Ablerex
Experts in Power Conversion

2025 Environmental Social Governance Report

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About the Report

Since its establishment, Ablerex Electronics Co., Ltd. (hereinafter referred to as "Ablerex") has persistently valued corporate sustainable development as a long-term commitment and obligation of the company. To keep its stakeholders, including employees, suppliers/contractors, shareholders/investors, banks, customers, and government agencies, informed of its sustainability efforts and achievements, Ablerex has voluntarily published the annual Ablerex Corporate Social Responsibility Report since 2015. The report is available in the official website under the section of corporate governance for all stakeholders to refer to (Report URL: http://www.ablerex.com.tw/ch/csr_3_7.php).

In order to continuously improve the disclosure quality of the report and keep up with the global trends, Ablerex has compiled this Report according to the principles of the GRI Standards issued by the Global Reporting Initiative (GRI) for sustainability reports. It is hoped that in a report prepared based on the guidance of GRI Standards, the information disclosed is appropriate and can meet the expectations of stakeholders and fully demonstrate Ablerex's actions and performance in sustainable development.

Scope Boundaries in the Report

Disclosure Type	Scope of coverage
Period	This report primarily covers the Company's business activities from January 1 to December 31, 2025. Some of the management performance covers data before 2025.
Boundary of Scope	The boundary of the report covers the following seven locations of Ablerex Electronics Co., Ltd. in Taiwan (excluding overseas companies): Taipei Headquarters, Hsinchu Office, Taichung Office, Tainan Office, Kaohsiung R&D Center, Pingtung Plant 2 and Pingtung Plant 1
Financial data	The chapter on management performance is consistent with the consolidated financial statement data disclosed by Ablerex; the chapter on sustainable environment and the appendix adopts the financial data based on the parent company only financial statement data disclosed by Ablerex.
Data of Environment, Safety and Health	Same as the scope boundary of the above
Data of employees	Same as the scope boundary of the above
Performance of public welfare activities	Same as the scope boundary of the above
Restatements of information	There was no significant change in the Company's organizational structure or reporting scope during the year. If there is a change in some of the data from the previous year, the difference and restatement is explained at such changes.

Report Preparation Guidelines and Verification

The report is prepared in accordance with the GRI Universal Standards 2021 issued by the Global Reporting Initiative (GRI), and complies with the requirements of the "Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies" and adopts the framework of the Task Force on Climate-related Financial Disclosures (TCFD) and the Sustainability Accounting Standards Board (SASB) Standards, as well as the Sustainability Disclosure Indicatorin the category of Other electronics Companies. The appendix of the report also provides the content index of the GRI, SASB Standards, Sustainability Disclosure Indicatorfor Other electronics Companies, and the Index for Climate Related Information of TPEx-listed Companies, for stakeholders' reference. This report has been verified by Ares International Certification Co., Ltd., and it had been compliance with the Type 1 of application of the AA1000 Accountability Principles (2018) as a medium level of assurance.The assurance statement is attached to the appendix of the report.

In addition, the content of 3. Management Performance Data of Chapter Three of this Report refers to the financial annual report information certified by PricewaterhouseCoopers Taiwan (PwC Taiwan). For details, please refer to Chapter Three of this report or the company's annual report.

Issuance of Report

2025 ESG report: Issued in August 2026

Report Period: 1 year

The previous edition 2024 ESG report: Issued in August 2025

To cope with the trend of environmental protection and eco-friendliness, the company promotes paperless operations. Accordingly, this report is an electronic version and is published on the company's website.

Shall you have any suggestions or questions on this report, please feel free to contact us.

Contact: Ablerex Electronics Co., Ltd.
Contact Person: Damon Chao, Special Assistant to the Chairman

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Message from our Chairman

As we entered 2025, global political, economic, and environmental conditions continued to change rapidly. The scope of the challenges facing businesses has moved beyond traditional financial considerations and is gradually expanding to encompass multiple dimensions, including supply chain resilience, sustainability governance, climate risks, and competition for resources. During the year, developments ranged from the restructuring of global supply chains triggered by international tariff wars, to geopolitical rivalry over rare earth elements and critical raw materials, and then to a new round of climate action requirements driven by COP30. Industries worldwide have entered a new era in which "resilience, transformation, and sustainability" must be pursued simultaneously. In response to these trends, Ablerex Electronics Co., Ltd. fully recognizes that sustainable development is not merely part of its corporate image, but a core mission critical to the Company's long-term competitiveness and continued viability.

With COP30 setting more stringent global climate targets and redefining the level of ambition for international decarbonization, countries around the world have accelerated their policy adjustments. Carbon tariffs, the Carbon Border Adjustment Mechanism (CBAM), carbon fees, and renewable energy quota systems have all entered a more active phase of implementation. These policies directly affect supply chain costs, product competitiveness, and barriers to market entry. As an important member of the global electronics supply chain, the Company understands that remaining competitive under these new market rules requires early preparation, proactive measures, and more transparent and concrete ESG actions to meet the expectations of customers, investors, and stakeholders worldwide.

Against this backdrop, the Company continues to strengthen and transform its sustainability management system, with "Resilient Governance, Green Manufacturing, and Collective Well-being" at its core. First, from a governance perspective, we have enhanced the Board's effectiveness and sustainability expertise. The Company regularly identifies and oversees key issues relating to climate change, geopolitics, resource supplies, and cybersecurity threats. We are also enhancing management's capacity to respond to sustainability risks and improving the quality of its decision-making. Through a sound corporate governance framework and transparent information disclosure, the Company is steadily building a more robust and accountable foundation for governance.

From an environmental perspective, climate change and competition for resources are already having a tangible impact on operations across the electronics industry. These impacts include uncertainty surrounding the supply of rare earth materials, volatility in energy prices, and increasingly stringent decarbonization requirements. The Company has progressively strengthened its greenhouse gas inventory capabilities. This includes comprehensive organizational greenhouse gas inventories conducted in accordance with ISO 14064-1 and product carbon footprint assessments conducted in accordance with ISO 14067, both of which are subject to verification. This work provides the foundation for future efforts to set science-based targets through the Science Based Targets initiative (SBTi). The Company is also reducing energy consumption through energy efficiency improvements, process optimization, and equipment replacement. At the same time, we are actively evaluating the adoption of renewable energy and planning medium- and long-term procurement strategies to address future carbon taxes and supply chain decarbonization obligations. To address issues relating to rare earth supplies, the Company is diversifying its supply chain and strengthening procurement traceability. These measures reduce the risk of disruptions to critical material supplies and ensure that external changes do not undermine product competitiveness.

The Company also continues to put circular economy principles into practice by improving production efficiency, reducing waste, and recovering and reusing materials, thereby reducing its environmental impact. These actions not only put environmental protection into practice but also build the Company's core competitiveness in navigating the global green transition.

From a social perspective, Ablerex Electronics understands that talent is the foundation of its business. We are therefore committed to creating a healthy, safe, supportive, and inclusive workplace. By strengthening occupational safety, developing talent, and supporting employee well-being and career development, the Company continues to improve employee satisfaction and organizational cohesion. We are also actively working to deepen community engagement so that the Company and local communities can grow together. In addition, we continue to implement our human rights policy to ensure that all employees work in an environment of respect and fairness. We also extend human rights principles to supply chain management and require our business partners to assume their share of social responsibility.

Looking ahead, international sustainability trends will become more diverse and will be accompanied by increasingly stringent requirements. ESG is no longer a choice for businesses. It has become a new competitive standard shaped jointly by markets, policy, and capital. The challenges ahead range from the global pathway to net zero emphasized at COP30, to a new wave of requirements to decarbonize technology industry supply chains, and to the impacts of changes in international tariffs and resource politics. Companies that fail to plan ahead risk being pushed out of the market.

Ablerex Electronics will continue to uphold its commitment to "Sustainability Drives Long-Term Value." Through the three strategies of sound governance, green transformation, and shared prosperity, the Company will continue its progress toward a more resilient future. We firmly believe that even as global conditions continue to change, sustainability action remains the Company's most steadfast source of strength. It is a vital foundation for building customer trust, enhancing competitiveness, and creating long-term value.

Going forward, we will maintain transparent dialogue with stakeholders, respond proactively to market and policy changes, demonstrate corporate responsibility through action, and work alongside the global community toward a safer, more resilient, and more sustainable future.

Let's cheer each other on Chairman

Sustainable Performance

Corporate governance performance

Company's performance in corporate governance evaluation over the years

Year	Session	Grade
2014	1st	6%~20%
2015	2nd	Top 5%
2016	3rd	Top 5%
2017	4th	Top 5%
2018	5th	Top 5%
2019	6th	6%~20%
2020	7th	Top 5%
2021	8th	6%~20%
2022	9th	6%~20%
2023	10th	6%~20%
2024	11th	6%~20%
2025	12th	6%~20%

Business performance return to shareholders

<Dividend distribution for the last five years. The Company mainly pays dividends in cash>

Dividends policy Unit: NT$

Year	Cash dividend	Total
2022	2.00	2.00
2023	2.00	2.00
2024	2.00	2.00
2025	2.00	2.00
2026	3.25	3.25

Green product development

In its early years in business, Ablerex focused on the on-site application of uninterruptible power supply (UPS) and other power conversion equipment. After years of experience with uses and on-site services, the Company began to introduce the in-house design and manufacturing of power and electronic products in 2000. In addition to the UPS systems, the product lineup includes active power filters (APF), battery management system (BMS) and smart power distribution units (PDU).

In response to the development of the green energy industry, the Company launched its first grid-connected photovoltaic inverter (PV Inverter) product series in 2009. In 2015, the Company announced its first smart photovoltaic cloud management platform which can help domestic small and medium-sized system integrators and users manage their projects and operation and maintenance jobs and even automate software upgrades and parameter adjustment, which can greatly reduce labor costs and improve return on investment.

In order to facilitate the development of the domestic photovoltaic industry, the Bureau of Standards, Metrology and Inspection of the Ministry of Economic Affairs issued the updated grid-connection regulations for photovoltaic converters CNS 15382:2017 in 2018, so that converters are no longer just a simple power generation device, but has become a smart converter. It can help stabilize the power grid and improve the penetration rate of new energy, and the Company fully promotes the certification for localization. Ablerex took the initiative in applying for Voluntary Product Certification (VPC), and became the first photovoltaic inverter supplier to be awarded a VPC.

In order to cooperate with national policies, Ablerex has actively developed large-scale energy storage systems in recent years. The Company's 1MW energy storage system in the Pingtung plant became the first in the country to pass the safety assessment and on-site testing conducted by the Metal Industries R&D Center, a third-party verification body, for energy system project sites. The Company has established a 3MV energy storage system in Pingtung Industrial Park that is integrated into the power trading platform for dynamic regulation supporting services to contribute to the stability of grids in Taiwan.

- Photovoltaic inverter (PV inverter) -- Energy conservation benefits of the three-phase grid-connected PV inverter

  The PV inverters manufactured by the Company conform to the best specifications for solar panels currently in the market. They adopt smart maximum power tracking technology and incorporate the I-V curve scanning technology to detect project site conditions in real time, so that the reasons for low power production efficiency can be screened out to generate higher power production efficiency.

- Uninterruptible power supply (UPS) -- Three-phase UPS KRONOS 40kVA

  Adopt the multi-level architecture which has better power factor improvement function over the traditional two-level architecture. Product efficiency is improved, saving overall power.

- UPS -- On-line UPS ARES Plus 1-3k RT Series

The 3rd-generation machine is 1-2% more efficient than the 2nd-generation product, and the 3rd-generation product can meet the Energy Star V2.0 performance standard. The products can be used in communication/telecom/data equipment rooms, etc., which shall not be powered off, or in load equipment applications that require higher power quality in the power supply system.

- Energy Storage System (ESS) -- ESS500KW

Conduct scheduling according to the time-of-use price, so it can release electricity at the peak time to reduce the contracted capacity of the users, and then fully recharge the battery at night. Products can be used in energy storage solutions incorporating a bidirectional power conversion system, battery, and system controller and cloud energy management system, and can conduct real-virtual power coordination according to grid scheduling.

Social care public welfare activities

- Social Care
- Cultural and arts activities
- Industry-academia collaboration

For details, please refer to Chapter Six on employee care and social participation.


Gold Partner
CERTIFICATE
For Sustainability Certified Supplier

Gold Level Certified Supplier

盈正豫順電子股份有限公司

The Gold Level Certified Supplier status confirms that the above-mentioned company is presented in recognition of achieving

Gold Level Status in accordance with the Chunghwa Telecom Supply Chain Sustainability Qualifications.

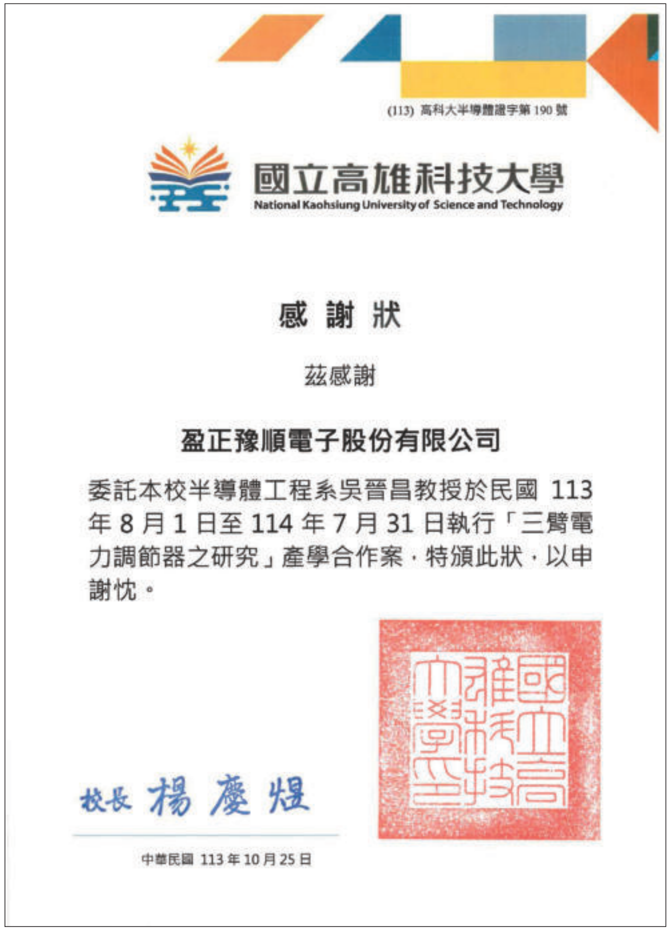
Through demonstrated results, this supplier has exhibited excellent performance in sustainability. The supplier has maintained a Gold Level of performance from (2024/01) to (2026/12).

Chairman of
Sustainable Alliance for Low-carbon Economy

中華電信 Chunghwa Telecom
有效日期:2026/12 證書編號:No. SALcE-002412-2312009

永續低碳聯盟
2nd Party Audit by SGS

Chunghwa Telecom Sustainability Gold Award


(113) 高科大半導體證字第 190 號

國立高雄科技大學
National Kaohsiung University of Science and Technology

感 謝 狀

茲感謝

盈正豫順電子股份有限公司

委託本校半導體工程系吳晉昌教授於民國 113 年 8 月 1 日至 114 年 7 月 31 日執行「三臂電力調節器之研究」產學合作案，特頒此狀，以申謝忱。

校長 楊慶煜

中華民國 113 年 10 月 25 日

Certificate of appreciation from National Kaohsiung University of Science and Technology

Respond to UN Sustainable Development Goals

2025 promotion performance and response to the UN SDGs

Item	Aspect	2025 Performance Highlights	Corresponding SDGs
1	Corporate Governance and Ethical Management	• Starting in 2015, the Corporate Social Responsibility Report has been voluntarily disclosed every year; it has been renamed the ESG report since 2021. • In 2025, in the 12th Corporate Governance Evaluation for TPEx-listed Companies, the Company was ranked among the top 6-20%, and top 11-20% for industries with market value under NT$5 billion. • The Company has set up an investor contact platform, stakeholder contact information, and customer service webpages on its website. There were no grievances filed in 2025.	12, 16
2	Sustainable Product and Customer Management	• Held 78 valid patents as of 2025. • Passed the 2MW energy storage system verification for the "Energy Storage System" by Metal Industries R&D Center in 2023. The Company has established a 3MV energy storage system in Pingtung Industrial Park that is integrated into the power trading platform for dynamic regulation supporting services to contribute to the stability of grids in Taiwan. • Awarded the Gold Class of the Sustainability Rating Certificate as an excellent supplier in the Sustainability and Low-Carbon Alliance by Chunghwa Telecom and SGS in 2023, which is valid until December 2026.	9, 7
3	Sustainable Environment	• Based on the characteristics of the industry, Ablerex has obtained the ISO 14001 Environmental management system certification to reinforce the operations management of the environment, safety and health in factory areas, and taken actions to respond to environmental impact. In 2025, there were no fines or penalties for violations of environmental laws and/or regulations. • The Corporate Governance and Sustainability Committee holds meetings for discussions and management. The climate change issues and status of implementation are reported to the Board of Directors regularly every year.	12 RESPONSIBLE CONSUMPTION AND PRODUCTION, 13 CLIMATE ACTION
4	Employee care	• In 2025, the retention rate of employees after their parental leave was 100%. • The Company ensures equal treatment in hiring, remuneration and benefits, training opportunities, promotion, dismissal or retirement and other labor rights matters, and does not discriminate on the basis of age, gender, physical and mental disability, ethnicity, race, nationality, religion or other status, etc. • The average hours of training received by each employee were 12.48 hours in 2025. For the year, the total hours of training reached 4,555.5 hours. • The Company's safety and health policy and labor health management plan, regular safety and health education and promotion, regular education and training, all aim to cultivate employees' safety-related knowledge and habits.	5, 1, 8, 4, 10
5	Social Participation	• In 2025, we continuously sponsored the development plans of Health Co-Operation Organization, Taiwan and the Early-Childhood Nutrition Supplement Program in Indonesia. • In 2025, we also sponsored the Sam-Siu Garden outdoor concert. • Between the end of 2019 and the end of 2025, a total of NT$3,271 thousand was invested in the support efforts for several industry-academia research projects.	3, 4, 2

1
Overview

1.1 Company Profile

1.1.1 Company information

Stock Code	3628	**Industry Type**	Other electronics companies listed on TPEx	**Country where the foreign company is registered**	---
Company Name	Ablerex Electronics Co., Ltd.		**Contact Number**	02-29176857	
Address	1F, No. 3, Lane 7, Baogao Road., Xindian District, New Taipei City		**Ownership and legal form**	Limited company	
Chairman	Steven Hsu		**President**	Ming-Zhou Huang	
Spokesman	Jeff Lin		**Title of Spokesperson**	Manager of Finance Department	
Phone Number of Spokesperson	02-29176857		**Deputy Spokesman**	Damon Chao	
Main Operating Business	Uninterrupted Power Supply (UPS) system research, development, manufacturing, sales and agency Improvement of electricity quality system and equipment Photovoltaic power system equipment research, development, manufacturing and sales Maintenance and technical service business				

1.1.2 About Ablerex

Ablerex Electronics Co., Ltd. with its headquarter stationed in Xindian, New Taipei City, R.O.C. is a world leading manufacturer in Uninterruptible Power Supply (UPS) systems and Power Quality Devices (PQD).The main products include UPS, active power filters, photovoltaic (PV) inverters, power monitoring systems and automatic transfer switches etc. With a strong R&D team and advanced professional production equipment, the Company is committed to the development and production of fast and high-efficiency power electronic products that are capable of satisfying market demands.

To satisfy the market demands and price competition for power electronic devices, the company established its first manufacturing facility plant in Suzhou, China in 2005. Subsequently, as the company continues to launch new products, to meet the rapid development of the market demand, the company has completed the construction of Suzhou Plant 2 in 2008, and its scale is five times greater than Plant 1. The Company and the Suzhou plant have qualified and received the international certification of ISO9001 and ISO14001. In addition, the products of the company have also qualified for certifications of the international quality control system one after another along with the acquisition of TLC product certification and various international certificates, such as: CE, UL, CB and VDE etc.

In response to the emergence of the concept of green and environmental protection, the Company's R&D team is committed to developing renewable energy solutions. In 2005, the PV inverter was the Company's first achievement for the initiative of environmental protection and green products. In recent years, the Company has been granted 15 patents aiming to improve products' energy efficiency technology. In future R&D, we will expand to wind power inverters and fuel cell inverters.

"Experts in Power Conversion" is the sustainability goal we seek to achieve with dedication. Our vision is to be the best energy solutions provider in the fields of industrial applications and information applications.

With the expansion of the market and business operation scope, Ablerex presently have operation offices in Taiwan, China, Italy, Singapore and U.S.A. For the region of Taiwan, in addition to the headquarter of the company, we also have offices in Hsinchu, Taichung and Tainan. Furthermore, we have also established R&D centers and manufacturing sites in Kaohsiung and Pingtung. The total number of employees in Taiwan is approximately 365 people. In response to the

The Company will continue to focus on:

- **All-new power conversion technology**
- **Becoming one of the leaders in the power and electronics industry**
- **Becoming one of the leaders in the power and electronics industry**
- **Becoming a well-known brand in power system integration and application**
- **Become a benchmark of environmental protection, energy conservation and green energy**

growth, the Company has built locations around the world and partnered with thousands of professionals with excellent R&D and manufacturing capabilities. With a solid competitive fundamental, Ablerex will be the best choice for providing consumer power solutions.

In recent years, the carbon emissions reduction and net-zero trends around the world and Taiwan's energy transition policy have facilitated the adoption of renewable energy and energy storage, which are favorable for the sales and promotion of PV converters and energy storage equipment supplied by the Company.

1.1.3 Company History

Please refer to Company History and Milestones on the official website.

Company History and Milestones

1.1.4 Employment status of employees

All of the present employees of Ablerex are regular employees and there are no contractual employees. Relevant information on employees is as follows:

As of December 31, 2025, the number of employees, average period of employment in the last three years classified according to the gender and employment contract (regular and temporary) of employees in Taiwan show no non-regular employment contracts:

Unit: people

Year		2023	2024	2025
Number of employees	Direct Labor	26	24	28
	Indirect Labor	49	46	46
	Administrative Staff	269	277	291
	Total	344	347	365
Average age		39.1	40.0	39.8
Average service tenure		8.65	9.09	9.26

Note: This is statistical data for employees in the region of Taiwan

Employees classified according to the gender and employment contract (regular and temporary, full-time and part-time) in Taiwan

Unit: people

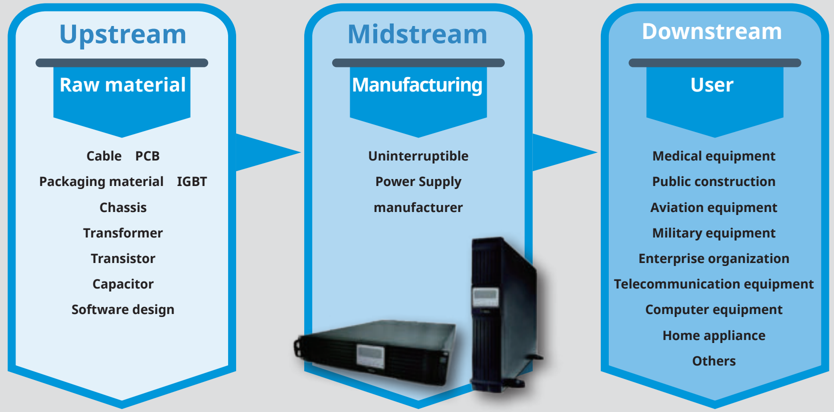
Year/Type	2023		2024		2025	
	Male	Female	Male	Female	Male	Female
Full-time/Regular	265	79	264	83	272	93
Temporary/Part-time	0	0	0	0	0	0
Total	265	79	264	83	272	93

1.2 Industry Introduction

1.2.1 Relations in the industry

Relationships between the upstream, midstream and downstream of the industry for the Company's main products are as below, and there was no significant change from the previous reporting period.

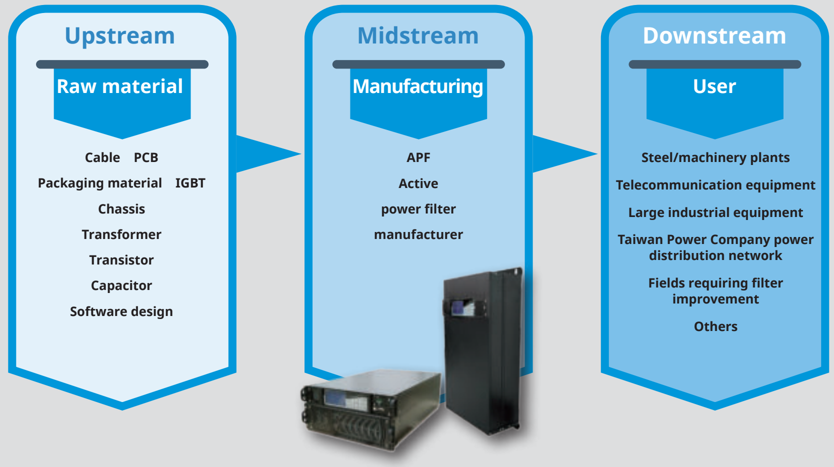
✪Upstream, midstream and downstream of UPS



Ablerex is a professional design and production manufacturer of UPS systems, and the upstream of the product mainly includes the component parts (transformers, chassis, cables, capacitors, PCB etc.) suppliers, battery suppliers and software development companies. All of the products are provided to the downstream terminal users, which includes various industries such as medical, aviation, military equipment, financial, security, nuclear power, petroleum, telecommunications and computer equipment etc., through an integrated sales network.

With the rapid development of the internet, information and telecommunication industries, the demand for power supply quality has become more rigorous, which attracts more enterprises to the use of UPS for the protection of their equipment. Accordingly, the future potential industrial growth of the company is remarkable.

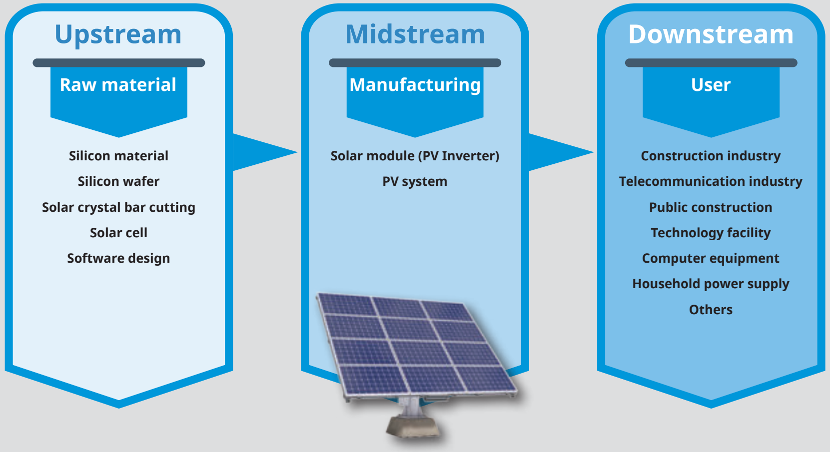
✪Upstream, midstream and downstream of APF



Ablerex is a professional design and production manufacturer for Active Power Filters (hereinafter referred to as "APF"). The upstream of the product mainly includes the component parts (transformers, chassis, cables, capacitors, PCB etc.) suppliers, battery suppliers and software development companies. All of the products are provided to the downstream terminal users, which include various industries such as steel machinery manufacturers, telecommunications companies, large industrial equipment users, Taiwan Power Company power distribution network and other fields or equipment requiring filter improvement etc., through an integrated sales network.

The demand for power supply quality of various industries has become more rigorous nowadays, which drives more industries to use APF to improve the power usage quality to reduce the power consumption loss. In addition, the technical barrier of such products is high such that there are only a few domestic and foreign manufacturers capable. Consequently, the Company's APF products provide us with a great competitive advantage in the market and is one of the main product types promoted by the company.

