paper collected from photocopiers and printers and promote paper conservation
• Set office and meeting room temperatures and adjust air conditioning use according to occupancy	• Conduct regular cleaning of migrant worker dormitories and use recycled water in facility restrooms	• Promote waste sorting with separate receptacles for recyclables and food waste

2025 Employee Environmental Engagement Performance

Through the collective efforts of all employees and the implementation of various energy and water conservation initiatives, the Company achieved strong environmental sustainability results in 2025:

1. Office Paper Reduction: Through the active promotion of everyday resource conservation measures, including double sided printing and the reuse of waste paper, the Company successfully reduced resource consumption at the source. Office paper consumption in 2025 decreased by **21.4%** compared with the previous year.

2. Total Water Consumption Management: Through optimization of the ROR wastewater recycling system and water conservation efforts by all employees, the Company reduced total water withdrawal by **11.2%** compared with the baseline year.

3. Total Energy Consumption Management: Through upgrades to smart sensor based lighting systems and improved equipment efficiency, the Company reduced total energy consumption by **34.8%** compared with the baseline year.

CHAPTER

08

Social Participation

Social Participation · Giving Back to Society

Following the principle of giving back to society, the Company invested more than TWD 26 million in healthcare, education, culture, and support for disadvantaged groups in 2025.

8.1 Social Participation — Giving Back to Society

Giving Back to Society · Three Areas of Participation and Annual Investment

Following the principle of giving back to society, the Company invested TWD 26.54 million in community cultural development, medical care, rural education, and public welfare initiatives in 2025.

15

Community Organizations Supported by ACX

Covering healthcare, culture and education, social welfare organizations, and support for disadvantaged groups

Total Social Participation Investment in 2025

26.541

TWD million

Three Areas of Participation

- **Culture & Education** — Culture and Arts Exchange, Sponsorship of Educational Foundations
- **Healthcare** — Sponsorship of Medical Institutions and Health Promotion Organizations
- **Social Welfare** — Support for Disadvantaged Groups and Social Welfare Organizations

01 Hsinchu City Association for the Welfare of Persons with Intellectual Disabilities

02 Building Love Association concert

03 Da Ai Television

04 IBS Bodhisattva Temple

05 Other — Other public good and social services activities

8.2 Stories of Community Impact · Cases 01 and 02

Stories of Impact · Hsinchu City Association for the Welfare of Persons with Intellectual Disabilities · Building Love Association Concert · 115 ESG S-3

As a company located in Hsinchu, ACX supports local public welfare and cultural activities. In 2025, ACX partnered with the Hsinchu City Association for the Welfare of Persons with Intellectual Disabilities and the Building Love Association concert, investing TWD 580,000 in local public service and community development. The cases are described below.

8.01

Daily Care Support for Persons with Disabilities

Support for People with Disabilities

Partner | Hsinchu City Association for the Welfare of Persons with Intellectual Disabilities

Financial Support · Material Donations to Stellar Learning Center

The association has long supported daily care and community inclusion for people with intellectual disabilities. In 2025, ACX supported the ongoing operation of its Stellar Learning Center, helping participants build independent living skills. During major festivals, employees also organized care activities and shared rice and daily necessities with disadvantaged local groups. A total of 81 people benefited from the Company’ s continuing support during the year.



8.02

Cultural Participation Support for People with Special Needs

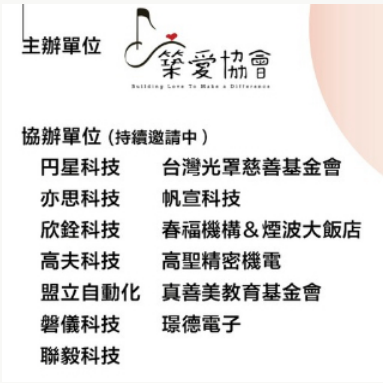
Inclusion through Music

Partner | Building Love Association Concert

Event Sponsorship · Cultural Inclusion

To strengthen local cultural vitality and promote inclusive arts, ACX continued to support the annual concert organized by the Building Love Association. Diverse performances encouraged community cultural development and dialogue between art and the public. ACX also mobilized employees and family members to participate, with 49 attendees joining the concert and helping create inclusive local cultural value.





