

Identification of Stakeholders and Material Topics

As a corporate citizen, Ablerox respects social ethics and values sustainable development. In addition, the company also cares about the rights and benefits of stakeholders while taking up the social responsibilities required to be borne by corporate entities. During the seeking of sustainable operations and stable profits, the company also improves on the aspects of Environmental, Social, Governance (ESG) by management. In addition, the company also analyzes and summarizes the material topics that concern stakeholders in order to provide active response and to continuously improve in all aspects of the business operations.

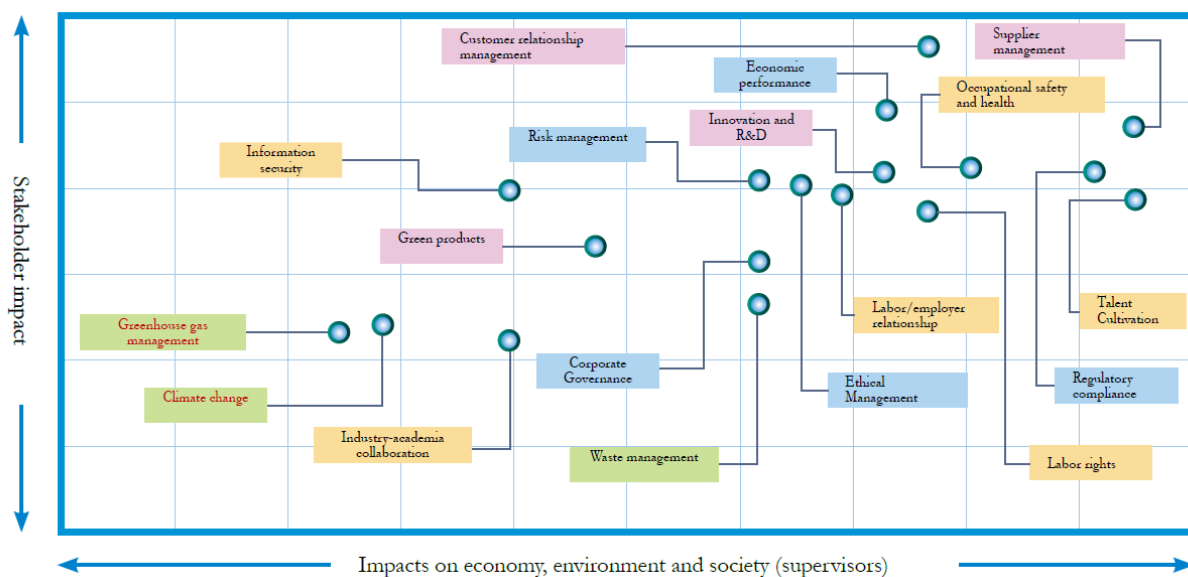
The corporate governance and sustainable development committee of Ablerox upholds the principle of AA1000 Stakeholder Engagement Standards (AA1000 SES) along with the international trends and viewpoints, including the ESG development, in identifying that the main stakeholders of the company include employees, government agencies, suppliers/contractors, shareholders/investors and banks who also have been identified in the past.

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 2022, 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. Black letters indicate positive impacts, and red letters indicate negative impacts.

Aspect	2022 material topics
Corporate governance	Regulatory compliance
	Management performance
Customer and product	Customer relationship management
	Supplier management
	Innovation and R&D
Environmental	Greenhouse gas management
Social	Talent Cultivation
	Occupational safety and health

2. 【Material topics order list】

Order	2021 material topics	2022 material topics	Comparison
1	Corporate Governance	Customer relationship management	↑3
2	Management performance	Supplier management	↑6
3	Regulatory compliance	Regulatory compliance	-
4	Customer relationship management	Talent Cultivation	Added
5	Labor/employer relationship	Economic performance	↓3
6	Sustainable Environment	Occupational safety and health	↑3
7	Green products	Innovation and R&D	-
8	Supplier management	Greenhouse gas management	↓2
9	Occupational safety and health		

Note: sustainable environment in 2021 was renamed as greenhouse gas management in 2022, and green product was renamed as innovation and R&D.

3. 【Description of boundaries of material topics】

Aspect	Material Topics	Chapter of management approach disclosure	Within the boundary	Outside of the boundary				
			Ablerec	Government agencies	Customers	Suppliers or contractors	Shareholders or investors	Banks
Corporate Governance	Regulatory compliance	3.2 Ethical Management	●	●	●	●	●	●
	Economic performance	3.3 Management Performance	●				●	●
Customer and product	Customer relationship management	4.3 Marketing and Service	●	●	●		●	●
	Supplier management	4.2 Supply Chain Management	●	●	●	●	●	
	Innovation and R&D	4.1 Sustainable Product	●		●		●	●
Environmental	Greenhouse gas management	5.1 Environmental Report	●	●			●	●
Social	Talent Cultivation	6.2 Talent Cultivation	●	●	●		●	
	Occupational safety and health	6.3 Healthy and Safe Occupational Environment	●	●	●	●	●	