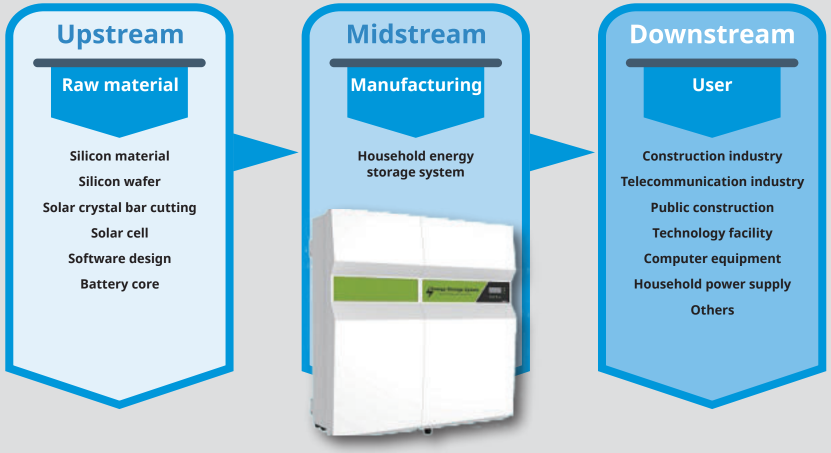
✪Upstream, midstream and downstream in photovoltaic applications



Ablerex is in the system and converter sectors of the PV industry chain. The company designs and manufactures PV Inverters. The products manufactured by the company are provided to the downstream system integration and various industries, such as: the construction industry, telecommunication industry, public construction, technology facilities etc., through integrated sales network.

Since the PV industry is a great business opportunity for the future, and presently, the number of domestic competitors is small due to the limitation of the advanced technology barrier, the PV Inverters manufactured by the company have certain advantages in terms of quality and price competitiveness. Currently, Ablerex has become one of the leading global manufacturers of PV inverters, and a great number of international giants have designated Ablerex as the ODM supplier; therefore, PV inverters are one of the products capable of increasing the revenue of the company.

✪Upstream, midstream and downstream applications in household energy storage systems



Ablerex is in the system and converter sectors of the household energy storage system industry chain. The company designs and manufactures ESS converters. The products manufactured by the company are provided to the downstream system integrators and various industries, such as: the construction industry, telecommunication industry, public construction, technology facilities etc., through an integrated sales network.

Since the energy storage system industry is a great business opportunity for the future, and presently, the number of domestic competitors is small due to the limitation of the advanced technology barrier, the ESS converters manufactured by the company have certain advantages in terms of quality and price competitiveness. Currently, Ablerex has become one of the leading global manufacturer in PV inverters, and numerous domestic giants have designated Ablerex as the ODM supplier; therefore, the ESS converter is one of the products capable of increasing the revenue of the company.

1.2.2 Main sales areas for products and services

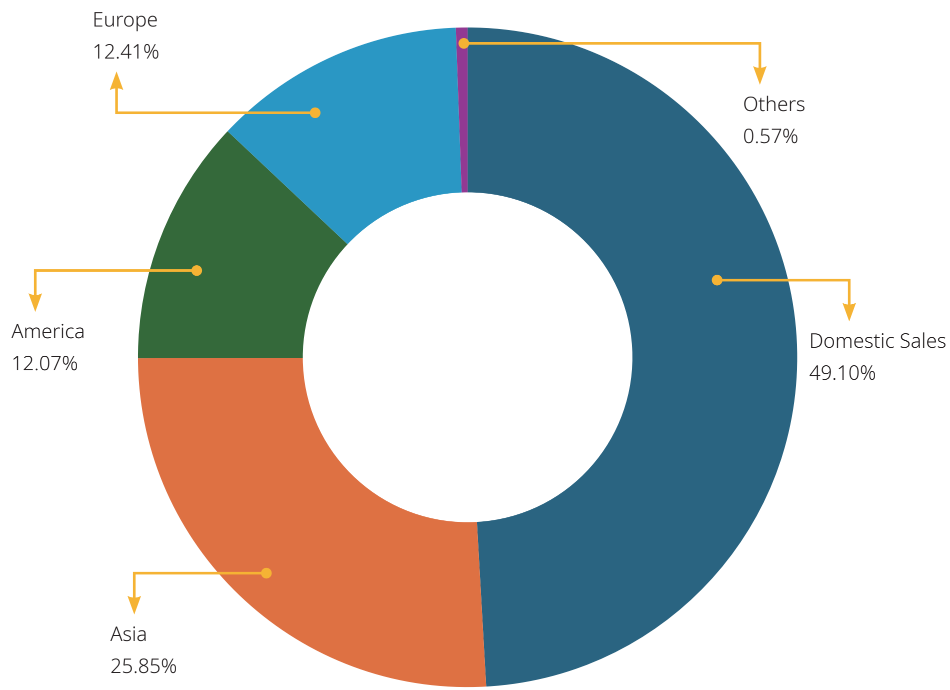
Unit: NT$ thousand; %

Year		2023		2024		2025	
Item		Amount	%	Amount	%	Amount	%
Domestic Sales		1,365,411	46.68%	1,293,058	42.76%	1,647,572	49.10%
Export	Asia	857,188	29.30%	924,060	30.56%	867,207	25.85%
	America	291,743	9.97%	370,802	12.26%	404,862	12.07%
	Europe	398,131	13.61%	416,758	13.78%	416,515	12.41%
	Others	12,710	0.44%	19,456	0.64%	19,128	0.57%
Total		2,925,183	100.00%	3,024,134	100.00%	3,355,284	100.00%

1.2.3 External association participation status

Name of associations	Member
Taiwan Smart Energy Industry Association	✓
Taiwan Electrical and Electronic Manufacturers' Association	✓
Taipei Computer Association	✓
Electricity Industry Association R.O.C.	✓
Pingtung County Industrial Association	✓
Taiwan Smart Grid Industry Association	✓
Taiwan Photovoltaic Industry Association	✓
Photovoltaic Power Generation System Association	✓
Taiwan Refrigerating and Air-Conditioning Engineering Association of Republic of China	✓

2025 Main sales areas for products and services



2

Identification of Stakeholders and Material Topics

As a corporate citizen, Ablerex 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. While seeking sustainable operations and stable profits, the company also improves in the aspects of Environmental, Social, Governance (ESG) 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 business operations.

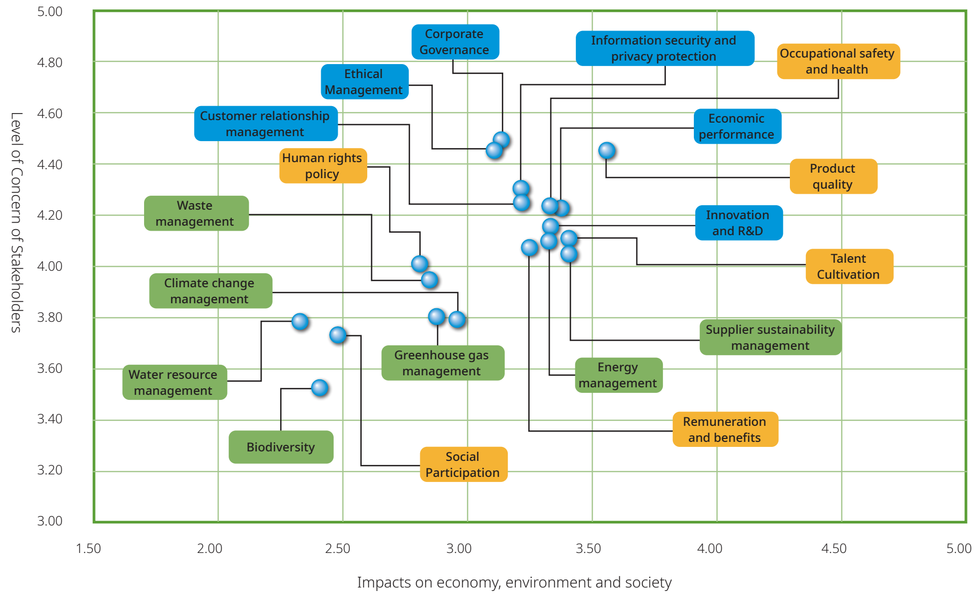
The Corporate Governance and Sustainable Development Committee of Ablerex upholds the principle of AA1000 Stakeholder Engagement Standards (AA1000 SES) along with the international trends and standards, especially as it relates to ESG development, in identifying that the main stakeholders of the company include employees, government agencies, suppliers/contractors, shareholders/investors and banks who also have been identified in the past.

2.1 Sustainability Material Topics

2.1.1 Identification of Material Topics

In order to understand stakeholders' interests on the Company's corporate governance, environment, 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 meetings, shareholder meetings, implementation performance assessments of each department, analysis of sustainable development trends 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. Ablerex has formulated 19 sustainability issues and invited major stakeholders to fill out the online questionnaires. A total of 182 valid questionnaires were collected, covering employees, suppliers/contractors, shareholders/investors, banks, customers, and government agencies. The scores for the level of concern to each sustainability issue by major stakeholders were calculated. Also, the on-line questionnaires were also distributed to 27 officers of the Company to score the impact of each sustainabilty issue on Ablerex. The scores from both were compiled to create a matrix of material topics. After the discussions of the sustainability development promotion team, the top 10 sustainability issues in the three aspects of governance, environment, and society were included in the material topics for this year, confirming that, for Ablerex, the top 10 material ESG topics are: product quality, economic performance, corporate governance, occupational safety and health, talent cultivation, innovation and R&D, information security and privacy protection, ethical management, supplier sustainability management, and customer relationship management. In addition, greenhouse gas management has been added to complement the evaluation aspects. The sustainability promotion team and experts discussed the positive and negative, and actual and potential impacts of each sustainability issue. The Company will explain the management approaches and relevant disclosure items for each material topic in the Report. The following figure explains the material topics of concern to stakeholders in 2025.

Analysis of Materiality Topics



2.1.2 Material topics order list

Order	2024 material topics	2025 material topics	Comparison
1	Product quality	Product quality	Unchanged
2	Ethical Management	Economic performance	↑ 7
3	Customer relationship management	Corporate Governance	Added
4	Supplier sustainability management	Occupational safety and health	↑ 4
5	Innovation and R&D	Talent Cultivation	↑ 5
6	Remuneration and benefits	Innovation and R&D	↓ 1
7	Information security and privacy protection	Information security and privacy protection	Unchanged
8	Occupational safety and health	Ethical Management	↓ 6
9	Economic performance	Supplier sustainability management	↓ 5
10	Talent Cultivation	Customer relationship management	↓ 7
-	Greenhouse gas management (customized)	Greenhouse gas management (customized)	Unchanged

2.1.3 Description of boundaries of material topics

Aspect	Material Topics	Positive/ Negative Actual/Potential	Description of impact	Chapter of management approach disclosure	Within the boundary	Outside of the boundary				
					Ablerex	Government agencies	Customers	Suppliers or contractors	Shareholders or investors	Banks
Corporate Governance	Product quality	Positive Actual	There was no major customer complaints that resulted in recalls or illegal conduct in 2025; in addition, the target has been achieved in the satisfaction survey in the recent three years.	4.1 Sustainable Product	●	●	●	●	●	●
	Economic performance	Positive Actual	In 2025, the Company had a profit growth, with EPS reaching NT$4.02	3.4 Management Performance	●	●	●	●	●	●
	Corporate Governance	Positive Actual	Ranked in the top 6% to 20% in the 12th corporate governance evaluation held in 2025.	3.1 Corporate Governance	●	●	●	●	●	●
	Innovation and R&D	Positive Actual	New product development is the only way for the Company to maintain its competitiveness. In the future, the Company will continuously develop products and services that meet market expectations, and invest more than 5% of its annual revenue in R&D.	4.1 Sustainable Product	●	●	●	●	●	●
	Ethical Management	Positive Actual	In 2025, through internal promotion and the signing of our social responsibility commitment letters by our partners, there were no relevant reports or complaints received in the same year.	3.2 Ethical Management	●	●	●	●	●	●
	Customer relationship management	Positive Actual	The 2025 satisfaction survey score reached 91.9, meeting the target for the third consecutive year.	4.3 Marketing and Service	●	●	●	●	●	●
Social	Occupational safety and health	Positive Actual	There were no major occupational safety incidents in 2025. In July, the facility obtained ISO 45001 certification for its occupational health and safety management system, helping create a safer workplace.	6.3 Healthy and Safe Occupational Environment	●	●	●	●	●	●
	Information security and privacy protection	Positive Actual	In 2025, the ISO 27001 information security management system certification was passed again to ensure the Company's information security and implement customer data protection.	3.3 Information Security	●	●	●	●	●	●
	Talent Cultivation	Positive Actual	In 2025, the acquisition and maintenance of qualifications by relevant professionals were in compliance with the relevant legal requirements. In recent years, the number of hours of employee training has increased year by year, reflecting the importance the Company places on talent development.	6.2 Talent Cultivation	●			●	●	
Environmental	Supplier sustainability management	Positive Potential	In 2025, the signing of the Supplier Social Responsibility Commitment has been implemented, and the ESG questionnaire has been introduced to promote contributions to sustainability throughout the supply chain.	4.2 Supply Chain Management	●	●	●	●		
	Greenhouse gas management	Positive Actual	In 2025, the Company continued to conduct its greenhouse gas inventory in accordance with ISO 14064-1 and obtained a Greenhouse Gas Verification Opinion Statement following third-party verification.	5.2 Greenhouse Gas and Energy Management	●	●				●

2.2 Stakeholder Communication

Stakeholder	Issues concerned	Communication channels, response methods and frequency of communication	Status of communication in 2025
Employees	Product quality Economic performance Corporate Governance Occupational safety and health Talent Cultivation Innovation and R&D Information security and privacy protection Ethical Management Supplier sustainability management Customer relationship management Greenhouse gas management	Set up internal communication channels and hold regular labor-employer meetings for two-way communication. Established the employee welfare committee to coordinate, plan, and administer employee welfare matters and communicate relevant information to all employees. Hold employee education and training sessions for new hires and current employees to strengthen employees' capabilities for career development and enhance overall organizational effectiveness.	Information being disseminated through internal announcements and email notifications. Positive communication in the four labor-employer meetings held during the year. Employee Welfare Committee operates properly and announces welfare matters. Four orientation sessions were held in 2025, totaling 220 hours.
Government agencies	Product quality Economic performance Corporate Governance Occupational safety and health Talent Cultivation Innovation and R&D Information security and privacy protection Ethical Management Supplier sustainability management Customer relationship management Greenhouse gas management	The official website provides information on the spokesperson and the communication channels available for stakeholders. The Company's website discloses information related to corporate governance, finances and sales performance in a timely manner. The Company's designated liaison communicates with the competent authorities on official matters to ensure sound corporate governance and regulatory compliance.	The Company's website discloses information related to operations, finances and corporate governance. On August 1, 2025, the Company published its 2024 Sustainability Report on the Market Observation Post System (MOPS) and the Company's website. Good communication with the competent authority, and there are no violations.
Customers	Product quality Economic performance Corporate Governance Occupational safety and health Talent Cultivation Innovation and R&D Information security and privacy protection Ethical Management Supplier sustainability management Customer relationship management Greenhouse gas management	The official website provides information on the communication channels available for stakeholders. The Company has dedicated customer service personnel to respond to customer inquiries, receive feedback and complaints, and handle related matters, thereby protecting customers' rights and interests. Conduct an annual customer satisfaction survey to understand customers' objective and subjective assessments of its products and services. The results provide a basis for maintaining existing strengths and identifying areas for improvement.	Strengthen customer relationship management by conducting an annual customer satisfaction survey to better meet customer needs and continuously improve its management practices. Two customer satisfaction surveys were conducted during the year, achieving an overall average score of 91.9. The results were favorable and reflected customers' recognition of the Company.
Suppliers or contractors	Product quality Economic performance Corporate Governance Occupational safety and health Talent Cultivation Innovation and R&D Information security and privacy protection Ethical Management Supplier sustainability management Customer relationship management Greenhouse gas management	The official website provides information on the communication channels available for stakeholders. Actively invite suppliers to sign the Supplier Social Responsibility Commitment to jointly promote governance, environment and social responsibilities for sustainability. Supply chain management includes supplier sustainability management activities such as the establishment of management policies, supplier screening, assessment, performance evaluation, audits, and guidance.	Worked with suppliers to fulfill their corporate social responsibilities, and new suppliers affirmed the actions and signed the Commitment in response. Evaluated suppliers with whom the Company has consistent transactions during the year, and the total average score of 97.04, meeting the management target and demonstrating effective supplier sustainability management.
Shareholders or investors	Product quality Economic performance Corporate Governance Occupational safety and health Talent Cultivation Innovation and R&D Information security and privacy protection Ethical Management Supplier sustainability management Customer relationship management Greenhouse gas management	The official website provides information on the spokesperson and the communication channels available for stakeholders. The Company's website discloses information related to corporate governance, finances and sales performance in a timely manner, thereby enhancing information transparency. The Company holds annual general meetings and disclose the annual reports in both Chinese and English versions, together with supplementary shareholders' meeting materials, to safeguard shareholders' rights and interests.	The Company's website discloses information related to operations, finances and corporate governance. Investor relations platform complies with laws and sincerely provides answers to shareholder and investor inquiries. The shareholder meeting held on 2025/5/28 had positive results.
Banks	Product quality Economic performance Corporate Governance Occupational safety and health Talent Cultivation Innovation and R&D Information security and privacy protection Supplier sustainability management Customer relationship management Greenhouse gas management	The Company's website discloses information related to corporate governance, finances and sales performance in a timely manner. Establish communication and information channels, maintain contact with banks and properly handle finances and operations.	The Company's website discloses information related to operations, finances and corporate governance. Maintain good communication with banks, comply with laws and regulations and sincerely respond to banks' inquiries.

3

Corporate Governance

3.1 Corporate Governance

Material Topic	Corporate Governance
Meaning to the Company	Good corporate governance ensures that the responsibility of corporate management is fulfilled, the legitimate rights and interests of shareholders are protected, and the interests of other stakeholders are also taken care of.
Policy / Commitment	1. Comply with laws and regulations and improve internal management. 2. Protect shareholders' rights and interests. 3. Strengthen the functions of the Board of Directors. 4. Exert the functions of the Audit Committee 5. Respect the stakeholder' rights and interests. 6. Enhance the information transparency.
Short-term goals	1. Conform to relevant specifications and comply with relevant regulations and laws. 2. Ranked in the top 6% to 20% in the corporate governance evaluation.
Mid- and long-term goals	Continuously strengthen the internal control system and promote sound management of Ablerex.
Resources invested and actual actions	1. Related meetings such as board meetings and committee meetings shall be convened as scheduled. 2. The continuing education of the board members has met the legal requirements.
2025 Performance results	In 2025, in the 12th Corporate Governance Evaluation for TPEx-listed Companies, the Company was ranked among the top 6-20%, and top 11-20% for industries with market value under NT$5 billion.
Responsible department	Company Headquarters

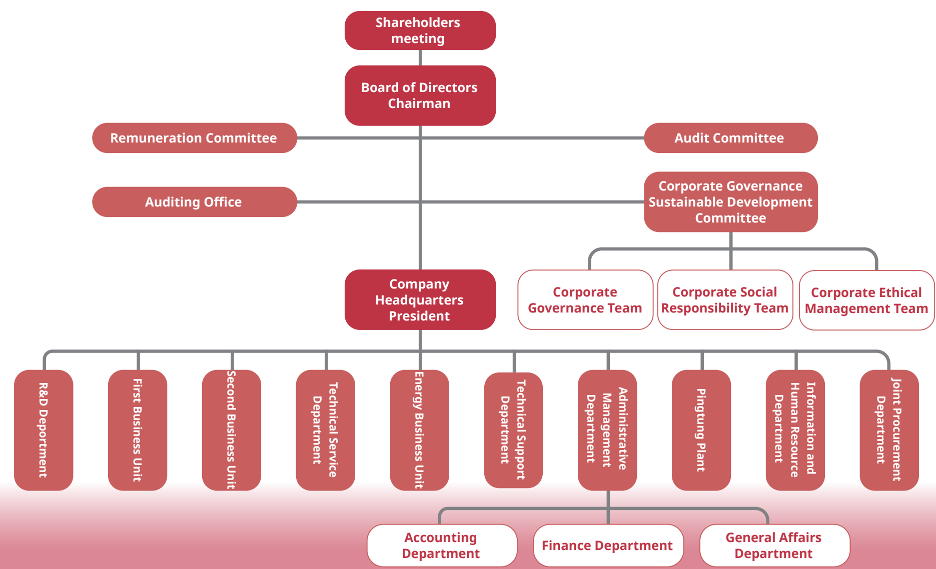
The function of corporate governance is to "create corporate value" and "fairly distribute value". The better the corporate governance, the lower the chance of a company getting involved in financial problems. Good corporate governance is achieved by the board of directors and the management acting in the best interests of the company and all shareholders, assisting the management and operation, and providing an effective supervision practice to motivate the company to make good use of resources and improve efficiency and competitiveness to promote the social well-being of the public.

In accordance with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, the Board of Directors approved the adoption of the Company's Corporate Governance Best-Practice Principles on March 22, 2013. Under the Board's oversight, the Company maintains regulatory compliance and effectively advances the operation and management of its corporate governance framework, protect shareholder and stakeholder interests, reinforce board capacity, implement the function of supervision, and improve information transparency. The Company also adopted the "Procedures for Preparing Sustainable Reports" to improve the quality of its sustainability reports.

Sustainable Development Best Practice Principles

The board of the company is dedicated to the concept of sustainable management, and the corporate governance information is transparent. Financial statements, material information, etc. are simultaneously published on the Market Observation Post System in both Chinese and English to meet stakeholders' needs. For the 12th Corporate Governance Evaluation of TPEx-Listed Companies in 2025, the Company was ranked in the top 6-20%, and top 11-20% among the TWSE and TPEx-listed Companies with a market capitalization under NT$5 billion. The results of the Corporate Governance Evaluation of TPEx-Listed Companies was the same as that of 2024.

Company organizational chart



3.1.1 Board of Directors

The responsibilities of the Board of Directors include the appointment and supervision of the management level of the company, and is in charge of the overall operating status of the company as well as the establishment of proper goals and achievement thereof in its efforts. In addition, the Board of Directors is also committed to maximizing benefits for the shareholders. The election of directors (including independent directors) shall adopt the nomination approach in accordance with the Articles of Incorporation.

The Company has established professional independent directors such that during the major decision making operations of the company, they are able to provide recommendations based on an objective and just position and are able to fully utilization of their experience and expertise. In addition, during the discussion of any proposals, the directors uphold a high degree of self-discipline to avoid conflicts of interest. In the event that the directors and the juridical persons they represent have conflicts of interest with an agenda item at a board meetings, they shall explain the key content of the interest at the meeting. If their interest are likely to be hurtful to the interests of the Company, they shall recuse themselves from the discussion and voting, and not exercise their voting power on behalf of other directors. The Company also sufficiently considers the opinions of independent directors, and records the reasons for or comments on agreement or disagreement thereof into the meeting minutes in conjunction with the consideration of the principle of recusal based on conflict of interest. The chairman also does not concurrently serve as the president.

The Company currently has nine directors, including three directors who concurrently work as employees (accounting for 33.3% of directors) and three independent directors (accounting for 33.3% of directors). Members have extensive experience in business management, industry knowledge, financial accounting, environmental protection, etc. It is hoped that the goal of board diversity will be implemented by adding female directors with expertise in law and risk management. Currently, there are two female directors, which is an improvement from years prior. As the current directors' terms of office have not yet expired. In terms of gender diversity, the female directors are short of the one-third target. It is expected to meet this target during the next elections. For the name, education and professional background of directors, please refer to the related sections in the annual report.

Board meetings are held at least once a quarter to review the business performance and discuss key material events such as impacts, risks and opportunities involving the economy, environment and society. The meetings confirm the responsible units for follow-up tasks, and report on the progress in the next meeting. In 2025, the Board held six meetings, and no key material events needed to be reported at board meetings.

Directors' attendance in 2025

Job title	Gender	Name	Number of Attendance (A)	Actual Attendance in Person (B)	Actual Attendance Rate (%) (B/A)
Chairman	Male	Steven Hsu	6	6	100%
Director	Male	Y.A. Chen	6	6	100%
Director	Female	Corporate representative of UIS -- L.Y. Pan	6	6	100%
Director	Male	S.G. Wang	6	6	100%
Director	Male	J.K. Sung	6	6	100%
Director	Male	J.H. Ho	6	6	100%
Independent director	Male	Y.J. Ding	6	6	100%
Independent director	Male	Y.L. Su	6	6	100%
Independent director	Female	J.C. Hsieh	6	6	100%

Board diversity in 2025

Year		2023		2024		2025	
Total number of directors		9		9		9	
Group	Gender	Number of people	Percentage in all employees	Number of people	Percentage in all employees	Number of people	Percentage in all employees
0–30 years old	Male	0	0%	0	0%	0	0%
	Female	0	0%	0	0%	0	0%
	Subtotal	0	0%	0	0%	0	0%
31–50 years old	Male	0	0%	0	0%	0	0%
	Female	0	0%	0	0%	0	0%
	Subtotal	0	0%	0	0%	0	0%
51–99 years old	Male	7	78%	7	78%	7	78%
	Female	2	22%	2	22%	2	22%
	Subtotal	9	100%	9	100%	9	100%
Total		9	100%	9	100%	9	100%

Continuing education of directors in 2025

In 2025, all directors completed a combined total of 63 hours of continuing education, meeting the requirements of the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies. This continuing education strengthened the directors' understanding of and expertise in sustainable development issues, enabling them to more effectively monitor sustainability performance throughout the formulation, planning, and implementation of the Company's sustainability strategies and enhance the Board's overall governance effectiveness.

Job title	Name	Continuing education course	Course hours
Chairman	Steven Hsu	Key Practices for Sustainability Information Management, Internal Control, and Internal Auditing	6
Director	Y.A. Chen	Causes of and Measures to Prevent Financial Fraud	3
		Legal Liabilities of Corporate Directors, Supervisors, and Managers: Case Studies	3
Director	L.Y. Pan	2025 Cathay Sustainable Finance and Climate Change Summit	3
		Practical Workshop on Greenhouse Gas Management and Sustainable Development Awareness Seminar	9
Director	S.G. Wang	Dual Transformation to Strengthen Organizational Resilience: AI Governance and Sustainability Governance	3
		How Directors and Supervisors Can Oversee the Establishment and Implementation of a Robust Risk Management System	3
Director	J.K. Sung	Cybersecurity Challenges and Governance Strategies for 2026 amid the AI Wave	3
		Case Studies and Preventive Measures for Unlawful Infringement in the Workplace (Sexual Harassment and Workplace Bullying)	3
Director	J.H. Ho	Digitalization of Green Energy: Innovative Applications and Business Opportunities for AI and Big Data in Energy Optimization	3
		Artificial Intelligence Trends and Use Cases	3
Independent director	Y.J. Ding	The Impact of Trump's Tariffs 2.0 on the Global Economy	3
		2025 Cathay Sustainable Finance and Climate Change Summit	6
		The Path to Sustainable Succession and AI-Enabled Transformation	3
Independent director	Y.L. Su	Information Security: Personal Data Security Audits	3
		Business Value and Digital Risks of Generative AI	3
Independent director	J.C. Hsieh	AI Development and Cybersecurity Risks	3
		Operating Strategies and Outlook for Taiwan's Industries in the First Half of 2026 amid Geopolitical Risks	3

For the information on the board members, election, diversity and important resolutions on annual operations, please refer to the Company's website at (http://www.ablerex.com.tw/ch/csr_2_1.php).

Remuneration for directors (including independent directors)

Directors currently do not receive fixed remuneration. Only when the Company has earned profits at the end of the year will the remuneration for directors , be allocated, and it shall be no more than 2% of the current year's profit, in accordance with the provisions of Article 25-1 of the Articles of Incorporation. The procedures for determining remuneration are based on the "Operating Performance Evaluation Measures", which evaluate the Company's overall operating performance, the industry's future operational risks and development trends, each director's performance the board's performance as a whole and the Company's operations before reasonable remuneration is paid. The relevant appraisal and rationality of remuneration are reviewed by the Salary and Remuneration Committee and the board. The remuneration distribution measures are reviewed to align with the actual status of operations and relevant laws and regulations to achieve a balance between sustainability and risk control.