8.3 Safeguarding Cultural Inclusion and Spiritual Heritage · IBS Bodhisattva Temple

Featured Partnership · Sustainable Stewardship of Culture & Spirit· 115 ESG S-4

ACX actively supports social inclusion and has long invested in cultural development in Taiwan. In 2025, the Company partnered with IBS Bodhisattva Temple, Da Ai Television, and other arts and media organizations and contributed TWD13 million through direct funding, performance space support, and public interest media communication to preserve cultural diversity and advance social education.

Partner | IBS Bodhisattva Temple · Arts and Culture Sponsorship · Spiritual Wellbeing

In 2025, ACX collaborated closely with IBS Bodhisattva Temple to support cultural development and social education in Taiwan. Four strategic actions promoted dialogue between art and architecture, cultural diversity, social education, and local care while encouraging public participation in arts and cultural experiences. Partners, schedules, venues, and outcomes are disclosed below to support transparency and build a sustainable cultural ecosystem with stakeholders.

Actions · A Bridge Between Art and Spiritual Wellbeing

Specific Actions

01 Promote Dialogue Between Art and Architecture

The Company supported the **Kazuhiro Katase Exhibition** and **Bloom a Flower for Yourself: Chiang Wen Yuan' s Meditative Daily Works**, creating spaces for reflection and aesthetic exploration. The exhibitions were held from February 22 to March 16, 2025 and September 6 to November 2, 2025 at Vimalakirti House and Manjushri Hall, respectively.

02 Promote Cultural Diversity

The Company sponsored **Five Countries, Ten Colors: Wu Chun Shan Photography Touring Exhibition and Japanese Ikebana Artist Yuji Ueno' s Buddhist Floral Offering** Exhibition to promote international cultural exchange. The exhibitions ran from December 6, 2025 to January 4, 2026 at Manjushri Hall.

03 Strengthen Social Education

The Company funded three lectures for the new book **Returning to the Himalayas of Life** to expand social impact. The events were held on June 28, July 27, and August 23, 2025 at Bodhisattva Temple, Half Acre Courtyard, and Eslite Songyan, respectively.

04 Advance Local Community Care

The Company sponsored traditional community activities including the **2025 Peaceful Laba Porridge** event, strengthening local neighborhood connections. Activities were held from December 27, 2025 to January 4, 2026 at Bodhisattva Temple.

Social Impact and Evaluation Value

Social Impact & Evaluation Value

Community Engagement *Community Engagement*	Activities at multiple venues, including Vimalakirti House in Zhubei, Manjushri Hall, and Eslite Bookstore, effectively reached stakeholders of different ages and from different areas.
Sustainable Cultural Impact *Sustainable Cultural Impact*	Provide exhibition platforms for artists and help Bodhisattva Temple maintain the scale of its annual cultural programming.
Financial Transparency and Governance *Transparency & Governance*	The Company regularly tracks public coverage and participation outcomes, including social media reports and onsite records, to ensure resources are directed effectively toward social inclusion.

8.4 Multicultural Development and Arts Communication Support

Stories of Impact · 115 ESG S-4

8.03

Support for Public Interest Media Content

Public-Interest Media Support

Partner | Da Ai Television

Public Interest Media Sponsorship

Da Ai Television has long produced high quality public welfare, humanities, and care related programming that shares positive influence and compassion with the public. ACX supports this mission and continued to provide resources in 2025 to help produce and promote high quality public interest programming, using the power of media to deepen social inclusion and care.



