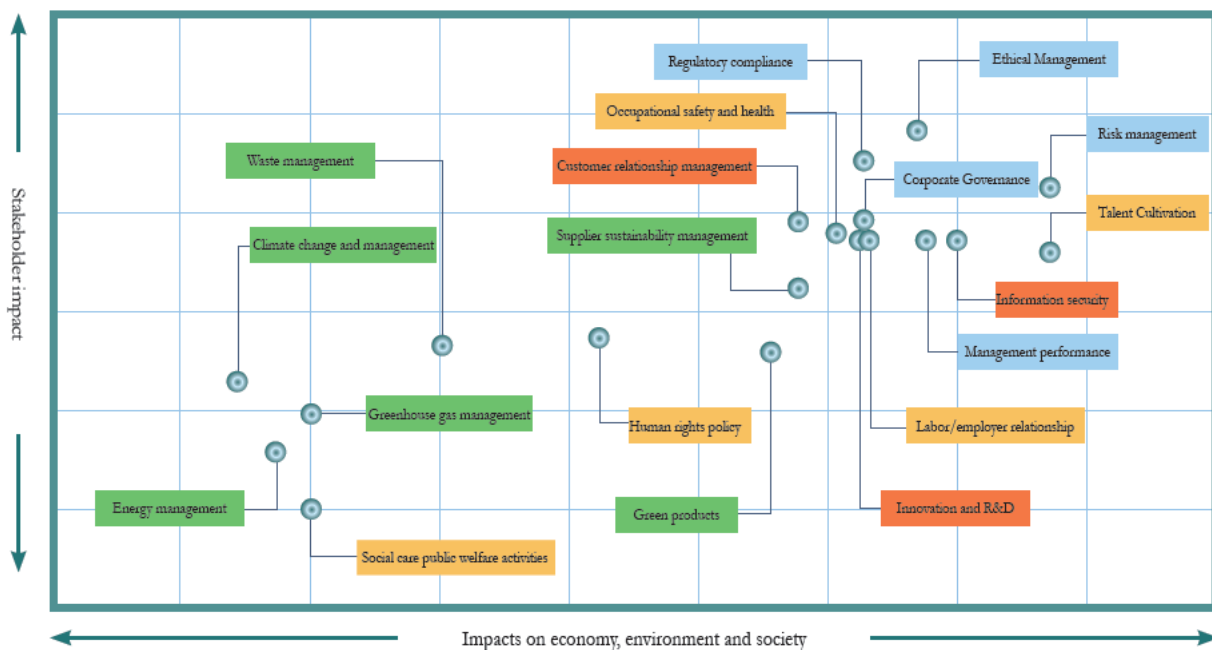


Sustainability Material Topics

1. Identification of Material Topics

In order to understand stakeholders' interests on the Company's corporate governance, environmental, customer and product, and social aspects of considerations, the Company's Corporate Governance and Sustainability Committee conducts comprehensive evaluations and discussions of impacts and concerns through internal policy, shareholder meetings, implementation performance of each department, trends of sustainable development and internal review. Every two years, survey questionnaires are distributed to investigate and analyze the extent of impacts on stakeholder concerns and sustainability, hoping to fully disclose all information on all aspects, to meet stakeholders' expectations. In 2023, the Company conducted a survey to analyze and identify material issues of concerns to stakeholders, which are illustrated by the following diagrams.

Results of materiality assessment



Remarks: The blue background is the governance aspect, the green background is the environmental aspect, the red background is the product aspect, and the yellow background is the social aspect.

Aspect	2023 material topics
Corporate governance	Risk management
	Ethical Management
	Regulatory compliance
	Management performance
	Corporate Governance
Customer and product	Information security
	Innovation and R&D
Environmental	Supplier sustainability management
	Greenhouse gas management
Social	Talent Cultivation
	Supplier sustainability management

2. Material topics order list

Order	2022 material topics	2023 material topics	Comparison
1	Customer relationship management	Risk management	Added
2	Supplier management	Ethical Management	Added
3	Regulatory compliance	Talent Cultivation	↑ 1
4	Talent Cultivation	Information security	Added
5	Economic performance	Regulatory compliance	↓ 2
6	Occupational safety and health	Economic performance	↓ 1
7	Innovation and R&D	Corporate Governance	Added
8	Greenhouse gas management	Innovation and R&D	Added
9		Supplier sustainability management	Note 1
10		Greenhouse gas management	Note 2

Note 1: Supplier management, a material topic in 2022, was renamed supplier sustainability management in 2023.

Note 2: The material topics in 2023 were arranged in order, and two more dimensions of supplier sustainability management and greenhouse gas management were added to improve the assessment.

3. Description of boundaries of material topics

Aspect	Material Topics	Management Approach Disclosure Chapter	Within the boundary	Outside of the boundary				
			AblereX	Government agencies	Customers	Suppliers or contractors	Shareholders or investors	Banks
Corporate Governance	Risk management	3.2 Ethical Management	●	●	●	●	●	●
	Ethical Management	3.2 Ethical Management	●	●	●	●	●	●
	Regulatory compliance	3.2 Ethical Management	●	●	●	●	●	●
	Economic performance	3.4 Management Performance	●	●		●	●	●
	Corporate Governance	3.1 Corporate Governance	●	●	●		●	●
Customer and product	Information security	3.3 Information security	●	●	●	●	●	●
	Innovation and R&D	4.1 Sustainable Product	●	●	●		●	●
Environmental	Supplier sustainability management	4.2 Supply Chain Management	●	●	●	●	●	●
	Greenhouse gas management	5.1 Environmental Report	●	●				
Social	Talent Cultivation	6.2 Talent Cultivation	●	●	●		●	
	Supplier sustainability management	4.2 Supply Chain Management	●	●	●	●	●	●