Remuneration to president and vice presidents

Officers are paid salaries and given bonuses based on their annual performance appraisal in accordance with the employee remuneration management measures. Other than financial performance, their non-financial performance also includes the ESG targets. If there is any earned surplus, the employee remuneration is then allocated in accordance with the employee remuneration distribution measures. The Company has no clawback mechanism in place. Severance pay and retirement benefits are provided in accordance with applicable laws and regulations.

According to the Articles of Incorporation, the Company shall allocate 6% to 10% of the profit of the year as employee remuneration and no more than 2% of the profit as director and supervisor remuneration. However, where the company has accumulated losses, such loss shall be compensated. The proposal for the employee and director remuneration is subject to board resolution before being reported at the shareholder meeting.

Remuneration Policies for Members of the Highest Governance Body and Senior Executives	Director	Senior managerial officer
Fixed pay and variable pay	Employee directors: fixed pay Independent directors: variable pay	V
Sign-on bonuses or recruitment incentive payments	X	X
Termination payments	X	V
Clawbacks	X	X
Retirement benefits	X	V

3.1.2 Audit Committee

The Company has established an Audit Committee, which operates in accordance with the Audit Committee Charter and the Management of Operation of the Audit Committee in order to reinforce the functional committees of the board to fulfill corporate governance. The Audit Committee consists of 3 independent directors. The purpose of the Committee is to assist the board to fulfill its supervision of the quality and integrity involved in performing accounting, auditing, financial reporting and financial control tasks. According to the Securities and Exchange Act, its requirements, as well as that of the Company Act and other laws, for supervisors also apply to the audit committee established by companies. For the information on the Audit Committee Charter, committee members and annual operations, please refer to the Company's website at (http://www.ablerex.com.tw/ch/csr_2_2.php).

The Audit Committee held 6 meetings in 2025, and the attendance of independent directors is shown as follows: (The total annual attendance rate of all directors is 100%).

Job title	Name	Number of Attendance (A)	Actual Attendance in Person (B)	Actual Attendance Rate (%) (B/A)
Convener/Independent director	Y.J. Ding	6	6	100%
Committee member/ Independent director	Y.L. Su	6	6	100%
Committee member/ Independent director	J.C. Hsieh	6	6	100%

For the information on the communication between the independent directors in the Audit Committee, the head of internal audit and the CPAs in 2025, please refer to the relevant sections of the Company's annual report and the website at (http://www.ablerex.com.tw/ch/csr_2_1_2.php).

3.1.3 Remuneration Committee

The function of the Remuneration Committee is to evaluate the salary and remuneration policy and system for Directors and managerial officers based on its professional and objective position in order to propose recommendations to the Board of Directors as references for the decision making of the Board.

The Company's Remuneration Committee consists of three members. The Audit Committee had 2 meetings in the 2025, and the attendance of independent directors is shown as follows: (The total annual attendance rate of all directors is 100%).

Job title	Name	Number of Attendance (A)	Actual Attendance in Person (B)	Actual Attendance Rate (%) (B/A)
Convener/Independent director	Y.J. Ding	2	2	100%
Committee member/Independent director	Y.L. Su	2	2	100%
Committee member/Independent director	J.C. Hsieh	2	2	100%

For the information on the Remuneration Committee Charter, committee members and annual operations, please refer to the Company's website at: http://www.ablerex.com.tw/ch/csr_2_2.php.

3.1.4 Corporate Governance and Sustainability Committee

Under the supervision of the board, the Company established the Corporate Governance and Sustainability Committee on May 2, 2018. The Committee is responsible for revising policies and guidelines concerning the environmental, social, and other aspects of sustainable development and advancing related initiatives within its areas of responsibility. The Committee is the highest-level decision-making unit for sustainable development within the Company. It is chaired by the Company's chairman, and the head of corporate governance serves as the convener to review the Company's core capabilities with a number of senior executives in various functions. It works to formulate intermediate and long-term sustainability plans.

The Corporate Governance and Sustainability Committee reports to the board on the implementation results of sustainable development every year. On May 5, 2025, the Committee approved the proposal for the Company's ESG Report. On December 22, 2025, it reported the implementation status of promotion of CSR in the previous year to the board. The contents include (1) Identifying the concerns of stakeholders that require attention, and formulating action plans; (2) Goals and policy revisions on sustainability-related topics; (3) Supervising the implementation of sustainable management matters and evaluating the implementation status. The board understood and affirmed the operations and implementation of the Corporate Governance and Sustainability Committee.

For the information on the performance of duties and the status of continuing education in 2025, please refer to the Company's website (https://www.ablerex.com.tw/ch/CSR/3.2.2.pdf).

In 2024, in the 12th Corporate Governance Evaluation for TPEx-listed Companies, the Company was ranked among the top 6-20%, and top 11-20% for companies in the industry with a market value under NT$5 billion. The results of the Corporate Governance Evaluation of TPEx-Listed Companies was the same as that of 2024. The Company will constantly insist its operational philosophy of refinement and improvement for the sustainable operations and development.

3.1.5 Board and Functional Committee Performance Evaluations

Pursuant to the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and with reference to the Sample Template of Self-Evaluation or Peer Evaluation of the Board of Directors, the Company established its "Operating Performance Evaluation Measures." These measures are intended to implement corporate governance, enable the Board and its functional committees to effectively perform their functions, and improve the efficiency of Board operations. The Board shall conduct an annual performance evaluation in accordance with the procedures and indicators specified in the "Operating Performance Evaluation Measures." The evaluation for each year shall be completed by the end of the first quarter of the following year.

Performance rsating scale: Level 1 (Needs Improvement), 60 or below; Level 2 (Below Expectations), 61-70; Level 3 (Effective), 71-80; Level 4 (Good), 81-90; and Level 5 (Excellent), 91 or above.

2025 Board Performance Evaluation Results

Evaluation Indicator	Score	Evaluation Rating	Conclusions and Objectives
Participation in the Company's Operations	94	5	The Board actively advances corporate governance and effectively performs its functions, achieving excellent results across all evaluation indicators. Directors gave positive assessments of the efficiency and effectiveness of Board operations.
Improvement in the Quality of Board Decision-Making	97.3	5	
Board Composition and Structure	98	5	
Election and Continuing Education of Directors	99	5	
Internal Control	99	5	

2025 Results of Self-Evaluations by Board Members

Evaluation Indicator	Score	Evaluation Rating	Conclusions and Objectives
Understanding of the Company's Goals and Missions	100	5	Board members have a clear understanding of the Company and its industry. They remain focused on the Company's business growth and sound financial development and keep abreast of evolving environmental, social, and governance (ESG) trends and corresponding response measures.
Awareness of Directors' Duties	100	5	
Participation in the Company's Operations	99.72	5	
Management of Internal Relationships and Communication	100	5	
Directors' Professional Expertise and Continuing Education	100	5	
Internal Control	100	5	

2025 Performance Evaluation Results for the Functional Committee (Remuneration Committee)

Evaluation Indicator	Score	Evaluation Rating	Conclusions and Objectives
Participation in the Company's Operations	100	5	Remuneration Committee members actively contributed professional advice and achieved a 100% attendance rate, enabling the Committee to effectively perform its functions. Members gave positive assessments of the operations of the functional committee.
Awareness of the Functional Committee's Duties	100	5	
Improvement in the Quality of the Functional Committee's Decision-Making	100	5	
Composition of the Functional Committee and Selection of Its Members	100	5	
Internal Control	100	5	

2025 Performance Evaluation Results for the Functional Committee (Audit Committee)

Evaluation Indicator	Score	Evaluation Rating	Conclusions and Objectives
Participation in the Company's Operations	100	5	Audit Committee members actively contributed professional advice and achieved a 100% attendance rate, enabling the Committee to effectively perform its functions. Members gave positive assessments of the operations of the functional committee.
Awareness of the Functional Committee's Duties	100	5	
Improvement in the Quality of the Functional Committee's Decision-Making	100	5	
Composition of the Functional Committee and Selection of Its Members	100	5	
Internal Control	100	5	

3.2 Ethical Management

Material Topic	Ethical Management
Importance to the Company	The Company understands the importance of arms-length transactions and anti-trust/anti-competitive laws and regulations, protects and properly uses the Company's assets, complies with laws and regulations, encourages whistle-blowing of any illegal or unethical conducts, prohibits giving and receiving bribes of any sort, creates an equal employment environment, maintains the health and safety of workplace environment and personnel, and has a proper whistleblowing management mechanism.
Policy / Commitment	The "Ethical Corporate Management Best Practice Principles and Guidelines for Conduct" was approved by the Board of Directors and became the policy for the Company's compliance with the policies of ethical management.
Short-term goals	The Company lists the relevant audit items in the audit plan every year and continuously monitors the audits.
Mid- and long-term goals	The Company specifies the prohibition and prevention measures regarding unethical conducts, including anti-corruption and counter-bribery, confidentiality, anti-trust and unfair competition, insider trading, and reporting and whistle-blowing.
Resources invested and actual actions	In 2025, the Company conducted internal and external training on ethical corporate management, recording 270 participant attendances totaling 540 training hours.
2025 Performance results	In 2025, no grievances occurred.
Responsible department / Grievance mechanism	The Company's website provides and investor relations platform and stakeholder contact information for those who need information or give feedback to contact the Company's various responsible personnel.

Overall Performance of Ethical Communication and Training in 2025

Type	Number of Participants in Ethical Training	Training Participation Rate (%)	Number of Individuals/Entities to Whom Anti-corruption Policies and Procedures Were Communicated	Communication Rate (%)
Board of Directors	9	100%	9	100%
Employees	270/365	74%	270/365	74%
Suppliers or	-	-	17/19	89%

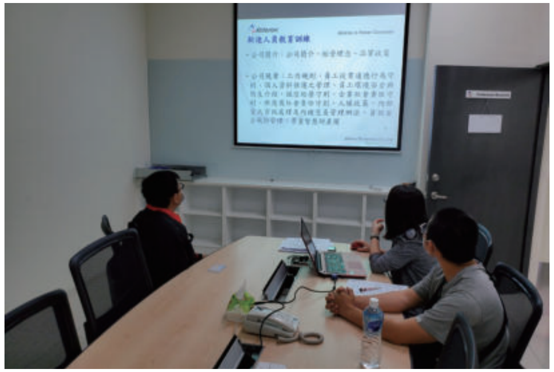
Confirmed incidents of corruption and actions taken	Number of incidents during the reporting year
Total number and nature of confirmed incidents of corruption	0
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	0
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	0
Public legal cases regarding corruption brought against the Company or its employees during the reporting period and the outcomes of such cases	0

3.2.1 Culture of Ethical Management

The Company comprehensively amended its Ethical Corporate Management Best Practice Principles and implemented the revised Principles following approval by the Board. The Principles are disclosed on the Company's website and in its annual reports and reported to the board every year. Both internal and external business activities adhere to the Principles in a transparent manner. Furthermore, the company will continue to refine the English version of the Corporate Governance section on the company website in order to sufficiently disclose the present operation status and to allow overseas stakeholders to understand the execution strategies and measures of the Company. (http://www.ablerex.com.tw/about_4.php)

In order to meet the above-mentioned requirements, the Company's website provides an investor relations platform, stakeholder contact information, and customer service webpages available, so that those who would like to find information or give feedback can contact the Company's various responsible personnel. (http://www.ablerex.com.tw/ch/csr_3_5.php) In 2025, no grievance occurred.

3.2.2 Ethics and codes of conduct


Education and training sessions on ethical conduct for new hires

The company establishes the "Procedures for Ethical Management and Guidelines for Conduct", "Code of Ethical Conduct for Directors and Managers" and the "Employee Code of Ethical Conduct" according to relevant laws in order to define unethical conduct and to specify matters to be cautious about, actions explicitly prohibited, and operating procedures for personnel of the Company during the execution of duties. Each year, the relevant audits items are listed in the audit plan in order to continuously implement the supervisory process, and the execution status is reported to the members of the Board of Directors.

The corporate governance section in the website discloses the contact information which can be used by stakeholders to contact the Company's various responsible personnel. Stakeholder Contact Information: https://www.ablerex.com.tw/ch/csr_3_5.php

In the most recent three years, we did not receive any internal or external complaints.

To emphasize the promotion of ethical labor and business policies, the Company has also established the "Work Rules" for regulating the relevant rights and obligations of the human rights of the Company's employees, ensuring that every employee is treated fairly, humanely and with respect. We also have formulated the Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment at Workplace and provided grievance filing channels to protect the rights and interests of female employees. The company has established the labor human rights policies in order to provide guidance to the entire company in the handling of social responsibility and labor criteria related to labor human rights. Furthermore, to fulfill our social responsibility, the Company established the "Supplier Social Responsibility Best-Practice" jointly with its cooperating partners in order to expand the Company's influence and social responsibility throughout the supply chain.

3.2.3 Implement anti-corruption measures

Based on the business philosophy of integrity, transparency and responsibility, we have formulated the Ethical Corporate Management Best-Practice Principles, the Procedures for Ethical Management and Guidelines for Conduct, the Code of Ethical Conduct for Directors and Managers, and the Employee Code of Ethical Conduct. These standards serve as the basis for the Company's personnel conducting their business activities. Prevent corruption and bribery, including not to provide donations to political parties or candidates. Conduct education and training and promotion sessions for directors, officers, employees and substantial controllers, so they can understand the Companies' resolve to implement ethical corporate management, preventing the consequences of committing unethical conduct.

The Company also provides proper reporting channels (such as stakeholder communication channels on the Company's website), and thoroughly keeps the identity of reporters and the content of reports confidential. After thorough investigations by the headquarters and Auditing Office, it is reported to the President for subsequent handling. In cases where senior management is involved, it is reported to the Independent Director directly. Furthermore, the ethical management policy and performance evaluation are combined with the human resource policy.

During the execution of audit work, the Auditing Office conducts the investigation according to its professional duties such that an attitude of constant awareness and alertness is maintained in order to audit possible frauds, errors, omissions and conflicts of interests, etc. In cases where suspicious or possible corruption incidents occur, they are reported to relevant executives directly for appropriate investigation handling. During the recruitment of new employees, the Company always considers ethics-based personal qualities as one of the main criteria, and for senior supervisors, they are requested to make a proper example for their staff. Therefore, since the Company's establishment up to the year 2025, there has been no recurrence of any corruption and bribery incidents in the company.

In December 2015, the company formulated the "Supplier Social Responsibility Best-Practice", and began to request suppliers to sign the "Corporate Social Responsibility Declaration" (including the periodic and irregular feedback on the ethical status of Ablerex) and to guarantee that suppliers have not engaged in any bribery or payment of other illegal benefits, or any actions seeking illegal profits directly or indirectly. In case of any of the aforementioned matters, suppliers shall report to the company immediately. If any supplier engages in unethical conduct, it is treated as a severe breach of contract, and Ablerex may terminate or rescind the relevant contract or orders signed with such supplier. For serious violations, the company will revoke the qualification of the supplier immediately.

3.2.4 Operational risk and management

We have recognized risks as potentially unfavorable factors such as behaviors, events or circumstances which may affect the Company's operating policies or goal achievements, or hinder the finances or business and operational functions of the Company, causing a reduction in our competitive advantage. Therefore, the Company places risk management as the core of enterprise operation and management, so that it can evaluate, prevent, control and deal with the risks and crises that may occur or appear in the complex and ever-changing business environment. The risks related to material topics are put under supervision to correspond to the Company's policies and objectives and to ensure they remain within a tolerable level. The measures ensure the stable and healthy growth of various businesses and overall operations, which help the Company fulfill sustainable operation, corporate governance and social responsibilities.

Scope of operational risk management

The Company values stakeholders' concerns with material topics in environment, society and corporate governance. The scope of risk management corresponding to the nature of the industry includes the operations, finances, environment, hazards, regulations and the management of other international laws and initiatives, and the risk items include but are not limited to the list below:

I. Ethical management and anti-corruption
II. Shareholders' rights and interests
III. Socioeconomic compliance
IV. Operational and market risks
V. Financial, liquidity, credit
VI. Interest rate and exchange rate changes
VII. Information security management
VIII. Intellectual property management
IX. Climate change and management
X. Wastewater and waste management
XI. Occupational safety
XII. Product safety
XIII. Supplier management

Risk management organizational structure

The risk management organizational structure includes the board, Audit Committee, Corporate Governance and Sustainability Committee, Audit Office, and the management team.

I. Board of directors: The Company’s highest decision-making body for risk management, responsible for reviewing and confirming the overall effectiveness of the risk management system.

II. Audit Committee: The Company’s risk management oversight body, responsible for overseeing the overall performance and effectiveness of the risk management system, assessing prevailing conditions, and providing recommendations.

III. Corporate Governance and Sustainability Committee: Promotes and evaluates corporate governance, environment, social responsibility and other related affairs. Reviews and evaluates the Company's risk management policies and objectives for operation, and the appropriateness of the relevant internal control procedures and scope adopted by the Company.

IV. Audit Office: Formulate audit plans and implementations according to the Company's risk management policies and assessments. Provide improvement suggestions in a timely manner. Promotes the annual self-directed evaluation of the Company's internal control system for each unit to facilitate the Company's risk control.

V. Management team: Plan and revise the risk management system in response to the internal and external environment and regulatory changes, and takes corresponding countermeasures for risk management and internal control.

Risk assessment and management strategy

The Company takes an active and cost-effective approach to manage all potential strategy, operational, financial and hazard risks which may affect the operations and profits, and uses a risk matrix to assess the severity of impact on the Company's operations. The risk levels are defined and put in order, and then adopt the corresponding risk management strategy. The management strategies or countermeasures for the major risks items assessed are listed as follows.

Material Topics	Risk Assessment Items	Risk Management Policy or Countermeasures
Corporate Governance	Ethical management and anti-corruption	Formulate the Corporate Governance Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct, and establish communication channels for external stakeholders.
	Shareholders' rights and interests	Commission specialized shareholder services agents to handle shareholder matters, establish communication channels between the spokespersons and external stakeholders, and disclose information on finances, business, products, corporate governance, etc. on the Company's website.
	Socioeconomic compliance	Analyze changes in relevant regulations and other international regulations and take various countermeasures for continuous evaluation and control. The Company has formulated corporate governance and CSR, internal control measures and various management regulations for daily operations in accordance with the Company Act and the Securities and Exchange Act, and obtained the ISO 9001 Quality Management System and the ISO 14001 Environmental Management System certification to meet the requirements of risk management and regulatory compliance.
Operation	Operational and market risks	Each business unit analyzes changes in the industries and adopts various countermeasures to control and handle potential market risk crises.
	Financial, liquidity, credit	Establish internal control systems, and control and implement procedures related to acquisition or disposal of assets, endorsement and guarantees, and lending of funds to others.
	Interest rate and exchange rate changes	Use online exchange rate real-time reporting systems and improve the interactions with financial institutions to determine the trends of exchange rates. Before providing quotations to customers, we first assess the future exchange rate trends and factors which may affect the exchange rates.

Material Topics	Risk Assessment Items	Risk Management Policy or Countermeasures
Operation	Information security management measures	The policy objectives of information security risk management are met in three aspects, information security governance, regulatory compliance, and technology application. From the system to application, and individual to overall, we fully implement the information security management and control measures to ensure the correctness, integrity and security of information and communication, so as to achieve information security risk management and protect the results of the Company's operations.
	Intellectual property management measures	We are one of the leading companies specializing in UPS and power quality disturbance (PQD) equipment in the technical fields of power conversion and clean energy technologies. We value intellectual property rights and have formulated the IP Acquisition, Maintenance and Operation Procedures, Computer Operation Procedures and other necessary operating procedures to enforce the protection of the Company's intellectual property rights.
Environment	Climate change and management	By identifying potential climate risks and opportunities and incorporating GHG inventory operations, we analyze trends and hotspots of GHG emissions continually and make them the follow-up objectives for GHG reduction. We integrate the concept of reducing environmental impact into all stages of product lifecycles and work together with the supply chain to continue developing energy-saving products.
	Wastewater and waste management	Formulate the Energy and Resources Management Procedures to properly manage water, electricity and other energy resources. The Company specializes in assembly and manufacturing, and only domestic waste water is discharged into the sewer system. We have requirements for domestic water use in order to conserve water and reduce waste water. According to our Waste Management Procedures, general wastes are sorted and delivered to qualified recycling operators, and hazardous industrial wastes are entrusted to qualified resource processors for disposal.
Society	Occupational safety	Establishment of various strategies according to laws and execution thereof Employee health examinations are held regularly The production workshops are regularly inspected for their noise intensity Promote labor safety education, lectures on fire protection and fire drills.
	Product safety	The laboratory established by the R&D center collaborates with certification agencies to comply with international energy efficiency standards, ensuring that products can be legally sold in various regions around the world and meet customer and product requirements. Since the laws of various countries are different, the approval of electronics products shall be made based on the test reports or certificates submitted according to the relevant local regulations.
	Supplier management	We have formulated the Procurement Management Procedures, the Supplier Assessment Procedures and the Supplier Environmental Impact Assessment Procedures, and we assess the quality and the environmental impact of suppliers, and verify the actual situation before transactions with suppliers.

Implementation Status

The Corporate Governance and Sustainability Committee assists the board and functional committees in promoting and assessing matters related to corporate governance, environmental, and social responsibilities. It reports the performance of ethical management and CSR to the board once a year and discloses the status on corporate governance in the annual reports. Corporate governance is currently regarded as being at an appropriate standard.

Based on these procedures, the Corporate Governance and Sustainability Committee has prepared the Risk Management Assessment Questionnaire focusing on the scope and items of risk management and distributed it to each responsible unit in October 2025. The work units judge and analyze the possibility and the severity of impact of risk events based on their actual circumstances. The results on the 2025 risk management implementation were reported to the Audit Committee and the board in November 2025.

1. The disclosure covers the sustainability performance of the main locations between January 2025 and December 2025. The risk assessment boundary is mainly included in the scope based on the relevance to the operation of the industry and the degree of impact on the material topics.
2. The Corporate Governance and Sustainability Committee conducts analysis based on the principle of materiality, communicates with internal and external stakeholders, and evaluates the materiality of ESG issues, formulates risk management policies for effective identification, measurement, monitoring and control, and takes specific actions to reduce the impact of related risks.
3. Based on the assessed risks, the relevant formulated risk management policies or countermeasures as follows:

2025 Risk assessment and countermeasures

Material Topics	Risk Assessment Items	Risk levels	Risk Management Policy or Countermeasures	Risk management Assessment of risk management implementation
Corporate Governance	**Ethical management and anti-corruption**	Low-level risk	Formulate the Corporate Governance Best Practice Principles and the Procedures for Ethical Management and Guidelines for Conduct, and establish communication channels for external stakeholders. There has been no violations of ethical corporate management or incidents of corruption, nor has there been any penalty imposed by the competent authority in recent years.	Effective
	Shareholders' rights and interests	Low-level risk	Commission specialized shareholder services agents to handle shareholder matters, establish communication channels between the spokespersons and external stakeholders, and disclose information on finances, business, products, corporate governance, etc. on the Company's website. The Company has been distributing dividends for consecutive 15 years since being listed on the TPEx.	Effective
	Socioeconomic compliance	Low-level risk	Analyze changes in relevant regulations and other international regulations and take various countermeasures for continuous evaluation and control. The Company has fulfilled corporate governance and CSR, formulated internal control measures and various management regulations for daily operations in accordance with the Company Act and the Securities and Exchange Act, and obtained the ISO 9001 Quality Management System and the ISO 14001 Environmental Management System certification to meet the requirements of risk management and regulatory compliance.	Effective
Operation	**Operational and market risks**	Low-level risk	Each business unit analyzes changes in the industries and adopts various countermeasures to control and handle potential market risk crises.	Effective
	Financial, liquidity, credit	Low-level risk	Establish internal control systems, and control and implement procedures related to acquisition or disposal of assets, endorsements and guarantees, and lending of funds to others.	Average

Material Topics	Risk Assessment Items	Risk levels	Risk Management Policy or Countermeasures	Risk management Assessment of risk management implementation
Operation	**Interest rate and exchange rate changes**	Low-level risk	(1) Continue to strengthen the concept of exchange risk hedging among financial personnel. Use online exchange rate real-time reporting systems and improve the interactions with financial institutions to determine the trends of exchange rates and respond to negative impacts caused by exchange rate fluctuations. (2) Before providing quotations to customers, comprehensively consider and evaluate future exchange rate trends and the factors affecting the exchange rates to determine appropriate and reasonable quotations, further minimizing the impact. (3) Use the offsetting control between the recurring foreign currency receivables and payables to achieve a certain degree of hedging. (4) Evaluate and purchase various derivative financial instruments in accordance with the Operating Procedures for Acquiring and Disposing of Assets, and have responsible supervisors strictly control the hedging positions to prevent improper transactions and reduce exchange losses from exchange rate risks.	Effective
	Information security management measures	Low-level risk	The policy objectives of information security risk management are met in three aspects, information security governance, regulatory compliance, and technology application. From system to application and individual to overall, we fully implement the information security management and control measures to ensure the correctness, integrity and security of information and communication, to achieve information security risk management and protect the results of the Company's operations. The Company began implementing an ISO/IEC 27001 information security management system in 2023 and subsequently obtained independent third-party certification.	Effective
	Intellectual property management measures	Low-level risk	We are one of the leading companies specializing in UPS and power quality disturbance (PQD) equipment in the technical fields of power conversion and clean energy technologies. We value intellectual property rights and have formulated the IP Acquisition, Maintenance and Operation Procedures, Computer Operation Procedures and other necessary operating procedures to enforce the protection of the Company's intellectual property rights. The annual summary of the operation are reported to the Audit Committee and the Board of Directors.	Effective
Environment	**Climate change and management**	Low-level risk	By identifying potential climate risks and opportunities and incorporating the GHG inventory operations as required, we analyze trends and hotspots of GHG emissions continually and make them the follow-up objectives for GHG reduction. The Company incorporates the principle of reducing environmental impacts into every stage of the product life cycle and works with its supply chain to continuously develop energy-efficient products. In 2025, the parent company and the Suzhou plant each conducted a greenhouse gas inventory in accordance with ISO 14064-1 and obtained independent third-party verification. Beginning in 2026, the parent company and its major subsidiaries, including the Suzhou plant and Singapore branch, plan to conduct greenhouse gas inventories and obtain independent third-party verification. In addition, in 2025, the Company engaged professional support to implement ISO 14067 product carbon footprint assessments for key three-phase UPS products, with the aim of better meeting customer and market needs.	Effective
	Wastewater and waste management	Low-level risk	Formulate the Energy and Resources Management Procedures to properly manage water, electricity and other energy resources. The Company specializes in assembly and manufacturing, and only domestic waste water is discharged into the sewer system. We have requirements for domestic water use in order to conserve water and reduce waste water. According to our Waste Management Procedures, general wastes are sorted and delivered to qualified recycling operators, and industrial wastes are entrusted to qualified resource processors for disposal.	Effective
Society	**Occupational safety**	Low-level risk	The Company develops and implements relevant strategies in accordance with applicable laws and regulations. It regularly conducts employee health examinations, occupational safety awareness programs, fire safety training, and emergency drills. In 2025, the Company implemented an occupational health and safety management system and obtained certification to ISO 45001.	Effective
	Product safety	Low-level risk	The laboratory established by the R&D center collaborates with certification agencies to comply with international energy efficiency standards, ensuring that products can be legally sold in various regions around the world and meet customer and product requirements. Since the laws of various countries are different, the approval of electronics products shall be made based on the test reports or certificates submitted according to the relevant local regulations.	Effective
	Supplier management	Low-level risk	We have formulated the Procurement Management Procedures, the Supplier Assessment Procedures and the Supplier Environmental Impact Assessment Procedures, and we assess the quality and the status of environmental impact of suppliers, and verify the actual situation before transactions with suppliers.	Effective

3.2.5 Regulatory compliance

Ablerex has always believed that legal compliance is the foundation of a company's establishment, mainly because of the following two points:

(1) It Improves corporate governance and protects shareholders' rights and interests

In accordance with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and relevant laws and regulations promulgated by the competent authority, the Company has established the Corporate Governance Best Practice Principles; the Ethical Corporate Management Best-Practice Principles; the Code of Ethical Conduct for Directors and Managers; the Employee Code of Ethical Conduct; the Human Rights Policy and the Corporate Social Responsibility Best-Practice Principles to be followed by all employees. The measures are to fulfill corporate governance, communicate with stakeholders on their concerns and protect shareholders' rights and interests. In 2025, the Company had no complaints or reports of violations relating to unethical management, corruption, or illegal activities.