8.04

Other Social Contributions

Other Support

Boyo Social Welfare Foundation · Rural Education Support

Support after school tutoring and character education in rural Taiwan, helping students with fewer resources maintain stable learning and advancing educational equity

Taipei Tzu Chi Hospital · Medical Sponsorship

Provide funding for medical sponsorships, healthcare subsidies, and rural medical services to strengthen community health networks

Buddhist Tzu Chi Charity Foundation · Social Assistance and Relief

Support social welfare and humanitarian care programs, including emergency relief and assistance for disadvantaged families, strengthening the social safety net

Catholic Ren Ai Social Welfare Foundation · Disability Care

Support daytime care and diverse development programs for persons with disabilities, reducing the caregiving burden on disadvantaged families and helping older residents age in place.

APPENDIX

A

Appendix

Appendix · Standards & Disclosures

This appendix provides indexes for the GRI Standards, SASB Standards, and TCFD climate related financial disclosures to help stakeholders locate the corresponding disclosures in this report.

Sustainable Development Policy

Corporate Social Responsibility Policy

Policy Statement

Advanced Ceramic X integrates corporate social responsibility into daily operations, upholding integrity, respect for human rights, compliance with environmental and safety regulations, and contributing to a sustainable society.

one
Ensure information transparency, respect intellectual property rights, and uphold the principles of integrity and ethical business conduct

two
Strictly prohibit all forms of bribery, corruption, fraud, and other misconduct to promote good corporate governance

three
Respect human rights, prohibit child exploitation, and ensure humane treatment for all employees

four
Comply with environmental, occupational health, and safety regulations and international standards

five
Aim for zero accidents, zero pollution, and zero occupational diseases, while providing employees with a safe and healthy work environment

six
Fulfill social responsibility and contribute to a sustainable society

Third Party Certifications

ISO Certification



CERTIFICATE

dqs

This is to certify that

Advanced Ceramic X Corporation

No. 165, Hanyang Road, Hsinchu Industrial District
Hsinchu Hsien 30350
Taiwan

has implemented and maintains an **Environmental Management System**.

Scope:
The environmental activities and supporting processes associated with the design and manufacture of low-temperature cofired ceramic devices and modules.

Through an audit, documented in a report, it was verified that the management system fulfills the requirements of the following standard:

ISO 14001 : 2015

Certificate registration no.	50600512 UM15
Date of certification	2024-05-25
Valid until	2027-05-24

DQS IS A MEMBER OF IQNET

DQS Inc.

David Tellez
Managing Director

Accredited Body: DQS Inc., 1500 McConnor Parkway, Suite 400, Schaumburg, IL 60173 USA
Administrative Office: DQS Taiwan Inc., 8F, 23, Yuan Huan West Road, Feng Yuan Dist., Taichung City, Taiwan 420
The validity of the certification can only be verified by the QR-code.



CERTIFICATE

dqs

This is to certify that

Advanced Ceramic X Corporation

No. 165, Hanyang Road, Hsinchu Industrial District
Hsinchu Hsien 30350
Taiwan

has implemented and maintains an **Occupational Health and Safety Management System**.

Scope:
The occupational health and safety activities and supporting processes associated with the design and manufacture of low-temperature cofired ceramic devices and modules.

Through an audit, documented in a report, it was verified that the management system fulfills the requirements of the following standard:

ISO 45001 : 2018

Certificate registration no.	50600512 OHS18
Date of certification	2024-05-25
Valid until	2027-05-24

DQS IS A MEMBER OF IQNET

DQS Inc.

David Tellez
Managing Director

Accredited Body: DQS Inc., 1500 McConnor Parkway, Suite 400, Schaumburg, IL 60173 USA
Administrative Office: DQS Taiwan Inc., 8F, 23, Yuan Huan West Road, Feng Yuan Dist., Taichung City, Taiwan 420
The validity of the certification can only be verified by the QR-code.

A.1 GRI Standards Cross Reference Table

General Disclosures · Material Topics

GRI Norm	Disclosure Item	Page	Corresponding Section and Supplementary Notes
GRI 2: General Disclosures (2021)	2-1 Organization Details	P. 7	2.1 Company Profile
	2-2 Entities Included in the Organization' s Sustainability Reporting	P. 3	Editorial Principles
	2-3 Reporting Period, Frequency and Contact Point	P. 3	Editorial Principles
	2-4 Restatements of Information	P. 64	No such cases occurred in 2025
	2-5 External Assurance	P. 3	Editorial Principles
	2-6 Activities, Value Chain, and Other Business Relationships	P. 11	2.3.3 Supply Chain Relevance
	2-7 Employees	P. 38	5.1 Employment Overview
	2-8 Workers Who Are Not Employees	P. 38	5.1 Employment Overview
	2-9 Governance Structure and Composition	P. 24	4.2 Board of Directors
	2-10 Nomination and Selection of the Highest Governance Body	P. 26	4.4 Director Nomination and Conflict of Interest Recusal
	2-11 Chair of the Highest Governance Body	P. 26	4.4 Director Nomination and Conflict of Interest Recusal
	2-12 Role of the Highest Governance Body in Overseeing Impact Management	P. 36	4.11 Sustainability Governance Structure
	2-13 Responsibility of Managing Impacts	P. 36	4.11 Sustainability Governance Structure
	2-14 Role of the Highest Governance Body in Sustainability Reporting	P. 36	4.11 Sustainability Governance Structure
	2-15 Conflict of Interest	P. 26	4.4 Director Nomination and Conflict of Interest Recusal

A.1 GRI Standards Cross Reference Table (continued)

General Disclosures · Material Topics

GRI Standards	Disclosure Item	Page	Corresponding Section and Supplementary Notes
GRI 2: General Disclosures (2021)	2-16 Communication of Critical Concerns	P. 25	4.3 Functional Committees
	2-17 Collective Knowledge of the Highest Governance Body	P. 27	4.5 Director Continuing Education on Sustainability
	2-18 Performance Evaluation of the Highest Governance Body	–	Please refer to the Company’ s 2025 year Annual Report p. 10
	2-19 Compensation Policy	–	Please refer to the Company’ s 2025 Annual Report p. 7-9
	2-20 Process for Determining Remuneration	–	Please refer to the Company’ s 2025 Annual Report p. 7-9
	2-21 Annual Total Compensation Ratio	–	The Highest Annual Total Compensation is Confidential Company Information
	2-22 Statement on Sustainable Development Strategy	P. 5	1 Chairperson’ s Message
	2-23 Policy Commitment	P. 30、44	4.7.2 Business Integrity and Ethical Conduct, 5.7 Human Rights Protection and Due Diligence
	2-24 Embedding Policy Commitments	P. 30、44	4.7.2 Business Integrity and Ethical Conduct, 5.6 Human Rights Protection and Due Diligence
	2-25 Process to Remediate Negative Impacts	P. 15	3.1 Stakeholder Identification and Engagement
	2-26 Mechanisms for Seeking Advice and Raising Concerns	P. 16	3.2 Stakeholder Concerns and Communication Channels
	2-27 Regulatory Compliance	P. 31	4.8 Risk Management and Compliance
	2-28 Memberships of Associations	P. 13	2.5 Awards and Association Participation
	2-29 Approach to Stakeholder Engagement	P. 15	3.1 Stakeholder Identification and Engagement
	2-30 Collective Bargaining Agreements	P. 43	5.5 Employee Relations and Grievances

A.1 GRI Standards Cross Reference Table (continued)