(2) It fulfills CSR and complies with social, economic and environmental regulations

The Company has fulfilled corporate governance and CSR, formulated internal control measures and various management regulations for daily operations in accordance with the Company Act and the Securities and Exchange Act, and obtained the ISO 9001 Quality Management System, ISO 14001 Environmental Management System, and the ISO 45001 Occupational Health and Safety Management System certifications to meet the requirements of risk management and regulatory compliance for product safety, labeling specifications and international standards in regions or countries of sales. In 2025, the Company did not violate laws and regulations or suffer major fines (more than NT$100,000) and penalties related to environmental protection, occupational safety and health, human rights, gender discrimination, intellectual property patents, etc.

3.3 Information Security

Material Topic	Information security and privacy protection
Meaning to the Company	Information security is the key to protect the Company's data, systems, and customer privacy, ensuring the continual operation ofAblerex's business, customer trust, and legal compliance.
Policy / Commitment	The concept of "security-based information development" is established to ensure the confidentiality, integrity, and availability of customer and employee data processing, and to protect the security of the Company's data, provide safe, stable, and high-efficiency information services, while committing to the implementation and continuous improvement of the information security management system.
Short-term goals	1. Maintain the ISO 27001 Information Security Management System certification. 2. Conduct information security education and training to promote employees' awareness of information security and strengthen their awareness of related responsibilities. 3. Protect the Company's business information, and prevent unauthorized access and modification to ensure its correctness and completeness. 4. Adopt legally authorized software and regularly conduct internal and external audits to ensure that relevant operations are implemented.
Mid- and long-term goals	We provide safe, stable, and high-efficiency information services, while committing to the implementation and continuous improvement of the information security management system.
Resources invested and actual actions	1. In 2025, the effective operation of the ISO 27001 Information Security Management system was maintained. 2. Periodically conduct information security risk management and implement follow-up improvement measures. 3. Personal data protection awareness and training recorded 263 participant attendances, totaling 526 training hours. 4. In 2025, the Company conducted two social engineering drills covering 280 employees.
2025 Performance results	1. On November 3, 2025, the Company presented the Board with a consolidated report on the status of information security risk management during the year. 2. There was no information security incidents that impacted the Company's operations or infringed on customer privacy in 2025.
Performance evaluation mechanism	Internal and external audit, the Sustainable Development Committee
Contact window	Responsible department: Information and Human Resource Department Grievance Mechanism: yaohung@ablerex.com.tw

3.3.1 Information security management strategy

In terms of the information security risk management policy goal under sustainable operations, the Company works on three major aspects, namely, information security governance, legal compliance, and technology applications, to enhance the Company's management of information security, and establish the concept of "security-based information development" to ensure the confidentiality, integrity, and availability of customer and employee data processing, and to protect the security of the Company's data, provide safe, stable, and high-efficiency information services, while committing to the implementation and continuous improvement of the information security management system.

Information security strategy

Information security governance	Physical and environmental safety: Ensure that the physical facilities and environment of the organization are appropriately controlled for safety. Asset management: Manage the assets of the organization, including identification, classification, tracking, and protection of assets. Information security incident management: Establish strategies and procedures for handling information security incidents and accidents. Information backup: Ensure appropriate information backup and recovery plans. Information categorization, classification, and processing: Ensure that information is categorized, classified, and processed according to the sensitivity.
Regulatory compliance	Network security: Protect the organization's network and data transmission in compliance with relevant laws and standards. Safeguard development policy: Formulate and implement appropriate information security policies to ensure compliance. Technical vulnerability management: Monitor and manage the security vulnerabilities of systems and applications.
Technology applications	Data transmission: Ensure that data are appropriately protected during transmission. Security configuration of endpoint devices: Manage and maintain the security configuration of endpoint devices. Cryptography: Protect sensitive information and communications with appropriate encryption technology. Technical vulnerability management: Identify, assess, and handle vulnerabilities with technology tools comprehensively.

The Company's information security management unit is the Information Department, which is responsible for reviewing the Company's information security governance policies, planning, supervising, and implementing information security management operations at each branch point, and monitoring the information security status at each point at any time. In the event of a material information security risk event, the Company reports to the General Manager in a timely manner, regularly assess information security risks, and reports to the Board of Directors.

3.3.2 Information security management programs

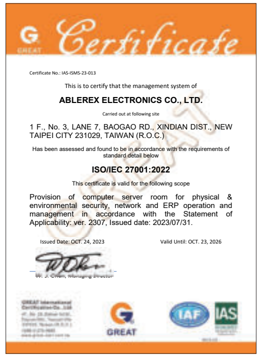
The Company reviews the information security risks through risk identification and risk assessment to confirm the degree of adverse impact of the information security risks on the Company's operations, and takes corresponding management measures. The Company also reviews the information structure and network activities, as well as inspects network equipment, servers and terminals, tests other equipment, and reviews security settings, among other things. The Company looks for any loophole or equipment problem continuously, and responds to the challenges faced in terms of information security, such as APT, DDoS, ransomware, social engineering attacks, theft of information, and other information case issues. The Company's information security management is planned as follows:

1. **Risk assessment:** Perform comprehensive risk assessments on a regular basis to identify potential threats, weaknesses, and risks.
2. **Security policy and procedures:** Implement access control, password strategy, and data classification requirements.
3. **Access control:** Implement the authentication and authorization mechanism to ensure that only the authorized personnel can access sensitive information.
4. **Network security:** Protect network infrastructure, including firewalls, intrusion detection systems, vulnerability scanning, and security updates, to reduce cyber threats.
5. **Security training and education:** Provide employees with security training and education to enhance their awareness of information security.
6. **Monitoring and alert:** Implement a monitoring system to monitor network activities and detect abnormal behavior in a timely manner to respond to security incidents.
7. **Incident response plan:** Formulate a response plan and data recovery strategy for security incidents to reduce losses and quickly restore operations.
8. **Periodic review and update:** Periodic review and update security measures to ensure they can respond to new threats and loopholes.

Resources invested in information security

Item	2023	2024	2025
Anti-virus software	58,500	96,750	123,000
Maintenance fee	2,363,149	2,209,711	2,177,810
Expenses for access control to the data center	0	0	0
Expenses for equipment and software upgrades	3,259,830	4,653,578	2,310,577
Total	5,681,479	6,960,039	4,611,387

In 2025, the Company conducted two social engineering simulations covering 280 employees. Employee response behavior was quantified using metrics including email open rates, click-through rates, attachment open rates, and phishing susceptibility rates. The results were used to plan follow-up training and performance evaluations. Employees who did not pass the simulations were assigned one hour of information security training. The Company also conducted awareness and training on personal data protection, including courses on personal data protection management and the Code of Conduct for Employees. These courses recorded 263 participant attendances totaling 526 training hours.



ISO 27001 Information Security Management System Certificate

In order to better protect the Company's information assets, improve risk management and provide customers with confidence, Ablerex introduced the ISO 27001 Information Security Management System (ISMS) and certification in 2023. In 2025, the certificate validity was maintained. The Company's overall information security implementation is reviewed through internal audits every year to ensures compliance with relevant legal requirements, customer requirements and information security system requirements, in order to ensure that all of Ablerex's information assets are adequately protected. There was no information security incidents that impacted the Company's operations or infringed on customer privacy in 2025.

3.4 Management Performance

Material Topic	Economic performance
Meaning to the Company	Maximizing operational performance and value are the goals of business operations
Policy / Commitment	Ablerex focuses on developing diverse green products and solutions which can optimize the energy conservation benefits, and the approach achieves stable revenue growth and profitability
Short-term goals	Dividends are continuously distributed every year.
Mid- and long-term goals	Stable operating revenue growth and profitability are realized to enhance return on shareholders' equity.
Resources invested and actions	The Company's financial health and development potential are assessed through multiple indicators and the Company's operating performance is inspected.
2025 Performance results	Earnings per share were NT$4.02 in 2025.
Performance evaluation mechanism	Internal and external audit, the Sustainable Development Committee
Contact window	Responsible department: spokesman from the Financial Department Grievance Mechanism: financial@ablerex.com.tw

Sustainable development is the mission of an enterprise, and maximizing performance and value is the objective and pathway for an enterprise to give back to its stakeholders. Stakeholders' concerns of enterprise growth, business performance and other rights and interests are important indicators for future investment and decisions. Ablerex values stakeholders' concerns of operating performance, and, in order to fulfill corporate governance and sustainable development, focuses on developing diverse green products and solutions which can optimize the energy conservation benefits, and the approach achieves stable revenue growth and profitability to improve return on shareholders' equity. The Company expresses its business performance during the period with financial data, which comes from the financial reports audited by professional accounting firms.

Consolidated Statement of Financial Position

Item	2023	2024	2025
Capital (NT$ thousand)	450,000	450,000	450,000
Consolidated revenue (NT$ thousand)	2,925,183	3,024,134	3,355,284
Gross profit (NT$ thousand)	747,438	799,080	997,910
Income tax (NT$ 1,000) (Note 2)	26,035	35,956	58,283
Net income for the period (NT$ thousand)	90,591	97,230	180,357
After-tax earnings per share (NT$)	1.95	2.15	4.02
Net Worth Per Share (NT$)	37.45	38.23	37.49
Payments to funders: Distributed as stock dividends (NT$)	0	0	0
Payments to funders: Distributed as cash dividends (NT$)	2.0	2.0	3.25

Note 1: The consolidated financial position adopts the International Financial Reporting Standards, covering 13 invested subsidiaries (refer to the information on affiliated enterprises in the 2025 Annual Report for details).

Note 2: The current income tax expense is calculated on the basis of the tax laws enacted or substantively enacted at the balance sheet date in the countries where the Company operates and generates taxable income.

The Company's operating revenue comprises revenue from product sales and services. A year-on-year comparison of the revenue contributions from the five product categories and services shows that three categories recorded growth in 2025. In descending order by the amount of growth, these were project engineering, other products (including components and batteries), and service revenue. Project engineering revenue increased significantly by 33.83%, making it the primary driver of revenue growth in 2025. Revenue from active power filters (APFs), PV inverters, and uninterruptible power supply (UPS) products, however, declined. As the total revenue increase from the growing categories exceeded the total decrease from the declining categories, total revenue reached NT$3,355,284 thousand in 2025, an increase of NT$331,150 thousand, or 10.95%, from 2024.

Total operating expenditures for the year amounted to NT$3,104,795 thousand, an increase of NT$179,751 thousand, or 6.15%, from NT$2,925,044 thousand in 2024. Operating costs increased by NT$132,320 thousand, while operating expenses increased by NT$47,431 thousand. As the gross profit margin in 114 increased from 113, the increase in operating costs mainly reflects the growth of operating revenues. Within operating expenses, research and development expenses continued to increase in support of the Company's development strategy and talent retention needs, while selling expenses rose significantly due to the expansion of business activities and performance-based incentives.

Company's dividends policy

According to the Articles of Incorporation of the company, where there are surplus earnings for a fiscal year, the company shall firt make its tax payments, compensate for any accumulated losses, then set aside 10% as legal reserve, provided that if the legal reserve has already reached the paid-in capital of the company, such requirement may not be applied.

The Company's profit is distributed in the form of cash or stock. For the type and ratio of the distribution of such profit, according to the future cash demands and long-term operating plans of the company, the Board of Directors may establish a distribution proposal based on the consideration of shareholders' rights, dividend balance policy and expense planning, etc. in order to report to the shareholders' meeting for resolution on the adjustment thereof.

The Board formulates the Company's earnings distribution proposal. In principle, at least 30% of earnings is distributed as dividends to shareholders, with cash dividends accounting for no less than 30% of total dividends. Based on the Company's performance for the year, 6% to 10% of annual profit is allocated as employee compensation, and no more than 2% is allocated as remuneration for directors and supervisors. At least 30% of total employee compensation must be allocated to rank-and-file employees. In 2026, the Board resolved to allocate 6.03% of the Company's 2025 profit as employee compensation. Based on the estimated distribution, 51.67% of this compensation will be allocated to rank-and-file employees, thereby meeting the minimum requirement of 30% set forth in the Company's Articles of Incorporation. Through this allocation, the Company shares the results of its business performance with the employees who have worked alongside it and recognizes the dedication and sustained efforts of its rank-and-file employees.

<Direct economic value generated and distributed>

Unit: NT$ thousand

Consolidated Financial Position			2023	2024	2025
Production and of Direct Economic Value	Operating Revenue		2,925,183	3,024,134	3,355,284
	Other income (including interest and others)		14,295	22,176	9,929
	Other gains and losses		5,271	24,067	(10,787)
Economic value distributed	Operating costs	Operating costs	2,177,745	2,225,054	2,357,374
		Operating expenses	636,722	699,990	747,421
	Employee salary and benefits	Employee benefits expenses	625,174	685,591	735,134
	Paid to fund providers	Financial cost	13,656	12,147	10,991
		Cash dividend	90,000	90,000	146,250
	Government transactions	Income tax expenses	26,035	35,956	58,283
		Fines	0	0	0
	Community investment	Charity expenses	364	468	1,168
Economic value retained			591	7,230	34,107

4

Sustainable Product and Customer Management

4.1. Sustainable Products

4.1.1 Product R&D and innovations, and green products

Material Topic	Innovation and R&D
Meaning to the Company	With a strong R&D team and advanced professional production equipment, the Company is committed to the development and production of fast-response, high-efficiency, innovative power electronics products that meet market needs.
Policy / Commitment	The Company focuses on developing high-efficiency, compact, lightweight products with high power density and advancing smart, modular, network-enabled designs that conserve energy and reduce carbon emissions. It also prioritizes customer health and safety and fulfills its corporate responsibility for environmental protection.
Short-term goals	1. Integrate cross-disciplinary product technologies and maintain a strong commitment to technological innovation to enhance overall technical competitiveness. 2. Continue investing in new energy, renewable energy, energy recovery, and energy efficiency technologies and develop related products to position the Company for future markets. 3. Develop market-competitive products at reasonable costs while balancing manufacturability, customization flexibility, and a diverse range of functional options. 4. Strengthen the Company's capabilities in developing high-capacity power electronics products, with a focus on larger-scale, industrial, and modular solutions. 5. Maintain annual R&D expenditure at more than 5% of revenue.
Mid- and long-term goals	Become a supplier of grid-scale energy regulation equipment and a technical service provider by integrating energy storage and green energy products with energy control systems, thereby taking concrete action to support Taiwan's energy transition.
Resources invested and actions	1. Continue undertaking customized design modifications to meet market needs. 2. Continue developing high-capacity, high-power-density power electronics products. 3. Achieve compliance with grid-connection standards for the Taurus 200k three-phase UPS, enabling its application in energy storage systems. 4. Complete development of the parallel configuration for the Taurus 200k three-phase UPS, allowing system capacity to be expanded to 1.6 MW. 5. Launch a new 3U, 100 kVA high-power-density active power filter.
2025 Performance results	1. Invested approximately NT$196 million in R&D, representing 5.86% of revenue, with 140 personnel engaged in R&D. 2. 3U active power filter: EnerSine Legend 150A. 3. Automatic Transfer Switch (ATS): ATSP-120 and ATSP-130 U.S. models. 4. Three-phase UPS series: KRONOS PLUS XL 10-40 kVA, BSMI (Taiwan) and European-standard models.
Performance evaluation mechanism	Internal and external audit, the Sustainable Development Committee
Contact window	1. R&D Department 2. Technical Support Department/Sales Department

Rapid industrial development in recent years has not only accelerated the depletion of conventional fossil fuels but also caused environmental impacts worldwide, including environmental pollution and the greenhouse effect. Countries are therefore working to reduce their dependence on fossil fuels. From the perspectives of energy diversification, pollution reduction, and sustainable energy development, renewable energy has become an essential direction for future development and a major government policy priority. The renewable energy sources currently considered to have the greatest potential include solar energy, wind power, and fuel cells.

In support of the United Nations' advocacy of resource conservation and environmental protection, Ablerex is committed to reducing environmental impacts and contributing to the protection of the planet. The Company develops high-efficiency uninterruptible power supply (UPS) systems, Active Power Filters (APFs) that improve power quality, green energy system equipment such as Solar Inverters, and Energy Storage Systems (ESSs) for renewable energy. These products help customers reduce carbon dioxide emissions and improve energy efficiency. Guided by this principle, the Company continues to advance new product development.

4.1.1.1 Product design strategy and concept

[R&D short-, Mid- Term and long-term goals]

Research and Development Stage	Goals	Strategic Policy
Short-term	Meet market demand	1. Develop low-end single-phase UPS products to meet the low-price market demand 2. Streamline and simplify mass production design to achieve manufacturing cost advantages
Mid- Term	Consolidate market demand	1. Consolidate products in different fields to develop overall solutions 2. Continue to fill products in different price ranges to meet diverse needs 3. Focus on product research and development for the improvement of power quality and increase of power supply reliability
Long-term	Technological innovation and enhanced competitiveness	1. Commitment in technology innovation to enhance the technical competitiveness 2. Continuously invest in the development of related products in the new energy, renewable energy, energy recycling, and energy saving fields to be launched in the future market; 3. Develop products with costs meeting market demand while considering feasible manufacturing, flexible customization, and diverse functional choices; 4. Improve the development capabilities of high-power capacity products, and develop toward the direction of large-scale, industrialization, and modularization

[Product design]

Products continue to be developed with greater efficiency, smaller form factors, and lighter weight. The Company also incorporates smart, modular, network-enabled, energy-efficient, and low-carbon principles into product design. In addition, the Company prioritizes user health and safety and fulfills its corporate responsibility for environmental protection, with the goal of ensuring that every product complies with applicable health and safety laws and regulations throughout its life cycle.

Assessment and measures of product lifecycle safety and health at each design stage:

➢Product Concept Development Stage

The Company collects and analyzes market information to assess future product developments and technology trends, thereby addressing potential health and safety concerns for end users.

- Market research
- Customer feedback
- Academic research and feedback
- Reports from research institutions

➢Product Research and Development Stage

◈Materials aspect

During the initial development and design stage, the Company discusses material requirements with suppliers and requires them to provide material test reports to determine whether the relevant components contain hazardous substances. All materials must also comply with lead-free process requirements to prevent potential risks to end-user health and safety.

◈Technical design aspect

a. Specification environmental protection/safety function improvement

❖Design the new product structure in order to reduce the harmonic pollution and to improve the grid power quality.

❖Automatic shutdown during the environmental variable abnormality in order to ensure the safety of terminal users.

b. Increase efficiency

Continue developing higher-efficiency, energy-saving products and integrating different product systems to help customers conserve energy, reduce costs, and minimize harmonic distortion.

➢Product Certification Stage

Products are certified in accordance with the safety requirements of each country and customer requirements to ensure that they comply with applicable environmental, health, and safety standards.

- United States: cULus / cTUVus / FCC / ENERGY STAR / DOE
- Europe: CE / TUV / EMC / GS&CB / GS / VDE-AR-N4105 / G83/39 / CGC
- Taiwan: BSMI / VPC

▪Thailand: ETS

▪Australia: SAA

▪UK: UKCA

▪Mexico: NOM

[Product Design Direction]

1. Development of multi-functions of high efficiency, compact, light-weight, smart, modularized, network and decentralized UBS new technologies.
2. Three-phase, high frequency and parallel connected Medium and large UPS
3. APF of high efficient power quality management technology
4. Grid-connected type of high power SOLAR INVERTER
5. Power management monitoring software technologies AC PDU, DC PDU
6. SMART GRIDS and cloud application related products
7. Wireless battery monitoring system BMS
8. Large energy storage system (ESS)

4.1.1.2 R&D expenditure

[Personnel committed to R&D and their experience]

As of December 31, 2025, the Company had a total of 140 R&D personnel, and their education background is as follows:

December 31, 2025 / Unit: people

Education	Doctoral degree	Master's degree	Bachelor's degree	College	Senior high school and below	Total
Number of people	2	69	60	5	4	140
Percentage	1.43	49.29	42.86	3.57	2.86	100.00%

[R&D expenditure]

The Company greatly emphasizes product development with annually incremental R&D expenses, and the R&D expenses already committed in the last three years are as below:

Item \ Year	2023	2024	2025
Research and development expenses (NT$ thousand)	170,979	188,965	196,588
Net operating income (NT$ thousand)	2,925,183	3,024,134	3,355,284
Percentage (%) of net operating income as R&D expenses	5.85%	6.25%	5.86%

4.1.1.3 R&D results

4.1.1.3.1 Improvement of energy efficiency of various types of products

According to the types of products, the energy efficiency of various types of products is as follows

Product type	Energy efficiency	Benefit
UPS (Uninterruptible Power Supply system)	95.40%	Provide stable power quality and backup power to help enterprises reduce costs, and also reduce the use of generator equipment to reduce carbon emissions, air pollution and noise
SOLAR INVERTER	98.01%	Using the power inverter to transform the solar energy into usable electricity to be used for loads or put into the mains (wholesale), and to assist enterprises in achieving the objective of energy savings and carbon reduction.
APF (Active harmonic suppression device)	97.62%	The use of APF is able to reduce the harmonic pollution/virtual power compensation and balance loads in order to stabilize power quality and reduce power distribution loss; in addition, it is also able to increase the power factor in order to achieve the objective of carbon reduction.
ESS (Energy Storage System)	98.07%	The power generated by solar energy and wind energy is provided to household loads through power converters, and the remaining electricity can be stored in batteries, providing benefits of self-sufficiency or time-of-use pricing, while reducing energy consumption, carbon emissions and costs.

* Note 1: The efficiency data is extracted from power analyzers HIOKI PW3390 and YOKOGAWA WT1600, using the maximum efficiency value of similar product in each year to generate the reports.

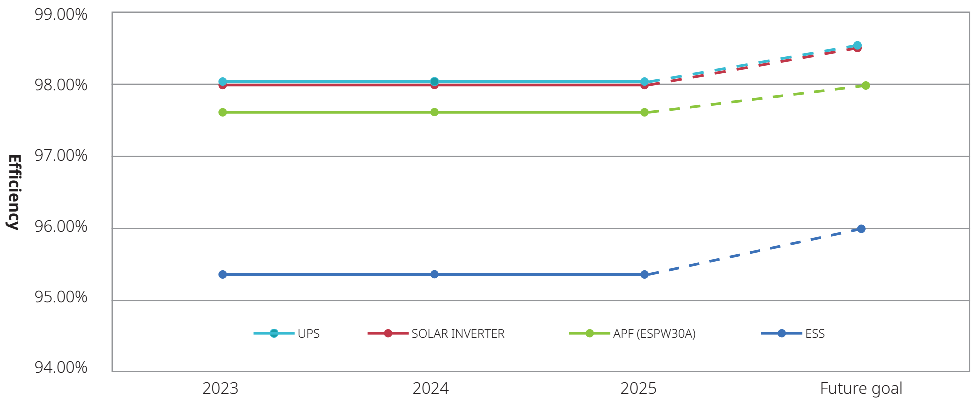
Note 2: In recent years, products in various application fields have focused on improving product competitiveness/cost reduction/applicability function expansion as the development pillar. Therefore, the energy-saving efficiency of the UPS is based on the data of 2025; the energy-saving efficiency of the SOLAR INVERTER and ESS is based on the data of 2021; and the energy-saving efficiency of the APF is based on the data of 2022.

Improvement results of energy-saving efficiency of new product technology over the years

Product\ Year	2023	2024	2025	Future goal
UPS	95.36%	95.36%	95.40%	96.00%
SOLAR INVERTER	98.01%	98.01%	98.01%	98.50%
APF (ESPW30A)	97.62%	97.62%	97.62%	98.00%
ESS	98.07%	98.07%	98.07%	98.50%

* Note 1: The efficiency data is extracted from power analyzers HIOKI PW3390 and YOKOGAWA WT1600, using the maximum efficiency value of similar product in each year to generate the reports.

Product Energy-Saving Performance in Recent Years



Note: In recent years, products in various application fields have focused on improving product competitiveness/cost reduction/applicability function expansion as the development pillar. Therefore, the energy-saving efficiency of the UPS is based on the data of 2025; the energy-saving efficiency of the SOLAR INVERTER and ESS is based on the data of 2021; and the energy-saving efficiency of the APF is based on the data of 2022.

4.1.1.3.2 Technology or product researched and developed successfully

Technologies or products successfully developed by Ablerex in the last three years are described as follows:

Year	Product type	Technology or product researched and developed successfully	Description of features or usages
2023	APF	APF 30A ESPW30A	1. Use of new three-level structure in order to significantly increase the operating efficiency of the entire machine 2. Reduce noise, suitable for office building applications 3. Improve power density to effectively reduce size 4. Wall-mounted design
	UPS	Online three-phase UPS TAURUS 200k	1. Use of new three-level structure in order to significantly increase the operational conversion efficiency of the entire machine 2. Output power factor design can reach PF = 1.0 3. Addition of accelerated ECO supply conversion mode, and conversion speed< 3ms 4. Added the function to sent the battery energy back to the grid
2024	UPS	Online single-phase UPS AP2 1k~3k RT / Tower Model for 230Vac / 120Vac System	1. Power factor 1.0 2. Increase the conversion efficiency of the entire machine to 93% 3. Possible to combine Super Charger for 8A charging current 4. Patented function of residual electricity estimation 5. 1K: 2-3 batteries; 2K: 4-6 batteries; 3K: 6 batteries 6. Lead-acid battery/lithium battery compatible design
		Online single-phase UPS MP4 6k/10k RT / Tower Model for	1. Power factor 1.0 2. Increase the conversion efficiency of the entire machine to 95% 3. 2U RT high power density design 4. Possible to combine Super Charger for 4A charging current 5. Lead-acid battery/lithium battery compatible design
		Online interactive single-phase UPS GR2 550VA–1kVA	1. Increase power factor of the existing products from 0.6 to 0.7 2. Improvement of power density/simplification of design complexity/ enhancement of stability 3. Suitable for generator applications 4. Equipped with USB charging ports
		Online three-phase UPS TAURUS 200k low-frequency UPS	1. Use of new three-level structure in order to significantly increase the operating efficiency of the entire machine 2. Output power factor design can reach PF = 1.0 3. Addition of accelerated ECO supply conversion mode, and conversion speed< 3ms 4. Expansion of sales scope in markets
	ESS	Energy Storage System Based on PCS Taurus 200kVA	1. New generation of energy storage system, with a single unit capacity of 200kW. It can expand the system capacity in parallel according to user needs, up to 1.6MW. It can be equipped with high-energy-density lithium battery modules. 2. Through ESS-MET, PCS Taurus, PV Inverter can be integrated to exert the complete function of regulation and control in the energy-storage system, including: time-of-use tariff, auto scheduling, peak-shaving, self-sustaining, emergency disaster output, among other function modes.