General Disclosures · Material Topics

GRI Standards	Disclosure Item	Page	Corresponding Section and Supplementary Notes
Material Theme			
GRI 3: Material Topics (2021)	3-1 Process for Determining Material Topics	P. 18	3.3 Material Topic Identification and Materiality Matrix
	3-2 Material Topic Summary	P. 18	3.3 Material Topic Identification and Materiality Matrix
Corporate Governance			
GRI 3: Material Topics (2021)	GRI 3-3: Material Theme Management	P. 22	4.1.1 Corporate Governance Material Topic Summary
Related Governance Topics are Covered under GRI 2.			
Anticorruption			
GRI 3: Material Topics (2021)	GRI 3-3: Material Theme Management	P. 29	4.7.1 Anticorruption Material Topic Summary
GRI 205: Anticorruption (2016)	205-1 Operations Assessed for Corruption Risks	P. 30	4.7.2 Business Integrity and Ethical Conduct
	205-2 Communication and Training on Anticorruption Policies and Procedures	P. 30	4.7.2 Business Integrity and Ethical Conduct
	205-3 Confirmed Incidents of Corruption and Actions Taken	P. 30	4.7.2 Business Integrity and Ethical Conduct
Emissions			
GRI 3: Material Topics(2021)	GRI 3-3: Management of Material Topics	P. 60	7.4.1 Emissions Material Topic Summary
GRI 305: Emissions (2016)	305-1 Direct (Scope 1) GHG Emissions	P. 61	7.4.2 Greenhouse Gas Emissions Management
	305-2 Energy Indirect (Scope 2) GHG Emissions	P. 61	7.4.2 Greenhouse Gas Emissions Management

A.1 GRI Standards Cross Reference Table (continued)

General Disclosures · Material Topics

GRI Standards	Disclosure Item	Page	Corresponding Section and Supplementary Notes
GRI 305: Emissions (2016)	305-3 Other Indirect(Scope 3) GHG Emissions	P. 61	7.4.2 Greenhouse Gas Emissions Management
	305-4 GHG Emissions Intensity	P. 61	7.4.2 Greenhouse Gas Emissions Management
	305-5 Reduction of GHG Emissions	P. 61	7.4.2 Greenhouse Gas Emissions Management
	305-6 Emissions of Ozone Depleting Substances (ODS)	–	Not applicable
	305-7 Nitrogen Oxide(NOx), Sulfur Oxide(SOx), and Other Significant Air Emissions	P. 65	7.8 Air Pollution and Noise Control
Occupational Health and Safety			
GRI 3: Material Topics (2021)	GRI 3-3: Management of Material Topics	P. 47	5.9.1 Occupational Health and Safety Material Topic Summary
GRI 403: Occupational Health and Safety (2018)	403-1 Occupational Health and Safety Management System	P. 48	5.9.2Occupational Health and Safety
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	P. 49	5.10 Emergency Response and Occupational Accident Management
	403-3 Occupational Health Services	P. 45	5.7 Employee Health Care
	403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety	P. 48	5.9 2 Occupational Health and Safety
	403-5 Worker Training on Occupational Health and Safety	P. 49	5.10 Emergency Response Injury Management
	403-6 Promotion of Worker Health	P. 46	5.8 Employee Wellbeing
	403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	P. 48	5.9.2 Occupational Health and Safety
	403-8 Workers Covered by an Occupational Health and Safety Management System	P. 48	5.9.2 Occupational Health and Safety

A.1 GRI Standards Cross Reference Table (Continued)

General Disclosures · Material Topics

GRI Standards	Disclosure Item	Page	Corresponding Section and Supplementary Notes
GRI 403: Occupational Health and Safety (2018)	403-9 Occupational Injuries	P. 48	5.9.2 Occupational Health and Safety
	403-10 Occupational Diseases	P. 48	5.9.2 Occupational Health and Safety
Supplier Environmental & Social Assessment			
GRI 3: Material Topics (2021)	GRI 3-3: Management of Material Topics	P. 52	6.2.1 List of Material Topics for Supplier Environmental and Social Assessment
GRI 308: Supplier Environmental Assessment (2016)	308-1 New Suppliers Screened Using Environmental Criteria	P. 53	6.2.2 Supplier Management
	308-2 Negative Environmental Impacts in the Supply Chain and Actions Taken	P. 53	6.2.2 Supplier Management
GRI 414: Supplier Social Assessment (2016)	414-1 New Suppliers Screened Using Social Criteria	P. 53	6.2.2 Supplier Management
	414-2 Negative Social Impacts in the Supply Chain and Actions Taken	P. 53	6.2.2 Supplier Management