Year	Product type	Technology or product researched and developed successfully	Description of features or usages
2025	APF	Active Power Filter EnerSine Legend 150A 400V	1. Use of new three-level structure in order to significantly increase the operational conversion efficiency of the entire machine 2. New inductor design that increases the output switching frequency 3. Simplified hardware design that substantially reduces costs 4. 3U rack-mounted, 150A high-power-density design 5. Rack Module / Wall Mount Type
	ATS	Automatic Transfer Switch (ATS) ATSP-120/130 UL Cert.	1. Fast conversion time 21ms to 16ms. 2. Support USB firmware update 3. Support EPO emergency stop function 4. High MTBF design 5. Supports business expansion in the U.S. market
	UPS	Online three-phase UPS Kronos XL 10k~40k BSMI (TW)	1. Use of new three-level structure in order to significantly increase the operating efficiency of the entire machine 2. Power factor (PF) = 1.0 3. Addition of accelerated ECO supply conversion mode, and conversion speed< 3ms 4. Can accommodate an optional transformer or battery bank, effectively reducing the overall system footprint 5. Supports business expansion in the Taiwan market
	UPS	Online three-phase UPS Kronos XL 10k~40k CE	1. Use of new three-level structure in order to significantly increase the operating efficiency of the entire machine 2. Power factor (PF) = 1.0 3. Addition of accelerated ECO supply conversion mode, and conversion speed< 3ms 4. Can accommodate an optional transformer or battery bank, effectively reducing the overall system footprint 5. Supports business expansion in the European market

Description of key innovation and R&D results in 2025

Item: Battery Container Energy Storage System

Description:

In response to the national development strategy and the frequency at which regulation services of the Taiwan Power Corporation conduct power storage when the frequency is high at TPC, we are able to conduct power discharge from our storage when the frequency is insufficient, which establishes a decentralized grid, further reducing the power loss on feeders from TPC's power plants to users that usually occurs.

In addition to supporting the Taipower frequency regulation services described above, the integrated Battery Container Energy Storage System can also transform variable solar power output into stable, dispatchable electricity, making it a key enabler of effective renewable energy utilization. In grid-scale systems, the rapid charging and discharging capabilities of battery energy storage systems enable peak shaving and valley filling, thereby deferring the need to expand conventional generating capacity. At the transmission and distribution level, the system can also be integrated with power electronic converters to stabilize voltage and frequency, manage power quality, and enhance the stability of renewable energy grid integration. For end-user applications, the energy storage system can serve not only as an uninterruptible power supply but also as an on-site power generation system for self-generation and self-consumption, thereby increasing the solar self-sufficiency rate and realizing the benefits of electricity price arbitrage.

Product characteristics:

Many energy storage systems currently deployed in Taiwan use foreign-made products and frequently encounter problems such as system integration issues that prevent grid connection, excessively long waits for replacement parts, and difficulties with maintenance. In addition to leveraging its core energy storage technologies, Ablerex has developed control strategies for smoothing the power output of solar power generation systems. Drawing on its strengths as a Taiwan-based company, Ablerex continues to invest in Taiwan and advance the R&D of its own-brand photovoltaic inverters, energy storage systems, and uninterruptible power supply systems. By bringing domestically produced energy storage systems to market, the Company can help strengthen grid resilience throughout Taiwan.

Benefits:

In response to the requirements of the Bureau of Standards, Metrology and Inspection, a set of 1MW/1.024MWh energy storage systemhas been installed at the National Energy Storage System Testing Center in the Tongluo Industrial Park. The system charges during off-peak hours and discharges at the peak hours, which helps users save on electricity costs, and helps Taipower reduce feeder loss, carbon emissions and power generation costs. In addition, when the National Energy Storage System Testing Center conducts the battery discharge test, the energy storage system can charge. When the tested battery needs to be charged or there is another load demand, the energy storage system will discharge to reduce energy loss as well as carbon emissions and electricity costs. In addition, when the power supply of Taipower is interrupted, the energy storage system will continuously supply power to the National Energy Storage System Testing Center if the battery is charged, becmoing a micro-grid and disaster prevention mechanism

Tongluo Industrial Park - National Energy Storage System Testing Center

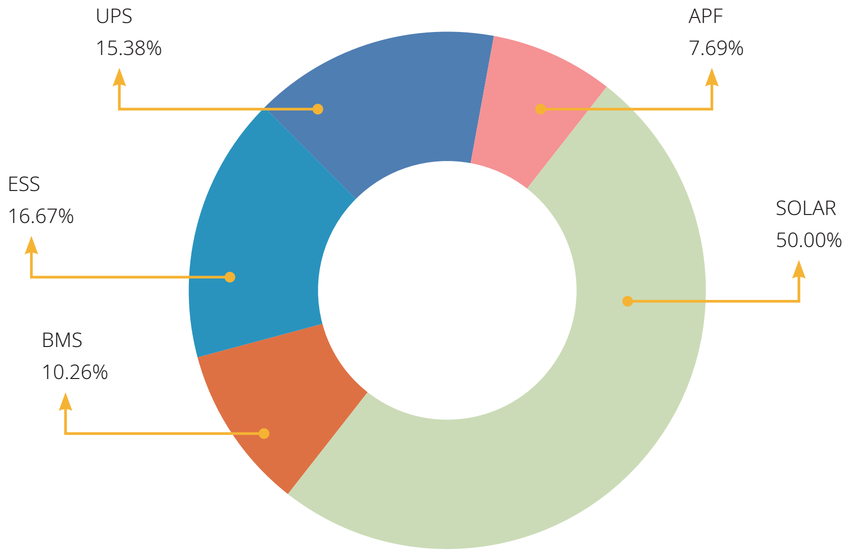
4.1.1.3.3 Patented technology

To strengthen product innovation and R&D and enhance its market competitiveness, Ablerex has steadily expanded its patent portfolio in Taiwan and overseas. These patents have delivered tangible benefits in advancing technology, improving efficiency, and reducing pollution, ultimately contributing to the goal of energy conservation and carbon reduction. The Company currently holds 78 valid patent certificates.

<Quantity of Patent Applications for Different Product Types>

Registration region	UPS	APF	SOLAR	BMS	ESS	Total
Taiwan	5	2	19	4	6	36
China (PRC)	1	2	8	2	3	16
U.S.A.	5	2	12	2	4	25
Italy	1					1
Total	12	6	39	8	13	78

<Patent Application Ratio of Different Product Types>



<Ablerex develops patented technologies capable of significantly improving product performance and efficiency>

No.	Patent Name	Application Summary	Applicable Product Type
1	Method and apparatus for tracking maximum power of solar power generation system	Applied to a solar power generation system, using an active resistive method to provide the maximum power output from the solar panels for load use in order to maximize the utilization of renewable energy.	SOLAR INVERTER
2	Two-way DC/DC converter control method	Applied to household solar energy storage systems; can store excessive power into the battery set such that it is able to achieve self-sufficiency and save energy during power consumption at peak times or during power outages.	SOLAR INVERTER
3	Business model, method and system generated from recovering information from testing power energy	Applied to a battery facility, this system is able to recover the power consumed by the equipment pending for testing back to the grid system in order to achieve the energy saving and carbon reduction effects.	UPS
4	Solar cell module shielding compensation apparatus	When a solar panel is shielded by external objects such that the power generation amount is reduced, such technology is able to increase the output voltage and power of the solar panel in order to achieve the optimum use of solar energy.	SOLAR INVERTER
5	Solar panel power generation abnormality testing method and system thereof	When a solar panel is damaged, this technology is able to detect the cause of the malfunction early for replacement thereof such that the solar energy resource application can be maintained at the most optimum state.	SOLAR INVERTER
6	Battery status testing method and system thereof	Applied to the energy storage system, telecommunication server, base station and utility room, etc. Such technology is able to detect the remaining electricity status and health condition of the battery through partial discharge in order to maintain the system in its optimal state during usage.	BMS
7	Multiport energy storage system and its control methods	Used in ESS or UPS systems, this technology can provide multi-power input and single-power output for the purpose of supplying the load or putting into the mains and single-power input and multi-power output supplying the load or inject power into the mains	UPS / ESS
8	Dual-port energy storage system and its control methods	Used in ESS or UPS systems, this technology can provide single-power input and dual-power output for the purpose of supplying the load	UPS / ESS

No.	Patent Name	Application Summary	Applicable Product Type
9	Quick cut-off device of thyristor AC switch and its operations	Used to replace the traditional AC switch with this smaller version	SOLAR INVERTER
10	Power smoothing method and system for renewable energy power generation	Resolve issues with intermittent renewable energy grid connection causing power system instability	SOLAR INVERTER
11	Two-way isolating multi-level DC-DC power conversion apparatus with a wide voltage range and method thereof	Used in a two-way isolating multi-level DC-DC power conversion apparatus with a wide voltage range, and a method thereof, to reduce the capacity of the filter circuit, so as to expand the output voltage range and two-way power conversion and improve the operational efficiency.	ESS
12	Simplified solar panel power generation abnormality testing method and system thereof	Used in a solar panel power generation exception detection system. It compares the current point or several voltage points with an exception testing model with power generation to check if the solar cell module generates electricity abnormally. The power does not need to be calculated, so it can simplify the power generation exception testing procedures and reduce the testing costs, while improving the testing efficiency.	SOLAR INVERTER
13	Operation and maintenance exception testing method and system for solar module or module string	Diagnostic system and method used in detecting exceptions in solar module power generation or cleaning times, which can provide testing for multiple power generation exceptions and integrate with operation and maintenance exception testing to prevent improper direct conversion performance.	SOLAR INVERTER
14	Power factor compensation control method and system for solar power project field	Used in solar power system project field for day-night VAr compensation to improve the stability of the power system.	SOLAR INVERTER
15	DC-DC converter with parallel switches and control method thereof	Used in UPS systems, solar power systems, energy storage systems, and active power filters. This technology can increase the effective switching frequency by multiple times while simultaneously reducing the required inductance and significantly reducing the size of passive components.	UPS / SOLAR INVERTER / ESS / APF

4.1.2 Customer health and safety

Material Topic	Product Quality
Meaning to the Company	Product quality is the Company's core value and the key to market competitiveness. The Company is committed to providing highly efficient and reliable power electronics products. Its steadfast commitment to quality and continuous innovation not only strengthens customer trust but also reinforces the brand's leading position in the global market.
Policy / Commitment	Ablerex highly values the health and safety of customers, and strictly abides by international energy efficiency standards through cooperation with certification units. All products comply with international regulations and guidelines on product safety and labeling.
Short-term goals	1. Achieve 100% compliance with product safety regulations. 2. Fully implement hazardous substance management.
Mid- and long-term goals	We are committed to continuously improving the performance and reliability of power and electronic products to meet the global market demand for high-quality power solutions.
Resources invested and actions	1. Lead-free raw materials were introduced, along with lead-free testing, to achieve a completely lead-free process in the production line 2. Maintain a professional product safety compliance team that keeps abreast of the latest regulations and standards. 3. Product are tested against the safety regulations to ensure their safety and quality 4. Ensure that the ISO 9001 quality management system continues to operate effectively.
2025 Performance results	In 2025, the Company did not sell any banned or disputed products and incurred no significant fines for non-compliance with laws and regulations concerning the provision and use of products and services. The target of 100% compliance with product safety regulations was achieved.
Performance evaluation mechanism	Internal and external audit, the Sustainable Development Committee
Contact window	Unit of safety regulations

Ablerex places great importance on customer health and safety and works with professional certification bodies to strictly comply with international energy efficiency standards. All products comply with international regulations and guidelines on product safety and labeling. From research and development, design, manufacturing to product use and other stages, the impacts on the safety of the human body and the environment are taken into consideration. The Company also takes the initiative to obtain product-related safety certifications and submit test reports or certificates to increase market access while providing customers and users with safe and reliable products. The related Customer Health, Safety, and Rights Protection Policy is published on the Company's official website. As of 2025, no prohibited or controversial products have been sold, and no large fines imposed for violation of laws and regulations due to the provision and use of products and services.

Customer health, safety, and rights protection

4.1.2.1 Product safety compliance and hazardous substance management

The laboratory established by the Company's R&D Center works with certification bodies to comply with international energy efficiency standards and provide the required test reports or certificates. This ensures that the Company's products can be legally sold in markets worldwide and meet customer and market requirements for energy-efficient products. The Company has established customer complaint handling procedures that provide a transparent and effective consumer grievance mechanism for its products and services. It has also established a Corporate Social Responsibility section on its website that includes stakeholder communication channels to facilitate consumer complaints and allow all stakeholders to express their views. Since 2016, the Company has also maintained an English-language Corporate Social Responsibility webpage to help non-Chinese-speaking stakeholders understand its operations and provide them with a platform for submitting complaints. In addition, customer satisfaction surveys are conducted regularly each year, and the results are analyzed and used to make improvements.

The Company places great importance on customer health and safety. Every stage, from R&D and design through manufacturing and finished-product release, is effectively controlled in accordance with applicable requirements to ensure compliance with product requirements in customers' local markets.

Technical design:

Environmental and safety features are enhanced in new product specifications. New product architectures are adopted to reduce harmonic pollution and improve utility power quality. Products are reinforced with sufficient filters to block harmonics from entering the mains, so as to prevent long-term pollution to mains which may affect the health and safety of users. Automatic shutdown is available during the environmental variable abnormality in order to ensure the safety of end users. The Company continues to develop high-efficiency, energy-saving products and integrate its various products to help customers achieve greater energy and cost savings while also reducing harmonic pollution.

Production materials:

Promotion of the Restriction of Hazardous Substances Directive (RoHS). RoHS came into effect on July 1, 2006. Products sold to the EU must not contain lead, cadmium, mercury, hexavalent chromium, polybrominated biphenyls, polybrominated diphenyl ethers, bis(2-ethylhexyl) phthalate, benzyl butyl phthalate, dibutyl phthalate and diisobutyl phthalate.

The Company actively promotes green manufacturing and procurement. During the initial stages of product development and design, it discusses material requirements with suppliers and requires them to provide material testing reports to confirm that the relevant components contain no hazardous substances. The Company also requires all materials to meet lead-free process requirements.

The Company has fully adopted lead-free raw materials and manufacturing processes and has completed the relevant electrical R&D testing. It has successfully manufactured hazardous-substance-free products that meet the requirements of its major customers and has received positive recognition.

Regulatory compliance:

The company products seek to achieve the goal of being environmental friendly, energy saving and hazardous substance free in order to comply with the local laws and regulations. In principle, all products shall comply with the RoHS for procurement. When assessing new suppliers, we request them to include the RoHS requirements for parts or raw materials in the contracts or orders, and their R&D personnel shall provide information related to safety.

4.1.2.2 Safety inspection

In response to global environmental issues, Ablerex is committed to improving power quality and energy efficiency and to integrating and developing energy-saving and green energy products and solutions. These efforts help consumers reduce energy losses and conserve energy and electricity while also safeguarding the health and safety of end users.

The Company has established a professional product safety compliance unit that monitors the latest laws, regulations, and standards in real time. This allows the R&D team to respond promptly to changes in standards during product design and develop products that are both innovative and compliant with safety requirements. The following table presents the energy efficiency standards with which the Company's various product categories currently comply:

Country of safety regulations	International safety/energy efficiency regulations
U.S.A.	cULus cTUVus FCC ENERGY STAR DOE
Europe	CE TUV EMC GS&CB GS VDE-AR-N 4105 G83/39 CGC
Taiwan	BSMI VPC
Thailand	ETS
Australia	SAA
United Kingdom	UKCA
Mexico	NOM

4.1.3 Product labeling

As legal requirements vary by country, market access for each category of electronic product requires the submission of test reports or certificates in accordance with applicable local requirements. Before selling its products in any country, the Company identifies and complies with applicable local laws and regulations and manufactures products that conform to the relevant standards. Examples include: European Unit's compulsory product safety standard of CE, and the compulsory product safety standard of UL in USA. In 2025, there were no incidents of non-compliance with regulations or voluntary codes concerning product and service information and labeling.

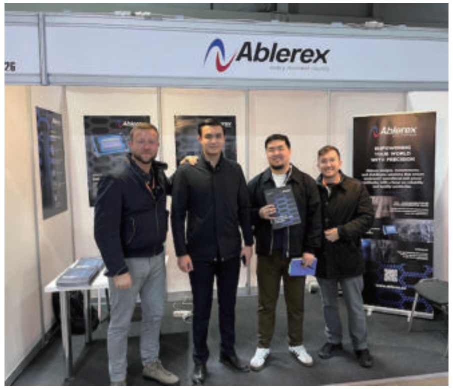
4.1.4 Competitive Niche

With a strong R&D team and advanced professional production equipment, the Company is committed to the development and production of fast and high-efficiency power electronics products that are capable of satisfying market demands. We have the following competitive advantages:

4.1.4.1 Actively participate in international exhibitions to show brand advantages

The Company continues to actively participate in major electronics and information technology industry exhibitions in Taiwan and overseas and has gained strong recognition within the relevant global industry supply chains. Its products have passed product safety testing in multiple countries, helping the Company expand its sales and business opportunities. In addition, the Company offers a comprehensive range of small and micro UPS products, enabling it to fully meet customer needs. At the same time, the Company has established a strong technology-driven brand image and possesses robust R&D capabilities, enabling it to continuously develop new products in response to customer needs. The Company is a preferred partner of leading international manufacturers, helping it pursue ODM and OIM collaboration opportunities.

Kazakhstan - POWEREXPO ALMATY 2025



Singapore - Data Center World Asia

4.1.4.2 Products are light, small, smart and modularized

UPS products are evolving toward compact, lightweight, intelligent, modular, and network-enabled designs. The Company's core technologies have comprehensively advanced into the fields of high-speed and high-precision technology, and the Company possesses comprehensive hardware and software design and development capabilities. Both its product development speed and design quality have reached top-tier industry standards. These capabilities enable the Company to respond to customer needs and technological changes, launch new products in a timely manner, and bring them to market with better performance, higher quality, and more competitive costs.

4.1.4.3 Stable quality based on the overall process planning

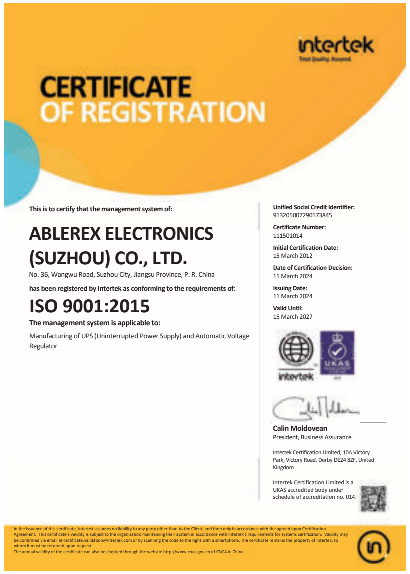
Production process optimization is key to controlling manufacturing costs and improving quality. It is also critical to customer satisfaction and future business expansion. Beginning at the new product development stage, the Company plans the entire production process in detail and continuously improves its processes and quality to enhance production efficiency, effectively reduce costs, and ensure consistent quality. The Company possesses professional process capabilities for end-to-end integrated operations encompassing in-house product development, software design, manufacturing, automated assembly, and testing. Its excellent product quality, reliable delivery performance, and comprehensive after-sales service give the Company a strong competitive position.

Furthermore, both the Company and its Suzhou plant have obtained certification to the ISO 9001 standard for quality management systems and the ISO 14001 standard for environmental management systems, both issued by the International Organization for Standardization. These certifications help ensure that product quality and environmental performance comply with applicable laws and regulations and meet customer requirements.


Certificate TW95/05848
The management system of
ABLEREX ELECTRONICS CO., LTD.
ISO 9001:2015
SGS
IAF


Certificate TW05/00708
The management system of
ABLEREX ELECTRONICS CO., LTD.
ISO 14001:2015
SGS
IAF


intertek
CERTIFICATE OF REGISTRATION
This is to certify that the management system of:
ABLEREX ELECTRONICS (SUZHOU) CO., LTD.
No. 36, Wangwu Road, Suzhou City, Jiangsu Province, P. R. China
has been registered by Intertek as conforming to the requirements of:
ISO 14001:2015
The management system is applicable to:
Manufacturing of UPS (Uninterrupted Power Supply) and Automatic Voltage Regulator
Calin Moldovean
President, Business Assurance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4.2 Supply Chain Management

Material Topic	Supplier sustainability management
Meaning to the Company	A sustainable ecosystem is established for the supply chain along with a business philosophy of co-prosperity for suppliers and customers.
Policy / Commitment	Suppliers are required to comply with labor standards, environmental protection regulations, labor safety laws, and the standards of the Company's own procurement process.
Short-term goals	The assessment and screening of new suppliers, the signing of the CSR Commitment, and successful evaluations and audits have reached more than 95%.
Mid- and long-term goals	A comprehensive alternative supplier system is established, where the target of the proportion of alternative materials is 70% or more, as the countermeasures for force majeure disaster risks, geopolitical factors, among other matters, to ensure the stability of the supply of the main raw materials and key materials for production.
Resources invested and actions	1. Integration of materials with safety requirements 2. Integration of parts and materials 3. Optimization of supplier evaluation by including ESG self-evaluation items and conducting investigations. The survey result of major suppliers was 76.9%.
2025 Performance results	1. The percentage of new suppliers signing the CSR Commitment was 89.0% (17/19 suppliers) in 2025 2. Average score of annual supplier evaluation was 97.04. 3. The pass rate of suppliers audited (document review or on-site review) was 100%.
Performance evaluation mechanism	Internal and external audit, the Sustainable Development Committee
Contact window	Joint Procurement Department

4.2.1 Supply Chain Overview

Our products include the power accessories and services for UPS, APF, solar inverter and ESS. The main materials are batteries, transformers, semiconductor electronic parts, plastic materials, iron shell, PCB, wires and other components. We maintain long-term, stable and good collaborative relationships with our suppliers. The suppliers currently working with the Company supply as needed, without supply shortages or disruptions. No supplier supplies the majority of goods, so that there is no risk of over-reliance on a single supplier. In addition, we continuously promote localized procurement to reduce the impact of carbon emissions on the environment during transportation. In the past three years, we have continuously traded with more than 330 raw material suppliers, and the amounts by procurement area are shown in the figure below.

Percentage of purchase amount in the recent three years by location

Procurement by region	2023	2024	2025
Purchase in China	49.04%	50.22%	41.36%
Purchase from Taiwan	38.24%	41.73%	48.69%
Purchase in Americas	0.22%	0.19%	0.06%
Purchase in Europe	1.07%	1.35%	0.79%
Other purchases	11.43%	6.51%	9.10%
Total	100.00%	100.00%	100.00%

Note: The classification is based on the location of the supplier.

4.2.2. Supplier management policy

We manage the risks and opportunities in the supply chain to prevent the occurrence of force majeure disasters and geopolitical risks, as well as ensure the stability of sources of supply for key materials. In addition to the localized purchase and R&D of alternatives, as the countermeasure, we also actively develop secondary and tertiary suppliers that we keep in touch with, or as preparation for future transactions, to complement our current supply chain management.

We have formulated the Procurement Management Procedures, the Supplier Assessment Procedures and the Supplier Environmental Impact Assessment Procedures, and we assess the quality and the status of environmental impact of the supplier, and verify the actual situation before transactions with suppliers. In 2015, we formulated the Supplier Social Responsibility Rules. We support and encourage high-standard CSR practices, and we notify suppliers of our standards on the management of enterprises, ethics, labor, environment, health and safety. We also request suppliers to cooperate with our policy and respect their employees' basic rights of freedom of association and collective bargaining. Per our customers' orders or regulatory requirements, we may ask suppliers to provide their Suppliers' CSR Commitment, Conflict-Free Minerals Declarations, HSF and other information as reference. We also evaluate the prior impact of new suppliers on the environment and society. As of 2025, we have continuously registered the approved suppliers, and 642 copies of CSR Commitments have been signed..

4.2.3 Status of supplier management

In order to provide customers with good and stable products and services, we also have continued to keep up with the ever-changing business environment by managing our supply chain. We screen and assess new suppliers, and conduct evaluations, audits and counseling with our existing suppliers in ongoing transactions, hoping to keep excellent qualified suppliers who can align themselves with our sustainable development philosophy in terms of environmental protection, social sustainability, and corporate governance.

4.2.3.1 Supplier evaluation

Evaluation and screening processes for new suppliers: The evaluation items are divided into the five aspects of: quality, management, technology, equipment, and cooperation. For suppliers with comprehensive evaluation scores reaching a total score of above 70 points, they can be listed as qualified suppliers of the company upon confirmation of the review. We also request newly qualified suppliers sign the CSR Commitment which requires them to comply with environmental regulations, reduce pollution, conserve energy and reduce carbon emissions, and protect labor rights; prohibit forced labor, discrimination and child labor; and improve general workplace conditions, as well as other topics involving environmental protection, safety or health; so that we can all fulfill corporate social responsibility.

4.2.3.2 Supplier evaluation

Suppliers with which the Company maintains ongoing business relationships (raw material and component suppliers) are evaluated quarterly in terms of quality, cost, delivery, and service. Based on the evaluation results, suppliers are assigned ratings, with preference given to higher-performing suppliers in procurement decisions. Beginning in 2025, the Company conducted an ESG questionnaire survey of suppliers with which it maintains ongoing business relationships. The questionnaire covered environmental, social, and governance topics and primarily targeted key suppliers engaged in ongoing transactions with the Company. For raw material suppliers, the suppliers selected accounted for 26% of the total transaction value. A total of 39 suppliers were selected, of which 38 responded and 30 provided valid responses.

4.2.3.3 Supplier audit survey and counseling

We have established an audit team to conduct audits from time to time. Suppliers who are graded at more than 80 points are considered qualified, and those who are graded below 80 are required to make improvements. We conduct follow-up inspections of their deficiencies or give them suggestions, experience sharing and education and training sessions, hoping to improve their quality, technology and yield.

The Joint Procurement Department conducts supply chain management based on the Company's regulations, which include the assessment and screening of new suppliers and the signing of the CSR Commitment, supplier evaluations and supplier audits. The results were in line with the expected goals, as follows.

Item / Year	2023	2024	2025
Number of new suppliers developed	22	21	19
Number and percentage of new suppliers signing the CSR Commitment	21	20	17
	95.5%	95.2%	89.5%
Number of suppliers (with transactions) evaluated in the year	118	117	119
Average score and pass rate of annual evaluation for comprehensive purchase from supplier	93.24	97.69	97.04
	100.0%	100.0%	100.0%
Number of suppliers audited (document review or on-site review) and the pass rate	12	12	12
	100.0%	100.0%	100.0%
Number of suppliers surveyed for ESG	-	30	39
Number and percentage of ESG questionnaires collected from suppliers in the year	-	25	38
	-	83.3%	97.4%
Number and percentage of valid ESG questionnaires collected from suppliers in the year	-	21	30
	-	70.0%	76.9%
Percentage of suppliers identified as having significant actual and potential negative environmental or social impacts that made improvements as a result of assessment (%)	-	100%	100%
Percentage of suppliers identified as having significant actual and potential negative environmental or social impacts that were unable to make improvements and with which relationships were terminated as a result of assessment, together with the reasons for termination (%)	-	0%	0%

4.3 Marketing and Service

Material Topic	Customer relationship management
Meaning to the Company	Customer trust is the key to achieving sustainable management and stable profits. We understand customers' concerns in-depth, and respond to them actively, to enhance the performance of all aspects of operations.
Policy / Commitment	We are committed to providing high-performance and reliable power and electronics products and services by insisting on the core values of "actively and pro-actively achieving missions with enthusiastic services" and "having the courage of taking responsibility". Our mission is to become the best energy solutions provider in the global industrial and information application fields.
Short-term goals	Based on the average data of the recovered questionnaires of customer satisfaction, the overall satisfaction score must reach 75 points or more to be considered as satisfactory.
Mid- and long-term goals	Based on the average data of the recovered questionnaires, the overall satisfaction score must reach 85 points or more to be considered as satisfactory, and to become one of the most trusted partner of customers.
Resources invested and actions	1. Actively participate in international exhibitions to show brand advantages 2. Customer satisfaction surveys were conducted.
2025 Performance results	The average scores of the 2025 Customer Satisfaction Survey was 91.9 points.
Performance evaluation mechanism	Internal and external audit, the Sustainable Development Committee
Contact window	Sales Department

4.3.1 Marketing Management

The products and technologies of the company are mostly self-developed by the company or jointly researched and developed with academic institutions. During the R&D and manufacturing process, professional personnel also collect external information related to patent, technology and legal aspects, and also sign relevant contracts with clarified responsibilities in order to ensure the compliance to the relevant laws and regulations. In addition, the Company's product introductions and advertisements are mainly in printed journals and magazines, with completed proposals submitted to the handling department supervisor for content review, which is also required to be submitted to the senior management or the President for approval in order to be sent to the art editor for creation. Furthermore, for the work completed by the art editor, it is verified by the handling personnel again before being submitted to the media for publication. During the aforementioned review and audit process, deceptive content or infringement are also prevented. As of 2025, there has been no violations of regulations and voluntary guidelines regarding marketing promotion (including advertising, promotion and sponsorship).

4.3.1.1Product-related labels

For power products with application categories, they must comply with the relevant national and international safety standards and regulations, and must be certified before they can be sold in the country. In the safety regulations, the installation, electronic components and testing of power supply products are clearly described and defined, especially when the product is tested under abnormal operating conditions, to avoid the risk of disasters and accidents resulting in damage to life and property due to poor design or improper use. Certification applications are submitted based on the countries where the products are sold and to meet customer needs in those locations.

4.3.1.2 Obtaining certifications of safety specifications standards

Only products passing inspections and certified can show the certification label on the product. Common safety regulation certification labels are as follows: UL in the US, CSA in Canada, NOM in Mexico, IRAM in Argentina, CE in the European Union, TUV-GS in Europe, BSMI in Taiwan, PSE in Japan, KC in Korea, CCC in China, PSB in Singapore, BIS in India, RCM in Australia, EAC in Customs Union (CU), and SABS in South Africa. All products produced in 2025 complied with the requirements of the laws and regulations in the countries where they are sold, and obtained safety certification in the countries before shipment. Therefore, there has been no violation and fines.

4.3.2 Respect and protect customer privacy

The company has established non-disclosure related policies according to the "Procedures for Ethical Management Operations and Guidelines for Contact" and has set up dedicated units in charge of the establishment and execution of the management of intellectual property rights of the company, including trade secretes, trademarks, patents and copyrights etc., preservation and non-disclosure of operating procedures, as well as periodic reviews in order to ensure that the operating procedures continue to be effective.

Customer health, safety, and rights protection

In addition, company personnel shall avoid making any business deals with agencies, suppliers, customers or other parties in a business relationship of the company involving any unethical conduct. In a case where the party in a business relationship or cooperation is found have acted unethically, the business relationship with such party shall be terminated, and it shall be listed as a disqualified party for business in order to implement the ethical management policy of the company.

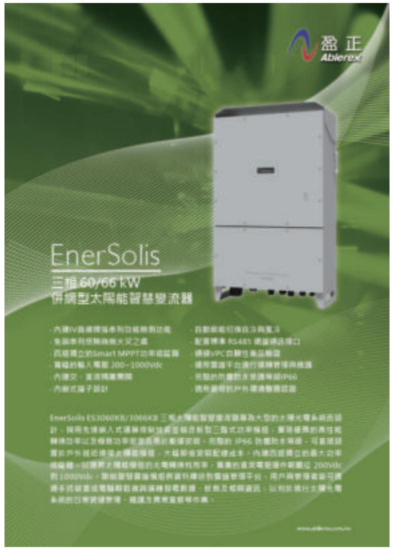
When the negotiation or discussion content with a customer involves the confidential information of both parties, our company will sign a non-disclosure agreement (NDA) with the customer in order to prevent the disclosure of confidential information and to protect the rights of both parties. In 2025, there were no complaints related to violations of customer privacy or loss of customer information.

4.3.3 Customer service satisfaction

Meeting and exceeding customer needs remains the Company's unwavering core mission. Through regular interviews and questionnaire surveys, we comprehensively measure customer satisfaction with product-related aspects, including quality, delivery, and price, and service-related aspects, including responsiveness, technical support, and customer complaint handling. We then transform both objective and subjective data into drivers of continuous improvement.

Survey Implementation Mechanism: In accordance with the Customer Satisfaction Survey Procedures, the Sales Department conducts surveys of customers with recurring orders once every six months and customers with non-recurring orders once a year.

Cross-Departmental Improvement Actions: The Sales Department proactively analyzes the data and customer feedback collected through the surveys and takes preliminary action. If an issue falls within the responsibilities of another department, a cross-departmental review meeting is convened promptly to formulate and implement corrective measures addressing the identified operational deficiencies.



Stringent Evaluation Criteria: Customer satisfaction is measured based on the average score of the questionnaires returned. The overall satisfaction score must meet the target of 75 points or above. To ensure that no aspect of service quality is overlooked, a score below 80 points from any individual customer automatically triggers a dedicated review and improvement process.

The customer satisfaction survey results for the past three years are as follows:

Department / Year	2023	2024	2025
Sales Department 1	92.8	91.3	90.4
Sales Department 2	94.8	90.0	94.3
Technical Services Department	91.7	89.8	92.3
Energy Department	91.0	91.6	90.9
Total average	92.6	90.7	92.0

With the explosive growth of AI computing infrastructure in 2025, surging demand for advanced data centers, and grid challenges arising from climate change and the energy transition, the level of "power stability" required for business operations has reached an unprecedented high. In such a highly uncertain environment, uninterruptible power systems are not only the last line of defense for equipment but also a critical hub for maintaining business continuity and AI computing operations.

During this challenging period, the recently released 2025 Customer Satisfaction Survey showed that we received an exceptional average score of 91.7, representing strong customer recognition!

This score of over 90 reflects our commitment to three key areas:

Rock-Solid Operational Resilience:

In the face of occasional voltage sags or unexpected power interruptions, our systems successfully safeguarded the stable operation of customers' critical server rooms, precision instruments, and production lines.

Green Energy Efficiency Supporting Net Zero:

Amid rising electricity rates and ESG sustainability trends, we continue to enhance UPS operating efficiency and energy management technologies. This high score affirms our ability to help customers effectively reduce PUE, or Power Usage Effectiveness, and their overall operating costs while ensuring power supply quality.

Swift and Precise Professional Support:

Power abnormalities in mission-critical server rooms cannot tolerate even a second's delay. Customer scores reflect the speed and effectiveness of our technical and maintenance teams in providing preventive maintenance and responding to emergency repair requests.

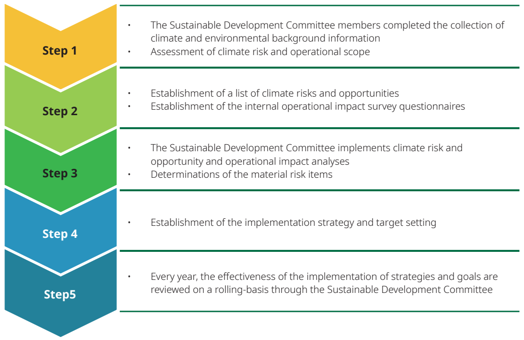
The Sales team will continue to listen to and thoroughly analyze customers' valuable feedback. We will consistently maintain and further strengthen the service advantages that have earned strong customer recognition. At the same time, the Company will comprehensively enhance product quality and service capacity, optimize its pricing strategy, and strive to provide integrated solutions that exceed customer expectations, thereby creating an even higher level of customer satisfaction.

5 Sustainable Environment

5.1 Management of Climate-related Risks and Opportunities

Ablerex recognizes the impacts of climate change on the industry and the Company’s development. By identifying potential climate-related risks and opportunities, the Company began conducting internal greenhouse gas inventories as early as 2016. The resulting data are used to analyze historical greenhouse gas emissions trends and emissions hotspots and serve as the basis for setting future greenhouse gas emissions reduction targets. In 2023, the Company implemented a greenhouse gas inventory in accordance with ISO 14064-1 and successfully completed third-party verification. Going forward, it will continue to conduct the inventory annually, track the effectiveness of its emissions reduction efforts, and obtain a Greenhouse Gas Emissions Verification Opinion Statement.

In response to extreme weather caused by global warming, and the increasing importance of energy and climate change issues in recent years, and in order to mitigate the impact of climate change on the Company's operations, the Company has divided its management into governance, strategy, risk management, indicators and goals based on the framework of the Task Force on Climate-related Financial Disclosures (TCFD). Senior management scores the impact and frequency of risks and opportunities, identifies the financial impact of risks and opportunities caused by climate change on operations in terms of transition risks (policies and regulations, technology, market, and reputation), physical risks (immediate risks and long-term risks) and opportunities (resource efficiency, energy sources, products/services, markets, and resilience), while promoting various climate change mitigation and adaptation operations, to continuously reduce risks, enhance resilience and create sustainable development opportunities.

<table>
<tr><th>Governance</th><th>Strategy</th><th>Risk management</th><th>Indicators and objectives</th></tr>
<tr><td>Governance of climate-related risks and opportunities</td><td>Actual and potential climate-related impacts on business, strategy, and financial planning</td><td>Climate-related risk management process</td><td>Assess and manage indicators and targets of climate-related issues</td></tr>
<tr><td>◈ The Corporate Governance and Sustainability Committee, chaired by the chairman, holds meetings to discuss climate change issues. Meetings are held every year, and the discussions include potential environmental impacts such as climate change and utilization efficiency of energy and resources on the Company's operations. The climate change issues and implementation status are regularly reported to the board every year.</td><td>In response to climate-related risks and opportunities affecting the Company's strategy and financial planning, Ablerex has referred to the TCFD's climate-related scenario analysis and used quantitative and qualitative climate-related scenario analysis to adopt corresponding strategies. We have discussed the 2°C Scenario (2DS) in the meetings of the sustainability working group and used the tools of the TCCIP (The Taiwan Climate Change Projection Information and Adaptation Knowledge Platform) for the assessment of physical risk scenarios of climate change. Finally, we have decided to adopt the 2DS / RCP 2.6 scenario, and conducted subject descriptions of climate change risks and opportunities for physical risks, regulatory transition risks, etc. Finally, we have identified climate risks and opportunities related to our scope of business, and referred to the TCFD reports related to the manufacturing industry: Using a 10-year period as the basis for our long-term business development, we have defined short-term as 1 to 3 years, intermediate-term as 3 to 5 years, and long-term as 6 to 10 years.</td><td>The members of the Sustainable Development Committee discuss the risks and opportunities of climate change. Principally, the materiality of climate change issues are reviewed every three years to identify relevant risks and propose action plans. Risk identification and assessment, and management process are as below:

</td><td>◈ The third-party verification of the GHG inventory was completed in 2025
◈ Increase disclosures on the official website and MOPS.
◈ Goal of GHG reduction: The GHG emissions intensity (metric tons/ NT$ million) of the previous year is the base period, and the emissions intensity should be reduced by 1% year by year.
◈ To meet its ongoing annual emissions reduction target, the Company uses 2024 as the base year and plans to reduce its greenhouse gas emissions intensity by 6% from the base-year level by 2030.</td></tr>
</table>

2025 climate-related risks and opportunities of short-, mid- and long-term

Risk	Factor	Climate change risk issues	Risk levels	Scope of time
Transition risk:	Policies and regulations	R1 Raise the GHG emissions pricing	Medium	Mid- Term and long-term
		R2 Strengthen emissions reporting obligations	Low	Short-, Mid- Term and long-term
		R3 Requirements and supervision of existing products and services	Low	Short-, Mid- Term and long-term
		R4 At risk of litigation	Low	Short-, Mid- Term and long-term
	Technology	R5 Replace existing products and services with low-carbon goods	Medium	Long-term
		R6 Failed investment in new technology	Medium	Long-term
		R7 Costs of transition to low-carbon technologies	Medium	Long-term
	Market	R8 Changes in customer behaviors	Medium	Mid- Term and long-term
		R9 Uncertain market news	Low	Short-term
		R10 Rising raw material costs	Medium	Short-, Mid- Term and long-term
	Reputation	R11 Shifting consumer preferences - stigmatization of the industry	Low	Short-, Mid- Term and long-term
		R12 Increasing concern and negative feedback from stakeholders	Low	Short-, Mid- Term and long-term
Physical risks:	Timeliness	R13 Increased severity of extreme weather events such as typhoons and floods	Medium	Short-, Mid- Term and long-term
	Long-term	R14 Change in rainfall (water) patterns and extreme change in climate patterns	Low	Short-, Mid- Term and long-term
		R15 Average temperature rises	Low	Short-,Mid- Term and long-term
		R16 Sea-level rises	Low	Short-, Mid- Term and long-term

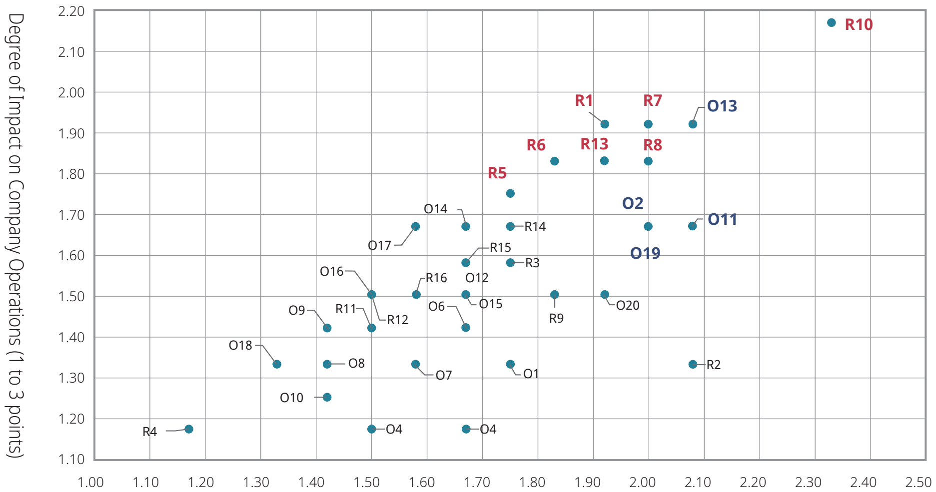
Note: Short-term is 1-3 years, mid-term is 3-5 years, long-term is 6-10 years

Opportunities:	Factor	Climate change opportunity issues	Opportunity levels	Scope of time
Opportunities:	Resource efficiency	O1 Adopt more efficient transportation methods	Low	Short-, Mid- Term and long-term
		O2 Use more efficient production and distribution processes	Medium	Mid- Term
		O3 Recovery and reuse	Low	Short-, Mid- Term and long-term
		O4 Move to more efficient buildings	Low	Short-, Mid- Term and long-term
		O5 Reduce water usage and waste	Low	Short-, Mid- Term and long-term
	Energy sources	O6 Use low-carbon energy	Low	Short-, Mid- Term and long-term
		O7 Adopt an incentive policy	Low	Short-, Mid- Term and long-term
		O8 Use new technology	Low	Short-, Mid- Term and long-term
		O9 Participate in a carbon trading market	Low	Short-, Mid- Term and long-term
		O10 Shift to decentralized energy	Low	Short-, Mid- Term and long-term
	Product and service	O11 Develop and/or increase low-carbon goods and services	Medium	Mid- Term and long-term
		O12 Develop climate adaptation and insurance risk solutions	Low	Short-, Mid- Term and long-term
		O13 R&D and innovation in developing new products and services	Medium	Mid- Term and long-term
		O14 Diverse business activities	Low	Short-, Mid- Term and long-term
		O15 Shifting consumer preferences	Low	Short-, Mid- Term and long-term
	Market	O16 Enter new markets	Low	Short-, Mid- Term and long-term
		O17 Make good use of incentives offered by the public sector	Low	Short-, Mid- Term and long-term
		O18 Acquire new assets and regions that need to be insured	Low	Short-, Mid- Term and long-term
	Resilience	O19 Participate in renewable energy programs and implement energy conservation measures	Medium	Mid- Term and long-term
		O20 Energy alternatives/diversification	Low	Short-, Mid- Term and long-term

Topics	Aspect	Item	Impact timetable	Impact on the Company's finances	Management measures to be taken in response
TCFD Climate-Related Financial Disclosures	Transition risk: Policies and regulations	R1 Raise the GHG emissions pricing	Mid- Term and long-term	1. As the laws and regulations related to GHG reduction become stricter, enterprises will be required to pay carbon fees or purchase renewable energy separately, resulting in increased operating costs. However, the Company is not in a high carbon emissions industry (annual emissions exceeding 25,000 tCO2e), and the carbon fee will have little financial impact on the Company.	1. The third-party verification of the GHG inventory was completed in 2025 2. In the future, we will continuously conduct the ISO 14064-1 greenhouse gas inventory every year to control emissions, and accelerate the formulation of plans to reduce greenhouse gas emissions. 3. Pay attention to the updated status of laws and regulations at all time. Review the Company's conformity to regulations and then develop various measures for regulatory compliance.
	Transition risks - Technology	R5 Replace existing products and services with low-carbon goods	Long-term	1. Failure to develop low-carbon, energy-efficient products in a timely manner may cause existing energy-intensive uninterruptible power systems to be phased out of the market, potentially resulting in declining revenue and shrinking market share. 2. Continued substantial investment in R&D for green and energy-saving technologies, such as lithium battery applications and energy management systems, will increase R&D costs.	1. Allocating at least 3% of revenue to innovation and R&D each year, with a commitment to developing green products. 2. Advancing uninterruptible power systems toward intelligent and modular designs and integrating solar power and energy storage technologies to help customers reduce energy consumption and carbon emissions.
		R6 Failed investment in new technology	Long-term	1. Asset Impairment Risk: If R&D on new green energy and energy storage technologies falls short of expectations, impairment of R&D equipment and intangible assets may result, directly affecting annual profitability. 2. Loss of Competitiveness: Unsuccessful investments may cause products to lose their technological advantages, allowing competitors to capture market share and resulting in long-term revenue losses and a decline in brand premium.	1. Establishing a rigorous stage-based R&D evaluation mechanism, regularly monitoring investment performance, and promptly adjusting or discontinuing projects that fail to meet their targets to limit losses and optimize capital efficiency. 2. Diversifying the technology portfolio by adopting a multi-track R&D strategy and investing simultaneously in SiC (silicon carbide) applications and intelligent energy management systems to mitigate the negative impacts arising from an unsuccessful investment in any single new technology.
		R7 Costs of transition to low-carbon technologies	Long-term	1. Purchasing low-carbon production equipment and implementing energy-saving management systems require substantial upfront investment, which will increase capital expenditures and depreciation expenses in the short term. 2. Switching to low-carbon raw materials or adopting high-efficiency key components may increase per-unit manufacturing costs, thereby compressing gross margins.	1. Monitoring energy consumption through plant energy management and optimizing electricity-use efficiency to reduce, at source, the costs arising from carbon fees associated with the technology transition. 2. Actively seeking net-zero transition subsidies from the Industrial Development Administration, Ministry of Economic Affairs, and using external funding to share the R&D cost burden and reduce the financial pressure associated with the technology transition.
	Transition risk: Market	R8 Changes in customer behaviors	Mid- Term and long-term	Consumers increasingly value sustainable products and services, while their expectations regarding and attention to companies' environmental performance under ESG continue to rise. As customer preferences shift toward high-efficiency green energy solutions, failure to promptly establish the correct strategic direction in response to these preferences may result in missed business opportunities arising from the energy transition and affect medium- and long-term revenue.	1. Actively obtaining energy efficiency labels in various countries and ISO 14067 product carbon footprint certification in response to customer needs, thereby meeting customers' supply chain carbon management requirements. 2. Integrating solar power and energy storage technologies, providing customized energy-saving services, and strengthening customer relationships through deeper technological integration.
		R10 Rising raw material costs	Short-, Mid- Term and long-term	Extreme weather events may lead to a shortage of raw materials, resulting in increased prices for suppliers. The cost of raw materials will increase the Company's operating costs and dilute profits, resulting in a decrease in competitiveness. The main materials of Ablerex's products are batteries, transformers, semiconductor electronic parts, plastic materials, iron shell PCB, wires and other components. The products' nature is of little relevance to climate change, and thus the rising prices of raw materials due to climate change have less impact on the Company's finances.	1. For the main raw materials in the supply chain, develop a backup or secondary supplier. Change production areas and conduct continuous development of power equipment and green products. 2. For the stability of sources of supply for main and key materials, in addition to the localized purchase and R&D of alternatives, we also actively develop secondary and tertiary suppliers that we keep in contact with to be used as the countermeasure, or as preparation for future transactions, to complement our supply chain management. 3. We maintain long-term, stable and good collaborative relationships with our suppliers. The suppliers currently working with the Company supply materials and goods as needed, without supply shortages or disruptions. No supplier supplies majority of goods, so that there is no risk of over-reliance on one supplier.

Topics	Aspect	Item	Impact timetable	Impact on the Company's finances	Management measures to be taken in response
TCFD Climate-Related Financial Disclosures	Physical risks: Immediate risks	R13 Increased severity of extreme weather events such as typhoons and floods	Short-, mid- and long-term	1. Excessive rainfall in a short period may cause flooding in the plant basement. Typhoon-strength winds may also cause damage to the related facilities in plants. 2. In 2025, work suspensions caused by typhoons in Taiwan resulted in personnel cost losses of NT$2,674 thousand. 3. The Company calculates the extent of the potential impact on revenue based on the number of days that operations could be interrupted by extreme weather and the projected severity of future extreme weather events. The assessment indicates that the potential impact has not reached the threshold for material financial impact defined by the Company (losses affecting 10% or more of annual revenue).	1. The operating equipment in plants is located on the ground floor with elevated foundations, so there is little risk of flooding. Every year, typhoon response measures are implemented before typhoons, and plants conduct regular inspections, fix windows, and place sand bags at the entrances of basements, among other things. 2. The supply sources of raw materials are increased to enhance the resilience of the supply chain. Localized production or operating sites are established for key markets, to shorten the supply chain, reduce transportation risks, and increase service speed.
	Opportunity - resource efficiency	O2 Use more efficient production and distribution processes	Mid- Term	1. The high-efficiency plants are established, to optimize existing processes, automated smart processes have been introduced to help control costs and modularize procurement of materials, while simultaneously increasing production capacity and production efficiency to reduce operating costs. 2. Regularly assessing carbon emissions from production and distribution processes and effectively reducing greenhouse gas emissions by implementing energy conservation and emissions reduction initiatives, such as improving equipment efficiency and optimizing production processes and logistics planning.	The R&D of green product-related technologies are continuously promoted to meet customer demands, lead market demand, expand market share, and increase sales operating revenue.
	Opportunities - Products and Services	O11 Develop and/or increase low-carbon goods and services	Mid- and long-term	1. Expanding sales of PV inverters and energy storage systems, developing the clean energy market, and injecting growth momentum into non-traditional UPS businesses, thereby enabling revenue diversification. 2. High-conversion-efficiency, low-carbon products offer a premium pricing advantage. Increasing shipment volumes in line with growing global decarbonization demand will help improve the Company's profitability.	1. Integrating technologies through R&D to improve product power conversion efficiency and integrating energy management software to provide one-stop green energy solutions. 2. Continuously updating country-specific energy efficiency certifications for products, strengthening the brand's low-carbon image by participating in green energy exhibitions, and aligning with the net-zero procurement requirements of global supply chains.
		O13 R&D and innovation in developing new products and services	Mid- and long-term	1. With AI driving demand for uninterruptible power systems and sales of energy storage and solar power products increasing, profit for the first three quarters of 2025 had already exceeded the full-year level recorded in 2024. 2. High-conversion-efficiency, energy-saving products generate higher gross margins. Increasing the proportion of in-house manufacturing and optimizing the product mix can boost the Company's revenue.	1. Investing in high-efficiency components such as silicon carbide (SiC) and in the development of modular UPS systems, and obtaining Taiwan's first safety verification for an energy storage system site. 2. Actively obtaining energy efficiency labels in various countries and product carbon footprint certification to meet the low-carbon procurement requirements of large data centers in Europe and the United States, thereby strengthening market position.
	Opportunities - Resilience	O19 Participate in renewable energy programs and implement energy conservation measures	Mid- and long-term	1. Installing solar power generation systems at plant sites for self-consumption and introducing energy-efficient equipment to effectively offset pressure from rising electricity prices and reduce long-term energy expenditures. 2. Reducing carbon emissions from electricity use can help prevent the financial risks associated with future carbon fees.	1. Assessing further installations of solar photovoltaic and energy storage systems (ESS) at each plant site to increase the proportion of renewable energy used and progress toward the net-zero emissions target. 2. Implementing an ISO 50001 energy management system, digitally monitoring energy-intensive equipment, and regularly replacing aging air-conditioning and lighting equipment to achieve energy conservation throughout production processes.

Distribution of TCFD Risks and Opportunities



5.2 Greenhouse Gas and Energy Management

Facing the severe challenges of climate change, enterprises around the world must continuously reduce greenhouse gas emissions during the operation process to mitigate the negative impact on the climate. To respond to the global net-zero trend, the carbon border mechanism in the western countries, and the Climate Change Response Act, Ablerex has formulated the “Energy and Resources Management Procedures;” “Waste Gas Treatment and Monitoring Management Procedures;” and “Environmental Supervision and Measurement and Testing Procedures”, for all employees to follow. The Corporate Governance and Sustainability Committee has been authorized to carry out supervision and management. All plants in Taiwan have also voluntarily conducted greenhouse gas inventory for many years and continued to successfully complete third-party verification in accordance with ISO 14064-1 in 2025. Subsequently, we will continuously comply with requirements of the competent authorities and the ISO 14064-1 inventory every year as a reference for energy saving and carbon reduction.

Material Topic	Green house gas management
Meaning to the Company	Greenhouse gas management is crucial to the Company. It not only enables the fulfillment of corporate social responsibility and compliance with environmental laws and regulations, but also helps effectively control operating costs, enhance brand image and competitiveness, and attract sustainability-focused investors. It is a key strategy for sustainable business development.
Policy / Commitment	1. Dynamically monitor regulatory developments and review them against current internal operations to ensure full compliance and plan response strategies in advance. 2. Incorporate carbon reduction considerations from the initial stage of product design, put environmentally friendly concepts into practice, and work with suppliers to jointly develop high-efficiency, energy-saving products.
Short-term goals	1. Continue implementing greenhouse gas inventories: Conduct greenhouse gas inventories at all of the Company's locations in Taiwan. 2. Continue meeting annual emissions reduction targets: Ensure that greenhouse gas emissions intensity decreases by at least 1% each year compared with the preceding year. 3. Improve energy-use efficiency: Improve overall energy-use efficiency through measures such as replacing aging equipment and optimizing production processes. 4. Initiate product carbon footprint certification: The Taurus three-phase UPS is expected to obtain ISO 14067 product carbon footprint certification by June 2026.
Mid- and long-term goals	1. Quantitative management objectives for energy conservation and carbon emissions reduction: The GHG emissions intensity (metric tons/NT$ million) of the previous year is the base period, and the emissions intensity should be reduced by 1% year by year. 2. In the future, we will also continuously evaluate Scopes 1 and 2 related risks and carbon reduction measures through the annual ISO 14064-1 greenhouse gas inventory results. 3. Introduce renewable energy: Introduce renewable energy use, such as by installing solar power facilities at owned plants, and increase the proportion of green electricity used year by year. 4. Carbon footprint certification for major products: Effectively manage and track carbon emissions throughout the design and manufacturing processes of the Company's major products. 5. Become a leader in green energy solutions: Leverage technical strengths in solar power, energy storage systems, and uninterruptible power systems (UPS) to become a key force in improving energy efficiency across society and advancing the low-carbon transition. 6. Maintain the ongoing annual reduction target: Using 2024 as the base year, reduce greenhouse gas emissions intensity by 6% from the base-year level by 2030.
Resources invested and actions	1. Office energy conservation and carbon reduction actions: Installing energy-efficient lighting; using environmentally friendly toner cartridges in all photocopiers; strictly implementing waste sorting; using reusable mugs when serving visitors; digitizing production documentation to reduce paper use or reusing paper printed on one side; and requiring automatic standby and shutdown schedules for monitors and computers, such as automatic shutdown after working hours. Providing subsidies to encourage employees to purchase laptop computers instead of desktop computers, thereby reducing power consumption. 2. Conducting an ISO 14064-1 greenhouse gas inventory each year. 3. Conducting ISO 14067 product carbon footprint certification for the Taurus three-phase UPS in 2026.
2025 Performance results	In 2025, greenhouse gas inventories continued to be conducted, and third-party verification in accordance with ISO 14064-1 was successfully maintained.
Performance evaluation mechanism	Internal and external audit, the Sustainable Development Committee
Contact window	Pingtung Plant

Time horizon	Goals	Required resources	Actions (KPIs)
Short-term 2025–2026	Continue meeting the annual reduction target, with carbon emissions intensity decreasing by 1% annually	Cross-departmental collaboration team and data analytics tools	Establish an energy inventory mechanism and regularly review emissions reduction performance and carbon emissions intensity data.
	Improve energy efficiency	Budget for replacing aging equipment and resources for optimizing production processes	Identify and replace energy-intensive lighting with LED lighting, air-conditioning equipment, and production machinery, and conduct energy conservation training for employees.
Mid- and long-term 2030–2050	Product carbon footprint verification for key products	2025 product R&D expenditure: NT$5,128,321, with continued investment in product technology upgrades, quality improvements, and sustainability-related R&D. ISO 14067 consulting and verification costs: NT$610,000. The initiative is being jointly implemented by the Pingtung Plant and the Joint Procurement Division. The relevant inventory work has been completed, strengthening management systems and regulatory compliance for products and production processes.	Initiated product carbon footprint verification in 2025, with the Taurus three-phase UPS expected to complete third-party verification in accordance with ISO 14067 by June 2026.
	Become a leader in green energy solutions	R&D budget and marketing resources	Focus on developing integrated high-efficiency solar power and energy storage solutions, strengthen market competitiveness through technological innovation, and become an important partner to government and industry in the green transition.
	Adherence to continuous annual reduction targets: Continue meeting the annual reduction target by reducing greenhouse gas emissions intensity by 6% from the 2024 base-year level by 2030	1. Cross-functional collaboration team 2. Data analysis tools (Carbon Manager) 3. ISO 14064-1 Greenhouse Gas Inventory is conducted annually	Establish an energy inventory mechanism and regularly review emissions reduction performance and carbon emissions intensity data.