A.2 SASB Standards Cross Reference Table

Hardware Industry

Topics	Disclosure Item	SASB Code	Page / Notes
Product Security	Description of the Approach to Identifying and Addressing Information Security Risks in Products	TC-HW-230a.1	No Relevant Incidents
Employee Diversity & Inclusion	Gender and Racial/Ethnic Composition of Management, Technical Staff, and Other Employees	TC-HW-330a.1	P. 38
Product Lifecycle Management	Percentage of Revenue from Products Covered by IEC 62474 Material Declarations	TC-HW-410a.1	100%
Product Lifecycle Management	Percentage of Revenue from Products Meeting EPEAT or Equivalent Standards	TC-HW-410a.2	ACX Products are High Frequency Ceramic Devices and Are Not Applicable to EPEAT
Product Lifecycle Management	Percentage of Revenue from Products Meeting Energy Star Standards	TC-HW-410a.3	Not Applicable
Product Lifecycle Management	Weight and Recycling Rate of End of Life Products and Electronic Waste	TC-HW-410a.4	P. 63、82
Supply Chain Management	Percentage of Tier 1 Suppliers Verified Under RBA VAP or Equivalent Standards	TC-HW-430a.1	P. 53
Supply Chain Management	Percentage of Tier 1 Suppliers Noncompliant with RBA VAP and their Improvement Rate	TC-HW-430a.2	P. 53
Materials Sourcing	Description of the Risk Management Approach for the Use of Critical Materials	TC-HW-440a.1	No Critical Materials Used

A.3 TCFD Climate-related Financial Disclosures Index

Task Force on Climate-related Financial Disclosures

Thematic Area	Disclosure Item	Page
Governance	Board Oversight of Climate Related Risks and Opportunities	P. 36、55
Governance	Management' s Role in Assessing and Managing Climate Related Risks and Opportunities	P. 36、55
Strategy	Short, Medium, and Long Term Climate Related Risks and Opportunities	P. 55-57
Strategy	Impact of Climate Related Risks and Opportunities on the Organization' s Business, Strategy, and Financial Planning	P. 55-57
Strategy	Resilience of the Organization' s Strategy, Taking into Consideration Different Climate Related Scenarios (including a 2°C or Lower Scenario)	P. 57
Risk Management	Organization' s Processes for Identifying and Assessing Climate Related Risks	P. 31、55-57
Risk Management	Organization' s Processes for Managing Climate Related Risks	P. 31、55-57
Risk Management	Processes for Identifying, Assessing, and Managing Climate Related Risks are Integrated into the Organization' s Overall Risk Management	P. 31
Metrics & Targets	Metrics Used by the Organization to Assess Climate Related Risks and Opportunities in Line with Its Strategy and Risk Management Process	P. 57
Metrics & Targets	Scope 1, Scope 2, and Scope 3 (if appropriate) Greenhouse Gas Emissions and the Related Risks	P. 61
Metrics & Targets	Targets Used by the Organization to Manage Climate Related Risks and Opportunities and Performance Against Targets	P. 59

A.4 Sustainability Disclosure Indicators (Communications Network Industry)

SASB Sustainability Disclosure · Communications Network Industry · 115 ESG G-33

Basis | Eight sustainability indicators are disclosed for the communications network industry under Appendix 2 of the Regulations Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies and are aligned with the 2026 ESG Evaluation G-33 bonus criterion referencing SASB industry metrics.
Applicable Frameworks | SASB Telecommunications | Appendix 2 of the TPEx Sustainability Reporting Regulations for the Communications Network Industry | 2026 ESG G-33 Bonus Criterion

Eight Sustainability Disclosure Indicators for the Communications Network Industry