Energy management

Energy consumption status

In 2025, the non-renewable energy sources in the Company's energy mix included purchased electricity and diesel, while its renewable energy source was solar energy. All energy consumed is currently used internally, with none sold. Purchased electricity was the primary source of energy consumption, accounting for 87.65%. The table below presents 2025 data on energy consumption within and outside the organization and from renewable and non-renewable sources across the Company's locations in Taiwan.

Energy consumption within the organization	2023			2024			2025		
Purchased electricity	degree	GJ	Percentage (%)	degree	GJ	Percentage (%)	degree	GJ	Percentage (%)
	740,842	2,667.03	80.57%	1,477,832	5,320.19	87.62%	1,400,245	5,040.88	87.65%
Solar power generation (Renewable energy)	degree	GJ	Percentage (%)	degree	GJ	Percentage (%)	degree	GJ	Percentage (%)
	154,969	557.89	16.85%	162,759	585.93	9.65%	162,217	583.98	10.15%
Diesel	Liters	GJ	Percentage (%)	Liters	GJ	Percentage (%)	Liters	GJ	Percentage (%)
	365.69	12.86	0.39%	433.80	15.70	0.26%	529.01	19.13	0.33%
Gasoline for vehicles	Liters	GJ	Percentage (%)	Liters	GJ	Percentage (%)	Liters	GJ	Percentage (%)
	2,216.51	72.38	2.19%	4,714.17	150.18	2.47%	3,375.95	107.22	1.86%
Total	GJ			GJ			GJ		
Total renewable energy consumption	557.8884			585.9624			583.9812		
Total non-renewable energy consumption	2,752.2782			5,486.0710			5,167.2347		
Total energy consumption within the organization	3,310.1666			6,072.0034			5,751.2159		
Energy consumption outside the organization	**2023**			**2024**			**2025**		
Diesel	Liters	GJ	Percentage (%)	Liters	GJ	Percentage (%)	Liters	GJ	Percentage (%)
	0.00	0.00	0.00%	1,836.16	66.44	48.12%	2,362.24	85.41	73.90%
Gasoline for vehicles	Liters	GJ	Percentage (%)	Liters	GJ	Percentage (%)	Liters	GJ	Percentage (%)
	3,503.89	114.43	100.00%	2,248.00	71.62	51.88%	949.60	30.16	26.10%
Total energy consumption outside the organization (all from non-renewable sources)	GJ			GJ			GJ		
	114.4267			138.0519			115.5723		
Total energy consumption (within and outside the organization) (from renewable and non-renewable sources)	GJ			GJ			GJ		
	3,424.5932			6,210.0553			5,866.7882		

Note 1: The reporting scope for 2024 and 2025 covered the Company's seven locations in Taiwan: Taipei Headquarters, Hsinchu Office, Taichung Office, Tainan Office, Kaohsiung R&D Center, Pingtung Plant 1, and Pingtung Plant 2. The reporting scope for 2023 covered Taipei Headquarters and Pingtung Plant 2.

Note 2: One kilowatt-hour (kWh) equals 3.6 megajoules (MJ); one gigajoule (GJ) equals 10^9 joules; and one calorie (cal) equals 4.1868 joules.

Note 3: The heating values for gasoline and diesel used for 2023 were sourced from the "Unit Calorific Value Table of Energy Products" in the Energy Statistics section of the Energy Administration, Ministry of Economic Affairs.

Note 4: The heating values used for 2024 and 2025 were sourced, respectively, from the following news releases published by the Climate Change Administration, Ministry of Environment, on its Mandatory Greenhouse Gas Reporting System: "2024 Heating Values of Motor Gasoline and Diesel," published on February 13, 2025, and "2025 Heating Values of Motor Gasoline, Diesel, Liquefied Petroleum Gas, and Natural Gas," published on February 10, 2026.

Renewable energy (solar power) consumption and utilization rate

Year	Solar power generation (GJ)	Solar power consumption (GJ)	Total energy consumption from renewable and non-renewable sources (GJ)	Renewable energy utilization rate (%)
2023	557.8884	557.8884	3,424.5932	16.29%
2024	585.9324	585.9324	6,210.0553	9.44%
2025	583.9812	583.9812	5,866.7882	9.95%

Note: As the 2023 inventory covered two locations, while the inventory scope was expanded to seven locations in 2024 and 2025, total energy consumption and the renewable energy utilization rate for 2023 differ from those for 2024 and 2025.

In 2023, a rooftop solar photovoltaic system with an installed capacity of 151.09 kW was planned and installed at the Pingtung Plant. The system can reliably generate approximately 150,000 kWh of renewable electricity annually for on-site use. The system is expected to reduce carbon emissions by approximately 75.3 metric tons of CO_2 annually. In addition to increasing the plant's energy self-sufficiency, it demonstrates a commitment to environmental sustainability and the low-carbon transition.

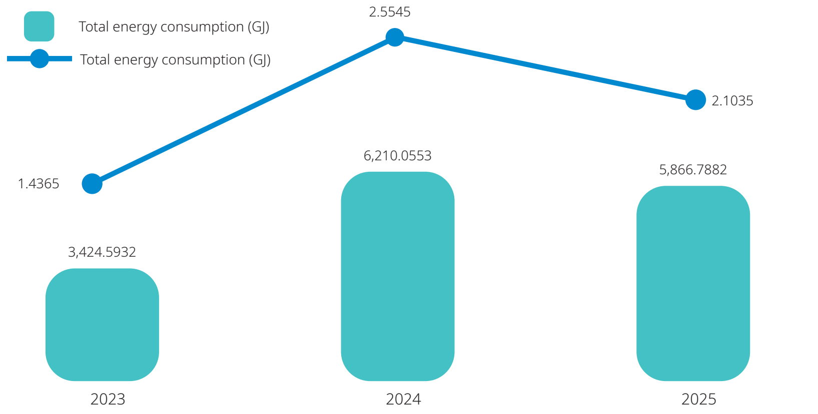
The Company currently focuses primarily on improving energy efficiency and has not yet established a specific timetable for adopting renewable energy. Going forward, the feasibility of using renewable energy will continue to be assessed in line with government policies and industry trends, with a view to gradually reducing the environmental impacts of operations.

Energy intensity

Year	Total energy consumption (GJ)	Ablerex parent-company only revenue (NT$ million)	Energy intensity (GJ/ NT$ million)
2023	3,424.5932	2,384	1.4365
2024	6,210.0553	2,431	2.5545
2025	5,866.7882	2,789	2.1035

Energy intensity = total energy consumption (GJ)/operating revenue (NT$ million)

Total energy consumption and energy intensity in the last three years



Energy management measures

1. Each operating site must comply with local energy regulations.
2. If possible, purchase equipment with energy-saving labels in the future, to reduce energy consumption.
3. Lighting fixtures replaced in offices and plant areas are upgraded to LED fixtures.
4. In pantries, restrooms, and conference rooms, labels indicating to turn off lights when not needed are posted, to raise employees' awareness of the need to reduce energy consumption.
5. The water dispensers in the plants are set to not reheat from 12:00 a.m. to 6:00 a.m.
6. Previously, all working orders from production management were printed in hard copies. Now, production management adopts a systematic modularized operation, so no further printing of hard copy is required, thereby reducing paper consumption.
7. The old equipment in testing stations was replaced to reduce electricity consumption and save electricity.
8. The computer equipment in offices is set in power-saving mode. Once not in use for 5-10 minutes, computers will enter a low energy consumption mode.
9. Subsidies are provided to encourage employees to purchase laptop computers instead of desktop computers, thereby reducing power consumption.
10. Offices and meeting rooms are equipped with individual air-conditioning units or separate control switches. Air conditioning is switched off when rooms are vacated, and security personnel conduct inspections from time to time. Separate electricity meters are installed at different plant sites to monitor and control electricity consumption.
11. Air-conditioning filters are cleaned regularly, and air-conditioning equipment is serviced and maintained annually to keep it in optimal condition and reduce energy consumption.
12. Split-type air conditioners that have been in use for more than 10 years are gradually replaced with inverter split-type air conditioners carrying a Grade 1 energy efficiency rating.

Energy Conservation Results in Recent Years

Year	Energy conservation measure (energy efficiency improvement)	Annual electricity savings (kWh/year)	Energy savings (GJ)	Avoided GHG emissions from electricity savings (tCO_2e)
2024	Improved energy efficiency: Two air-conditioning units in the equipment room at Pingtung Plant were replaced, upgrading from units with a Grade 4 energy efficiency rating (average power consumption: 2,100 W) to units with a Grade 1 energy efficiency rating(average power consumption: 1,267 W).	9,680	34.85	4.59
2025	Replaced five desktop computers at Pingtung Plant, with average power consumption of 317 W including the monitor, with laptop computers having average power consumption of 65 W.	1,010	3.64	0.48

Note 1: The figures in the table above were calculated as follows: electricity savings = (power consumption of old equipment − power consumption of new equipment) × number of units replaced ÷ 1,000 × annual operating hours; energy savings = electricity savings × 3.6 ÷ 1,000; avoided GHG emissions from electricity savings = electricity savings × 0.474 kg CO_2e/kWh, with the result converted to metric tons CO_2e. The factor of 0.474 was used for both the 2024 and 2025 calculations.

Note 2: Based on year-round operation, the annual operating hours used were 9,680 hours for the air-conditioning units and 1,010 hours for the replacement of desktop computers with laptop computers.

Note 3: Reductions are calculated against the previous year, which serves as the base year.

Greenhouse gas management

To stay ahead of trends in green technology and the low-carbon transition, develop more competitive energy-efficient products and services, and capture new business opportunities, Ablerex identifies the physical and transition risks posed by climate change, proactively discloses and manages carbon emissions, demonstrates its commitment to sustainable development, and safeguards long-term operational stability.

Ablerex's primary sources of greenhouse gas emissions include electricity, transportation vehicles using diesel, and refrigerants used in refrigeration equipment. Annual greenhouse gas inventories are conducted to gain an accurate understanding of energy use. Greenhouse gas inventory management helps identify areas of energy waste, implement energy efficiency improvements, and reduce energy costs. The Company began planning an ISO 14064-1 implementation and verification program in 2023 and has conducted phased greenhouse gas inventories across its plant sites to understand emissions and their trends and enable early action. In 2024, the greenhouse gas inventory report and third-party verification in accordance with ISO 14064-1 were completed. Going forward, annual greenhouse gas inventory results will continue to be used to assess Scope 1 and Scope 2 risks and emissions reduction measures. Greenhouse gas emissions totaled 1,359.175 tCO_2e in 2025, down from 1,462.557 tCO_2e in 2024. Apart from carbon dioxide, Ablerex's manufacturing processes generate no emissions of ozone-depleting substances (ODS), nitrogen oxides (NOx), sulfur oxides (SOx), or other significant air pollutants.

Direct greenhouse gas emissions (Scope 1)

The direct greenhouse gas emission sources of the Company include four major categories, namely: stationary combustion sources (e.g. diesel for emergency power generators), mobile combustion sources (e.g. diesel for company cars and forklifts), production and manufacturing processes (e.g. WD40, Kontakt PCC circuit board cleaning agent, and ECS for electronic contact oil sludge), and fugitive emission sources (e.g. dryers, refrigerators, air conditioners, septic tanks, aerosol fire extinguishers, foam fire extinguishers, CO_2 fire extinguishers, eco-friendly NAF fire extinguishers, automotive air-conditioners, dehumidifiers, water dispensers, ice-makers, and chillers).

Indirect Energy (Scope 2)

Indirect greenhouse gas emissions from the energy input (purchased electricity) of the Company. Electricity consumption in the plants, offices, and public areas.

Other indirect greenhouse gas emissions (Scope 3)

Including indirect greenhouse gas emissions generated by transportation (transportation of upstream raw materials and consumables procurement, including waste removal, employee commuting, and business travel); indirect greenhouse gas emissions generated by products used by the organization (purchased goods such as raw materials and consumables related to production in plants, and derived waste treatment processes in plants).

Statistics of Total Greenhouse Gas Emission

Unit: tCO2e/Year; %

Year of inventory	Scope 1					Scope 2		Scope 3		Total Greenhouse Gas Emission
	Emissions from stationery combustion sources	Emissions from mobile combustion sources	Fugitive emission	Scope 1 Emissions	Scope 1 Percentage of total emissions	Scope 2 Energy indirect emissions	Scope 2 Percentage of total emissions	Scope 3 Indirect emissions	Scope 3 Percentage of total emissions	
2023	0.1128	6.0787	51.4119	57.6034	7.52%	365.9762	47.76%	342.6696	44.72%	766.249
2024	0.1474	11.8725	110.0619	122.0818	8.35%	700.4922	47.90%	639.9827	43.76%	1,462.557
2025	0.1838	8.9933	93.2579	102.4350	7.54%	663.7163	48.83%	593.0240	43.63%	1,359.175

Note 1: The electricity carbon emission factors published by the Energy Administration, Ministry of Economic Affairs, were 0.494 kg CO_2e/kWh for 2023 and 0.474 kg CO_2e/kWh for 2024. As the 2025 factor had not yet been published when the calculations were performed, the 2024 factor of 0.474 kg CO_2e/kWh was provisionally used for 2025.

Note 2: GWP value published in IPCC AR6 (2021) assessment report

Note 3: The latest emission factors were based on the latest data provided by the Climate Change Administration, Ministry of Environment, through its "Mandatory Greenhouse Gas Reporting System."

Note 4: The Company's greenhouse gas inventory data for 2023 to 2025 cover Scope 1, Scope 2, and Scope 3 and have undergone third-party verification in accordance with ISO 14064-1.

Note 5: The 2023 inventory boundary covered only Taipei Headquarters and Pingtung Plant 2. The 2024 and 2025 inventory boundaries covered all of the Company's locations in Taiwan: Taipei Headquarters, Hsinchu Office, Taichung Office, Tainan Office, Kaohsiung R&D Center, Pingtung Plant 1, and Pingtung Plant 2.

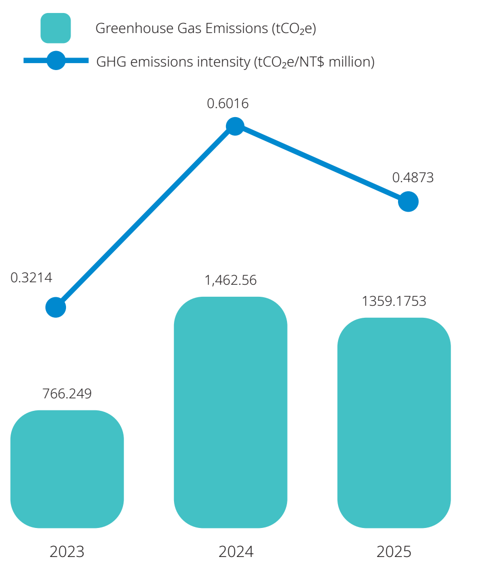
Total GHG emission volume and intensity

Year	Total GHG Emissions (tCO₂e)	Ablerex parent-company only revenue (NT$ million)	GHG emission intensity (tCO2e/NT$ million)	Description
2023	766.249	2,384	0.3214	Scope 1, 2, and 3 were counted
2024	1,462.557	2,431	0.6016	
2025	1,359.175	2,789	0.4873	

Note 1: GHG emissions intensity = total GHG emissions (metric tons of CO2e)/parent company only operating revenue (NT$ million)

Note 2: The 2023 inventory boundary covered only Taipei Headquarters and Pingtung Plant 2. The 2024 and 2025 inventory boundaries covered all of the Company's locations in Taiwan: Taipei Headquarters, Hsinchu Office, Taichung Office, Tainan Office, Kaohsiung R&D Center, Pingtung Plant 1, and Pingtung Plant 2.

GHG emission volume and intensity



OPINION STATEMENT

ARES

Greenhouse Gas Verification Opinion
2025 Greenhouse Gas Emissions Information

Ablerex Electronics Co., Ltd.

1F, No. 3, Lane 7, Baogao Rd., Xindian Dist 231029, New Taipei City, Taiwan. R.O.C.

Has completed the verification according to ISO 14064-3:2019 and meets the following standard requirements
ISO 14064-1：2018

Direct emissions
102.4350 tonnes of CO_2e
Indirect emissions
1,256.7403 tonnes of CO_2e
Direct emissions and indirect emissions
1,359.175 tonnes of CO_2e

Opinion No.: ARES/TW/A2606704G
Date: 2026-06-02
Version: 01

The opinion must contain the complete scope of verification, objectives, criteria and findings, otherwise the opinion is invalid.

Authorized by :

ARES International Certification Co., Ltd.
No.12-2, Ln. 187, Wenping Rd., Anping Dist., Tainan City 708, Taiwan
TEL / 06-295 9696 (Rep. Line) FAX / 06-295 9667
www.ares-registration.com

2025

Scope 1 Emissions by Greenhouse Gas Type

Scope 1	CO2	CH4	N2O	HFCs	PFCs	SF6	NF3	Total Annual CO₂-Equivalent Emissions of the Seven Greenhouse Gases
CO₂-Equivalent Emissions (tCO₂e/year)	8.8480	12.9552	0.2523	80.3795	0.0000	0.0000	0.0000	102.4350
Percentage of total emissions by GHG Type (%)	8.64%	12.65%	0.25%	78.47%	0.00%	0.00%	0.00%	100.00%

5.3 Focus on Biodiversity

International Trends in Ecological Conservation and Sustainable Development

At the 1992 Earth Summit, the United Nations Conference on Environment and Development (UNCED) adopted the Rio Declaration on Environment and Development, commonly known as the Rio Declaration, the Forest Principles, and Agenda 21. The conference also opened two legally binding instruments for signature: the Convention on Biological Diversity (CBD) and the United Nations Framework Convention on Climate Change (UNFCCC). These outcomes called on countries to recognize the integral and interdependent nature of the Earth and to work together through international cooperation to address the planet's environmental degradation.

The CBD defines biological diversity as "the variability among living organisms from all sources including, inter alia, terrestrial, marine and other aquatic ecosystems," together with the ecological complexes of which those organisms are part. It includes diversity within species, between species, and of ecosystems.

Ablerex currently has no operating sites located directly within ecologically sensitive areas. Taipei Headquarters is located near Baogao Smart Industrial Park. The surrounding region includes the terrestrial area of concern known as the "Mountainous Area South of the Taipei Basin," shown as the green area in the figure below, as identified in the Final Report on the National Ecological Green Network Blueprint Planning and Development Project issued by the Forestry Bureau, Council of Agriculture, Executive Yuan. The principal ecosystems in this area comprise forests, streams, and lakes. They include the intact forest ecosystems of the foothills and low- to mid-elevation mountains around Xindian, Wulai, Shiding, and Pinglin; the upper and middle reaches of streams flowing through these mountains and their watersheds, which drain into major tributaries of the Tamsui River, such as the Xindian and Jingmei Rivers; small mountain lakes, irrigation ponds, and impoundments formed by water infrastructure, such as the waters near Zhitan Dam in Xindian; and numerous aquatic habitats suitable for amphibian breeding, including the Taipei green tree frog and emerald tree frog. Conservation priorities in this area focus on maintaining habitat connectivity for indicator species such as the Formosan pangolin, yellow-margined box turtle, emerald tree frog, and Taipei green tree frog. They also include establishing environmentally friendly production landscapes, reducing wildlife roadkill, and maintaining the integrity of ecological corridors.

Scope and Key Conservation Priorities of Terrestrial Areas of Concern

Green Network Region	Area of Concern Name	Geographic Coverage	Primary Habitat Types of Concern	Priority Animal Species	Priority Plant Species	Purpose of Identification
Northern Region	North 4	Mountainous Area South of the Taipei Basin	Forests, streams, and lakes	Formosan Pangolin, Mountain Hawk-Eagle, Black Kite, Tawny Fish Owl, Yellow-margined Box Turtle, Yellow Pond Turtle, Formosan Eastern Water Snake, Taipei Green Tree Frog, Emerald Tree Frog, Orange-bellied Tree Frog, and Rhinocypha taiwana	Sedum drymarioides, Hypericum subalatum, Dendrobium linawianum, and Lilium speciosum var. gloriosoides	Conserve intact low- to mid-elevation forest and stream ecosystems and their biodiversity, protect the Yellow-margined Box Turtle, develop wildlife-friendly Satoyama production landscapes, and reduce wildlife roadkill.

Note: Note: Forestry Bureau, Council of Agriculture, Executive Yuan, Final Report on the Taiwan Ecological Network Blueprint Planning and Development Project

Source: Taiwan Ecological Network Blueprint
https://conservation.forest.gov.tw/0002174

Survey of Rare Flora and Fauna and Protected Wildlife in Surrounding Areas

According to the ecological assessment presented in the Environmental Impact Statement for the Xindian Baogao Smart Industrial Park, the area surrounding Baogao Road is not located within any legally designated Wildlife Refuge or Major Wildlife Habitat.

- **Terrestrial Flora:** Surveys conducted within the project site and adjacent areas identified no rare plant species of cultural heritage value.
- **Terrestrial Fauna:** Most of the species recorded were common lowland species. Although protected wildlife species were recorded in neighboring areas, the environmental impact statement concluded that the development project, during both the construction and operational phases, would have no significant adverse impact on the habitats or survival of protected wildlife or rare and valuable flora and fauna. Relevant ecological protection measures have also been implemented.
- **Aquatic Ecology:** The aquatic community consisted primarily of common fish species, benthic organisms, and aquatic insects. The impacts of construction were assessed as relatively minor.

Survey of Surrounding Water Source Protection Areas

The industrial park is not located within a drinking water source quality protection area or within a specified distance of a drinking water intake point.

- The “Environmentally Sensitive Areas” assessment in the industrial park’s environmental impact statement explicitly indicates that the site does not overlap any “drinking water source quality protection area or area within a specified distance of a drinking water intake point.”
- Although Xindian District contains a large portion of the Qingtan Water Quality and Quantity Protection Area of the Xindian River, which forms part of the Feitsui Reservoir catchment and covers extensive areas of Xindian, Wulai, Pinglin, and other districts, the specific area around Baogao Road is not included within the statutory boundaries of the protection area.

In summary, the planning process for the Baogao Smart Industrial Park confirmed that the site is not located within any legally designated ecological conservation area or water source protection area. The environmental impact assessment also concluded that the development would have no significant adverse ecological impact.

Ablerex’s biodiversity policy supports the Zero Deforestation initiative. As part of this commitment, Ablerex endeavors to procure paper bearing internationally recognized forest certification labels, such as FSC (Forest Stewardship Council) and PEFC (Programme for the Endorsement of Forest Certification), wherever possible. This helps ensure that the paper is sourced from responsibly managed forests and supports continued efforts in afforestation, biodiversity conservation, and combating indiscriminate logging. Beginning in 2025, the Company is committed to using the previous year’s consumption of virgin wood-pulp copy paper as the baseline and reducing annual paper consumption by 2% from that baseline.

Year	Activity Data: Virgin Wood-Pulp Copy Paper Consumption (kg)	CO_2-Equivalent Emissions (tCO_2e/year)	Reduction Target Attainment
2024	1,744.3150	2.881	-
2025	914.1550	1.510	Paper consumption decreased by 47.6% compared with the previous year

5.4 Raw Materials Management

Renewable materials used by Ablerex to produce and package its primary products include wooden pallets, while non-renewable materials include screws, batteries, low-frequency transformers, and metal enclosures. Recycled and reusable plywood pallets are also used. The weights of renewable and non-renewable materials used are compiled annually, with the aim of progressively increasing the use of renewable materials and reducing the use of non-renewable materials. As the Company operates under a B2B business model, recovery data for end-of-life products, packaging materials, and components are unavailable.

Year	Renewable Materials	Total Renewable Materials Used (kg)	Non-renewable Materials:				Total Non-renewable Materials Used (kg)
	Wooden pallets		Screws	Batteries	Transformers (Low-frequency)	Metal Cases	
2024	1,298	25,960	1,362	133,889	33,899	161,852	331,003
2025	1,870	37,400	1,554	139,941	35,064	169,201	345,760

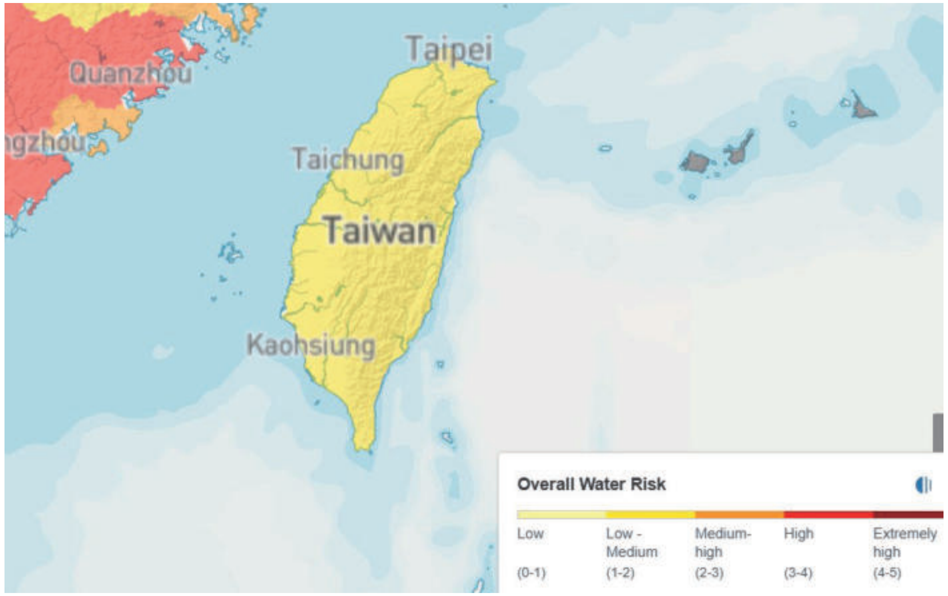
Note: All weights below are calculated by multiplying the quantity of purchased materials received by the unit weight, based on the assumption that the quantity received is equivalent to the quantity used.
1) Description of Renewable Materials
- Wooden pallets: The total number of wooden pallets received during the year is converted into weight based on the relevant specifications or actual weighing.
2) Estimation Method for Non-renewable Materials
- Annual weight of screws used (kg) = total quantity received during the year (pcs) × unit weight per screw.
- Annual weight of batteries used (kg) = total quantity received during the year (pcs) × unit weight per battery, including lithium batteries and lead-acid batteries.
- Annual weight of low-frequency transformers used (kg) = total quantity of low-frequency transformers for UPS models received during the year (pcs) × unit weight per low-frequency transformer.
- Annual weight of metal cases used (kg) = total quantity of metal cases for UPS models received during the year (pcs) × unit weight per case.