No.	Indicators	Type	Annual Disclosure Status	Unit	Notes
1	Total Energy Consumption, Percentage of Purchased Electricity, and Renewable Energy Usage Rate	Quantitative	Electricity consumption: 63,126.72 GJ; 100% Purchased Electricity; No renewable energy used	GJ · %	
2	Total Water Withdrawal and Total Water Consumption	Quantitative	Total Water Withdrawal 53,268 m³; Water Consumption 27,381 m³	m³	
3	Weight of Hazardous Waste Generated and Percentage Recycled	Quantitative	Hazardous Waste Generated 21.86 metric tons; Recycling Rate: 100%	metric tons / %	
4	Occupational Accident Categories, Number of Cases, and Rates	Quantitative	During the year, one occupational accident involving a falling object occurred at the facility, resulting in one injured employee. Both the Disabling Injury Frequency Rate (FR) and Severity Rate (SR) were 1.88	rate · quantity	
5	Product Life Cycle Management: Weight of Discarded Products and Electronic Waste and Percentage Recycled	Quantitative	Discarded Products and Electronic Waste: 4.52 metric tons; Reuse Rate:100%	metric tons / %	
6	Risk Management Related to the Use of Critical Materials	Qualitative	The Company does not use critical materials as defined by the National Research Council	—	
7	Total Monetary Losses Resulting from Legal Proceedings Related to Anti Competitive Conduct	Quantitative	No relevant incidents (TWD 0)	Reporting currency	
8	Production Volume of Major Products by Product Category	Quantitative	High Frequency Integrated Components and Modules: 1,536 million units	By product type	

A.5 Climate Related Information for TWSE and TPEx Listed Companies

Task Force on Climate-related Financial Disclosures

Basis | Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies · Climate Related Information for TPEx Listed Companies

Annual Disclosure Status	Page
1. Board and Management Oversight and Governance of Climate Related Risks and Opportunities	P.55
2. Impacts of Identified Climate Related Risks and Opportunities on the Company' s Business, Strategy, and Financial Performance over the Short, Medium, and Long Term	P. 56-57
3. Financial Impacts of Extreme Climate Events and Transition Actions	P. 57
4. Integration of Climate Risk Management into Overall Risk Management	P. 55
5. Climate Resilience Scenario Analysis and Key Financial Impacts	Not Applicable
6. Climate Risk Transition Plans, Metrics, and Targets	Not Applicable
7. Internal Carbon Pricing Basis	Not Applicable
8. Climate Related Targets, Progress, Carbon Offsets, and Renewable Energy Certificates (RECs)	•For climate related targets, please refer to P.59 •The Company does not use carbon offsets or RECs.
9. GHG Inventory and Assurance Status, Reduction Targets, Strategies, and Specific Action Plans (see Sections 1-1 and 1-2).	See next page for details

A.5 Climate Related Information for TWSE and TPEx Listed Companies (Continued)

Task Force on Climate-related Financial Disclosures

GHG Emissions (Metric Tons CO_2e), Emissions Intensity (Metric Tons CO_2e per TWD 1 Million), and Data Coverage for the Past Two Years

Year	Category	Total (metric tons CO_2e)	Intensity (Metric Tons per TWD Million Revenue)	External Assurance	Data Coverage
2025	Scope 1	40.58	0.02846	—	ACX has no subsidiaries, and the scope of the inventory covers all company sites.
	Scope 2	8,662.29	6.07454	—	
	Total	8,702.87	6.10300	—	
2024	Scope 1	45.22	0.02676	—	
	Scope 2	13,009.49	7.69882	—	
	Total	13,054.71	7.72558	—	

Note: Scope 1 includes process fugitive emissions and direct fuel combustion. Scope 2 covers purchased electricity using the location based method. The 2022 baseline year marks the starting point for ACX 's emissions disclosure.

Reduction Targets, Strategies, and Actions | See Section 7.4 Greenhouse Gas Emissions Management

2027 Short Term

Reduce electricity, CO_2 emissions, and water use per unit of revenue by 1%

Baseline Year 2022

2030 Medium Term

Reduce total Scope 1 and Scope 2 emissions by 10% compared with 2022

Complete the Scope 3 GHG Inventory

2050 Long Term

Scope 1 and Scope 2 Net Zero Emissions

100% Renewable Energy Use