Year	Total Weight of Recycled Input Materials Used (kg)	Total Materials Used (Based on Total Annual Shipment Weight) (kg)	Percentage of Recycled Input Materials Used (%)
2024	25,960	176,207	15%
2025	37,400	112,718	33%

Note 1: At present, the calculation includes only recycled input materials used at the Pingtung plant, specifically plywood pallets.
Note 2: The total weight of recycled input materials used is calculated by obtaining the number of containers from customs declaration documents. Each 40-foot container is assumed to use approximately 22 pallets, while each 20-foot container is assumed to use approximately 11 pallets. The respective number of pallets is then multiplied by the pallet weight. The average weight of each plywood pallet is 20 kg.
Note 3: Total materials used is calculated based on the total annual shipment weight from the Pingtung plant.
Note 4: In 2025, there were 44 ocean freight shipments, comprising 15 20-foot containers and 78 40-foot containers. In 2024, there were 39 ocean freight shipments, comprising 18 20-foot containers and 50 40-foot containers.

5.5 Water Resource Management

The geographical boundary of the water resources statistics of the Report of Ablerex covers seven operating sites in Taiwan, including the headquarters in Xindian District, New Taipei City, offices in Hsinchu/Taichung/ Tainan, Kaohsiung R&D Center, and Pingtung Plants 1 and 2. The results from the scenario simulation analysis by using the Aqueduct tool of the World Resources Institute (WRI), all operating sites are in low stressed water resource zones in 2030; regarding the sources of water withdrawal, except for the Taichung Office, where groundwater is withdrawn, the water sources of the other six operating sites are all water from a third-party, i.e. tap water, which is freshwater （≦1,000 mg/L of total dissolved solids). No water is withdrawn from seawater, ground water, or water output, among other water sources. Surrounding areas of all operating sites are not ecological conservation areas, so there is no significant impact on the ecologcal environment of the local water sources.



In order to fulfill social responsibilities and respond to the issue of global water shortages, the Company has the management objective of per capita water use intensity (thousand liters/person) of the previous year as the base period, and reduces the water consumption intensity of the corresponding period of the current year by 1%. The water consumption intensity in 2025 was 0.0021 million liters/NT$ million of revenue, and the water consumption intensity was 0.0028 million liters/NT$ million of revenue in 2024. The implementation of water consumption management measures effectively reduced the waste of water resources, and we will maintain such efforts. The scope of the 2024 and 2025 inventories covered the Company's Taipei headquarters, Hsinchu office, Taichung office, Tainan office, Kaohsiung R&D Center, and Pingtung Plants 1 and 2. This is different from the scope of the inventories in 2023, where only the Taipei headquarters and Pingtung Plant 2 were inventoried.

The manufacturing of Ablerex's products is an assembly model. There is no large amount of industrial water consumption or wastewater discharge in the office and plant area. There is only domestic wastewater generated from the domestic water of the employees. The wastewater discharged from the office area is discharged to the sewage system pursuant to the regulations. The wastewater discharged from the Pingtung plants is discharged to the wastewater treatment plant in the industrial zone for treatment. The wastewater from the plant area is regularly monitored according to the laws and regulations (such as the Water Pollution Control Act). The affluent from the plant area is sampled at the Company's outdoor discharge wells once every six months for water quality testing. To address water shortage risks, water conservation notices are posted in restrooms to remind employees to "use water only when necessary and turn it off immediately after use." Comprehensive inspections are conducted to identify leaks and abnormal water consumption, and any leaks are promptly repaired to meet employees' basic needs and minimize impacts on operations.

Statistics of water resource consumption

Year	Total water withdrawal (ML)	Total water discharge (ML)	Total water consumption (ML)	Ablerex parent-company only revenue (NT$ million)	Water use intensity (ML/NT$ million)
2023	5.676	5.676	0	2,384	0.0024
2024	6.825	6.825	0	2,431	0.0028
2025	5.892	5.892	0	2,789	0.0021

Note 1: The scope of the 2024 and 2025 inventories covered the Company's locations in Taiwan (the Taipei headquarters, Hsinchu office, Taichung office, Tainan office, Kaohsiung R&D Center, and Pingtung Plants 1 and 2). This is different from the scope of the inventory in 2023, where only the Taipei headquarters and Pingtung Plant 2 were inventoried.

Note 2: The Taichung Office currently uses groundwater at its premises and does not have a water meter installed. Its water withdrawal was therefore estimated using the 2025 domestic water consumption statistics published on the official website of the Water Resources Agency, Ministry of Economic Affairs. The estimate was calculated using Taichung City's daily domestic water consumption of 291 liters per person, as follows:

Note 3: Water consumption intensity: total water withdrawal/ Ablerex's parent-company only revenue

Water Quality Testing Results for the Pingtung Plant

Testing item	pH value	COD	SS
Regulatory standards	6.0–9.0	540	180
2023	7.7–8.0	103–221	17.6–49.3
2024	7.8–8.0	144–192	17.7–36.3
2025	7.8–7.9	144–231	17.7–55.0

Note 1: Total number of tests was 10, and the data is from the lowest to the highest test value in the year.

Water resource management measures

1. Promote water-saving measures, including recycling and reusing, and enhance the efficiency of water use equipment:
   1) Replace and update old pipelines from time to time.
   2) The water dispensers are regularly replaced with filters to ensure water safety.
   3) Check the water leakage from time to time to avoid unnecessary waste of water resources, and in case of leakage, troubleshooting is immediately performed.
   4) Encourage employees to take water-saving measures in their daily work.
2. The toilets equipped with automatic sensors for flushing can adjust the water volume automatically according to uses.
3. The information on water-saving, power consumption, treasuring resources are announced through posting on billboards or e-mails from time to time. In the orientations or trainings to existing employees for correct water using knowledge.
4. When replacing sanitary equipment, purchase those with a water-saving label, and install water-saving devices on hand washing sinks.

Water Use Reduction Management Policy, Reduction Target, Implementation Measures, and Performance

Water Use Reduction Management Policy	Conduct regular inspections, protect water quality, conserve water, and safeguard resources.
Reduction Target	Using the previous year's per capita water use intensity (thousand liters/person) as the baseline, reduce water use intensity by 1% annually compared with the baseline.
Implementation Measures	1. Promote water-saving measures, including recycling and reusing, and enhance the efficiency of water use equipment: 1) Replace and update old pipelines from time to time. 2) The water dispensers are regularly replaced with filters to ensure water safety. 3) Check the water leakage from time to time to avoid unnecessary waste of water resources, and in case of leakage, troubleshooting is immediately performed. 4) Encourage employees to take water-saving measures in their daily work. 2. The toilets equipped with automatic sensors for flushing can adjust the water volume automatically according to uses. 3. Post information related to water saving, power consumption, and resource utilization on the bulletin board or email from time to time. 4. New recruits and existing employees are trained on knowledge of proper water use. 5. When replacing sanitary equipment, purchase those with a water-saving label, and install water-saving devices on hand washing sinks.
Achievement Status	As shown in the table below.

Year	Combined total water discharge (ML)	Ablerex standalone revenue (NT$ million)	Water use intensity (ML/NT$ million)	Target Attainment
2023	5.676	2,384	0.0024	-
2024	6.825	2,431	0.0028	Intensity increased by 15% compared with the previous year
2025	5.892	2,789	0.0021	Intensity decreased by 33% compared with the previous year

Note 1: Water use intensity = combined total water discharge from the three plant sites (ML) ÷ consolidated revenue (NT$ million).

5.6 Waste Management

Ablerex has established its "Waste Management Procedures," complies with applicable national waste management laws and regulations, and has implemented an environmental management system certified to ISO 14001. Ablerex is committed to ensuring that prohibited substances and raw materials are not used in its products and actively promotes waste reduction. From design to production, waste generation is reduced as much as possible, such as digitization of production reports, improvement of the maintenance team's ability to replace parts during maintenance to avoid direct scrapping of abnormal panels, implementation of low-carbon procurement as a principle, as much local procurement as possible with local suppliers being our priority, and implementation of resource classification and recycling.

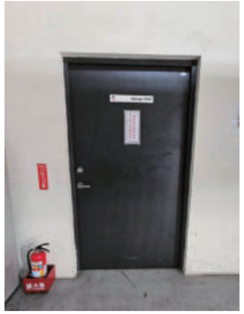
Ablerex belongs to the alternative electronics industry, and product manufacturing is mainly the assembly model. The types of waste sources in the overall operation activities and manufacturing process include general industrial waste and hazardous industrial waste. General industrial waste includes domestic waste, and hazardous industrial waste includes waste electronic components, scraps and defective products generated by plants, and PCB waste materials and powders containing metal. The quantitative waste reduction target is to reduce waste intensity by 2% annually, using the previous year's waste intensity, measured in metric tons per NT$ million, as the baseline. The scope of the 2024 and 2025 inventories covered the Company's locations in Taiwan (the Taipei headquarters, Hsinchu office, Taichung office, Tainan office, Kaohsiung R&D Center, and Pingtung Plants 1 and 2). This is different from the scope of the inventory in 2023, where only the Taipei headquarters and Pingtung Plant 2 were inventoried.

Before working with third-party disposing, treating, and recycling contractors, Ablerex will first check the industrial waste declaration and management information system "Inquiry for License Information" and the resource reuse management system "Inquiry for Licensed Reuse Institutions" of the Resource Circulation Administration, Ministry of Environmental Protection, to confirm that the contractor has obtained the local government's approval and the relevant licenses are issued and are still valid. Only after reviewing the relevant licenses and certificates, will the Company sign a contract with the contractor for the disposal of waste, or commission them for the disposal of waste. All wastes generated in plants are first treated centrally, classified, and weighed, and then disposed of and recycled for reuse by qualified professional third-party disposing, treating, and recycling contractors according to the type of waste.

Selection of Outsourced Waste Clearance and Disposal Contractors

Classification, Storage, and Clearance of Industrial Waste at Plant Sites

1. **Sorting and Collection:** In accordance with the Waste Disposal Act, the General Affairs unit records industrial waste in the Waste Classification Form. Each unit sorts and collects the waste it generates by category.
2. **Storage Management:** Industrial waste is transported to the designated industrial waste storage area and neatly placed in the prescribed location for each waste category.
3. **Outsourced Waste Clearance:** Once a specified quantity of waste has accumulated in the storage area, the General Affairs unit notifies a qualified waste clearance organization to enter the site and clear the waste. The clearance is recorded in the Waste Clearance Form.
4. **Inspection and Audit:** The General Affairs unit inspects the waste storage area once a week and, when necessary, audits waste clearance contractors to verify that they handle waste in accordance with applicable laws and regulations.



Total weight of waste in the year

Type	Item of waste	Total waste weight of the year (ton)			Treatment method	Off-site/on-site treatment
		2023	2024	2025		
Hazardous industrial waste[Note 1]	Waste electronic component parts, scraps and defective parts	0.1470	0.1000	0.0480	Physical	Off-site
	PCB waste and powder containing metal	0.0630	0.1200	0.0810	Physical	Off-site
General industrial waste - domestic garbage[Note 2]		5.2400	88.9945	90.6106	Incineration	Off-site
General industrial waste - slurry		-	2.6600	2.7600	Landfill	Off-site
Wastewater treatment		-	-	698.0000	Wastewater treatment	Off-site
Total weight		5.4500	91.8745	791.4996	Unit: Metric tons	

Note 1: Only Pingtung Plant 2 currently has "hazardous industrial waste" items. The data are from the annual total weight of the third-party disposal company based on the disposal order copies.

Note 2: The data for "general industrial waste - domestic waste" in Pingtung Plant 2 also come from the annual total weight of the third-party disposal company based on the disposal order copies.. The years of the statistics are 2023 - 2025. From 2024, the statistics of the remaining sites are based on the consolidated estimate of the average amount of general waste per person per day published by the Ministry of Environment, and the estimation method is the number of employees x 9 hours of working time per person x general waste generation).

Note 3: The relatively substantial increase in total waste weight in 2025 was attributable to the inclusion of wastewater treatment in the calculation. Beginning in 2025, wastewater treatment will be included in the total waste weight calculation each year.

Disclosure of product life cycle management

1) The weight of related scrapped products and electronic waste is shown in the table above, and qualified third-party vendors are commissioned to clear and transport them.
2) No generated waste is currently recycled, so the recycling percentage is 0%.

Compliance with Environmental Protection Laws

Based on the characteristics of the industry, Ablerex has obtained the ISO 14001 Environmental management system certification to reinforce the operations management of the environment, safety and health in factory areas, and taken actions to respond to environmental impact. There is no major source of pollution in the production process. However, in response to changes in laws and the needs of operation and management, we have assigned dedicated personnel in charge of environmental protection who check the status of regulatory changes from time to time to determine whether the Company's operations are affected. The Company's waste water discharge and waste disposal are handled in accordance with relevant laws and regulations, and the leftover, scrap, and waste generated in the production process are entrusted to qualified recycling operators for further treatment. All employees follow the management standards for environmental protection, safety and health. In 2025, the Company was not fined or sanctioned for pollution, violating environmental laws and regulations or being involved in litigations.

Waste Management Policy, Reduction Target, Implementation Measures, and Performance

Waste Management Policy	Control at source, environmental sustainability, and resource circularity.
Reduction Target	Using the previous year's waste intensity, measured in metric tons per NT$ million, as the baseline, reduce waste intensity by 2% annually compared with the baseline.
Waste Management Measures	• Digitize operational processes, collect and reuse paper printed on only one side, and reduce paper consumption. • Use environmentally friendly tableware throughout the employee cafeteria. Employees are encouraged to bring their own drinking cups, while ceramic cups are provided for all visitors and in meeting rooms. • Conduct ongoing awareness campaigns on proper waste sorting and recycling, and provide mandatory training to new hires. • Regularly inspect waste storage areas to ensure environmental safety and sanitation. • Conduct spot checks for incomplete waste sorting or improper disposal. • Wherever possible, ship product accessories using the original manufacturers' packaging, thereby fully reusing cartons, cushioning materials, and other packaging materials. • Store waste solvents in a separate designated area managed by assigned personnel to ensure safe storage and use.
Achievement Status	As shown in the table below.

Year	Total waste weight (metric tons)	Group revenue (NT$ million)	Waste intensity (metric tons/NT$ million)	Target Attainment
2023	5.4500	2,384	0.0023	-
2024	91.8745	2,431	0.0378	Intensity increased by 1543.48% compared with the previous year
2025	791.4996	2,789	0.2838	Intensity increased by 650.79% compared with the previous year

Note 1: Waste intensity = total waste weight (metric tons) ÷ consolidated revenue (NT$ million).

6

Employee Care and Social Participation

6.1 Employee Rights and Labor Relations

Ablerex believes that our employees are the Company's most important assets. Employees are provided with a safe, healthy and high-quality work environment. Investment in and cultivation of talents help them maximize their potential in job performance. Providing comprehensive remuneration and benefits and creating a worry-free workplace with transparent and appropriate labor-employer communication practices can build friendly labor-management relations and help the Company continue to grow.

6.1.1 Remuneration and benefits

The Company has formulated the Work Rules in accordance with the Labor Standards Act. The content includes salary, bonuses, working hours, leave, attendance and performance assessments, welfare measures, etc., and it clearly defines the rights and obligations of both employers and employees, so that they can work together to find more growth. According to the Articles of Incorporation, the Company shall allocate 6% to 10% of the profit of the year for employee bonuses. In addition, the Remuneration Committee consolidates relevant company policies, employee performance appraisal systems and corporate social responsibility policies every year, and takes the policies, practices, standards and structure into the consideration for remuneration. In 2025, the average salary of the non-officer full-time employees increased, demonstrating that the Company shares the benefits of its operational growth with employees.

Material Topic	Remunerations and benefits
Meaning to the Company	Good labor-employer communication helps boost the trust and cooperation between the Company and its employees, and improves work satisfaction and team cohesion, thereby enhancing \ productivity and corporate competitiveness. A comprehensive salary and benefits system is the key to attracting and retaining outstanding talent, and is helpful to motivate employees to unleash their potential, thus creating a higher value. Through a fair salary system and effective communication mechanism, not only labor disputes are reduced, but also a harmonious working environment is created to ensure the stable development of the Company.
Policy / Commitment	1. Legal compliance: The internal personnel administration and management comply with the local labor laws and regulations of each operating location. 2. Regular communication and dialogues between both parties: Promote information exchanges and maintain good labor-employer relations. 3. Internal diversified communication framework established: enables employees to fully express their opinions, and the Company also responds in a timely manner to create policies for implementation 4. 0.15% of the Company's total monthly operating revenue is appropriated as the benefit fund
Short-term goals	1. Labor-employer meetings are held quarterly in accordance with the law, to discuss major labor-employer related matters 2. Welfare Committee: holds meetings from time to time to decide the Company's benefit measures such as travel and year-end banquets 3. Reduction of turnover rate: the target is below 15%
Mid- and long-term goals	1. Continuous and effective communications: labor-employer meetings are regularly held to ensure that both parties can communicate fully and enhance trust and cooperation. 2. Optimization of the salary structure: the salary level is adjusted according to market trends and corporate development to ensure that employees receive competitive remunerations and increase the retention rate. 3. Comprehensive benefits and incentive system: diverse benefits are provided, such as health management and career development, to enhance employee satisfaction and loyalty.
Resources invested and actions	1. Salary policy: monthly salary, employee bonuses, project bonuses, performance bonuses, and bonuses for three major festivals (Dragon Boat Festival, Mid-Autumn Festival, and year-end bonus) 2. Leave policy: two days off per week, annual leave, paternity leave, family care leave, and parental leave, etc. 3. Insurance policy: monthly contributions to new/old system pensions, labor insurance, health insurance, occupational accident insurance, regular health examinations, among other things 4. Employee Welfare Committee activities: Domestic/foreign travel, birthday monetary gift, subsidies for wedding, funeral, celebration, childbirth, and hospitalization, year-end banquets, and gifts or cash subsidies for the three major festivals
2025 Performance results	1. In recent years, labor-employer relationships have been harmonious. No labor dispute occurred in 2025, and no losses have been caused by labor disputes. 2. In 2025, four labor-employer meetings were held in accordance with the law: 2025/3/7, 2025/6/2, 2025/9/6, and 2025/12/12 3. In 2025, the Company allocated NT$4.21 million into the employee benefit fund
Responsible department/ Complaint contact information	Information and Human Resources Department 02-29176857 ext. 276 Email : yaohung@ablerex.com.tw

Proportion of senior management hired from the local community

Remuneration at main business locations of Ablerex and the employment of local residents as senior officers:

Employment situation	Number of people/Percentage
Local senior management	17
All senior managers	17
Proportion of senior management hired from the local community	100%

Average and median salary of non-officer full-time employees

Unit: person / NT$ thousand

Full-time non-officer employees	Number of employees	Average annual salary	Median of annual salary
2023	333	796	690
2024	334	817	724
2025	334	879	789

Note: The figures in the table above were compiled in accordance with the periodic reporting requirements under the Taipei Exchange Rules Governing Information Reporting by Companies with TPEx Listed Securities. "Full-time employees in non-managerial positions" refers to employees who do not hold managerial positions and whose working hours meet statutory or Company requirements, meaning an average of more than 35 hours per week. Employees whose period of paid employment was less than 6 months due to being newly hired, leaving employment, or taking unpaid leave were excluded.

Ratio of the basic salary plus remunerations of women to that of men

Ratio of basic salary and remuneration			2023		2024		2025	
Key locations of operations	Employee Type	Item	Male	Female	Male	Female	Male	Female
Seven key operating locations in Taiwan	Direct	Basic salary	1	0.94	1	1.00	1	0.94
		Remunerations	1	0.95	1	1.01	1	0.94
	Indirect	Basic salary	1	0.81	1	0.79	1	0.77
		Remunerations	1	0.80	1	0.78	1	0.76

Note: The statistics are based on the salary of the month at the end of each year. The base salary is the principal salary, and the remuneration includes all allowances

Employee benefit measures and implementation

In terms of employee benefits, to promote the work efficiency of employees, we provide various incentive policies, benefit measures, and a comfortable office environment. Various employee welfare activities are also organized from time to time to help employees reduce work pressure and enhance positive interactions among employees. The Company has established an Employee Welfare Committee. In 2025, the Company allocated approximately NT$4.21 million to employee welfare, an increase of 15% from approximately NT$3.65 million in 2024. The Committee plans and provides a comprehensive range of employee benefits, including domestic and overseas employee travel subsidies, year-end banquets, birthday monetary gifts, subsidies for weddings, funerals, celebrations, festivals and benefits, childbirth allowance, establishment of a fitness center and sports equipment purchases. In addition, the Company also provides employees with a free health examination plan to properly take care of their physical and mental health.

Item	Descriptions
Fitness centers	The Plant and the R&D Department provide sports equipment for employees to use.
Parking spaces	Free parking spaces for motorcycles and some parking spaces for cars.
Employee travel and year-end banquet	The Employee Welfare Committee provides annual travel subsidies, with domestic and overseas travel options. The Company holds an annual year-end banquet, at which the Committee organizes a prize draw.
Subsidies for employees' weddings, funerals, celebrations, and festivals	The subsidies are given pursuant to the Compilation of the Company's Welfare Committee Management Rules [Rules for Paying Subsidies for Wedding, Funeral, and Festival and Benefits].
Hospitalization condolence allowance	The subsidies are given pursuant to the Compilation of the Company's Welfare Committee Management Rules [Rules for Paying Subsidies for Wedding, Funeral, and Festival and Benefits].
Employee health examinations	Employee health examinations and special examinations are held as required by laws and regulations.
Birthday monetary gifts	The Welfare Committee gives monetary gifts to each employee in the month of his/her date of birth.
Labor and health insurance and group insurance	The Company's employees are enrolled in Labor Insurance and National Health Insurance from their first day of employment. Field employees are also covered by group insurance.

Other benefits

Employee rewards

According to Article 25-1 of the Articles of Incorporation, the Company shall allocate 6% to 10% of the profit of the year as employee remuneration based on the performance of the year.
In accordance with the "Regulations for the Payment of Year-end Bonus," the bonuses are paid based on the Company's annual operating performance, financial position and individual work performance, to reward employees for their efforts .

Insurance and Health

1. **Insurance**
   The Company's employees are enrolled in Labor Insurance and National Health Insurance from their first day of employment. Field employees are also covered by group insurance (accident medical insurance).
2. **Free health examination**
   The Company provides employees with a general health examination once every three years.
3. An on-site physician regularly visits the plant to provide employees with health consultation services. Employees identified as high risk based on their health examination results receive follow-up support and health guidance from the on-site physician and occupational health nurse.

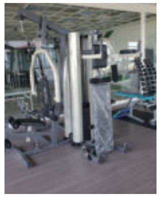
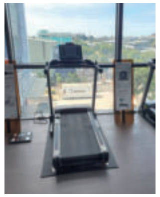
Leave and attendance

Regarding the leave system, in addition to the fixed weekend days-off, employees who have worked for one full year are entitled to seven days of special leave. Employees who have worked for six full months are entitled to three days of special leave. For employees in need of a longer leave time in case of childcare, major injury/disease, or major accident, they may apply for an unpaid leave of absence to take care of their personal and family needs.

Employee travel subsidies and year-end banquet

The Employee Welfare Committee provides annual travel subsidies, with domestic and overseas travel options. The Company holds an annual year-end banquet, with a prize draw organized by the Committee.

Fitness centers



Employee travels (four Cities in Kansai)


Evergreen Palace Hotel (Chiayi)


Chihpen Century Hotel (Taitung)



Health examinations and lectures

Year-end banquet

The 2025 year-end banquet was held at the Grand Hi-Lai Hotel in Kaohsiung. The Chairman thanked all employees for their hard work in jointly achieving strong results and encouraged everyone to keep up their efforts and continue working toward shared success. All employees were treated to a banquet featuring fine cuisine and music and dance performances. Additional prizes were also added to the prize draw, creating a lively atmosphere and leaving all employees delighted and inspired.

Retirement system and implementation progress

The company established employee retirement regulations according to the Labor Standards Act, and the company also appropriates a certain ratio of pension reserve according to the total amount of salary payment on a monthly basis in compliance with the Regulations for the Allocation and Management of the Workers' Retirement Reserve Funds, and the pension reserve is deposited into the Bank of Taiwan (Trust Department) for utilization such that during the actual payment of pension, in case where the reserve account is insufficient for the payment, the deficit part is listed as an expense of the current period.

Since July 1, 2005, in accordance with the implementation of the Labor Pension Act, (hereinafter referred to as the “New System”), the service years of employees with the applicability of the old system for the payment of pension choose the use of the New System, or the service years of employees on board after the implementation of the New System change to use the affirmed appropriation system, then the payment of the pension shall be handled by the company by appropriating no less than 6% of the monthly wage on a monthly basis to be deposited into the employees’ personal labor pension account. For the affirmed appropriation pension part, the company shall appropriate 6% of the monthly wage of the employee to the Bureau of Labor Insurance according to the regulations of the Labor Pension Act, and the appropriated amount is listed as an expense of the current period. At the end of each year, the actuary estimates the number of people close to retirement to calculate the allocation amount, which has been fully allocated in 2025.

6.1.2 Employee Communication

The Company’s employees can participate in the Company’s management and express their opinions through different channels. The Company has not yet established a labor union or signed a collective bargaining agreement group agreement. However, the Company has regularly implemented labor-employer meetings in accordance with the law, with diverse communication channels in place. Through two-way communications, employees can fully express their opinions, and the Company can respond in a timely manner and turn their suggestions into policies for implementation. Meanwhile, the Company provides a grievance filing system. In accordance with Article 23 of the "Ethical Corporate Management Best Practice Principles", whistleblowers are protected from inappropriate treatment due to their grievance filing. In 2025, there were no labor-management disputes or employee grievance cases, and the Company incurred no losses arising from labor-management disputes.

Note: As of 2025, the Company has not experienced a large-scale lay-off. If it occurs, the Company will notify employees 60 days in advance pursuant to the Act of the Protection of Employees During Mass Redundancy.

Communication Channels of Ablerex

Communication channel	Function	Responsible department
Laborer and employer meeting	Labor rights or policy communication	Representatives from labor and employer
Employee complaints	Develop good labor-employer relations and listen to employees' needs and expectations	Head of human resources
Prevention of sexual harassment	Prevention of sexual harassment and protection of victims' rights and interests	Head of human resources
Anti-corruption reporting	Anti-corruption reporting to maintain the culture of ethical management	Head of human resources
Official website	Employees may submit grievances through the stakeholder contact email address on the Company’s official website.	Head of human resources
Factory manager's email	Establish various one-way/two-way communication methods and assist employees to solve problems	Factory manager

Four labor-employer meetings were held in 2025. Representatives from the two parties discussed labor and employer rights and interests and related policies. The labor-employer meeting held in December 2025 disseminated information on new regulatory policies in response to the change in the rate table of the National Health Insurance introduced by the National Health Insurance Administration of the Ministry of Health and Welfare, which was adjusted to NT$29,500 due to the increase in basic wage starting January 1, 2026.

6.1.3 Employee diversity

Ablerex is committed to providing employees with a dignified and safe working environment, and implementing a culture of diversity, remuneration and promotion opportunities, to ensure that employees will not be discriminated against, harassed or treated unfairly for any reason, such as race, gender, religious beliefs, age, political orientation and other conditions. The Company values the rights and benefits of employees and shares the profits and earnings with employees. The Company maintains a good working environment, including comprehensive physical, mental, and spiritual care for various groups: (1) Employing physically challenged employees and assigning them suitable jobs and facilities; (2) Implementing projects for selection, cultivation, employment and dismissal, cultural inclusion, and health and safety; and (3) Implementing a friendly workplace, regardless of gender, to provide employees with a safe working environment.

The Company's employee demographics show that in 2025, employees with a college education or higher accounted for 92.60% of the workforce, while those under the age of 50 accounted for 88.77%. Its highly qualified technical talent and younger workforce profile give the Company a competitive advantage in human capital, ensuring effective technical knowledge transfer and sustained momentum for development. In addition, in terms of employee diversity and equal opportunity, women held more than 10% of managerial positions in each of the three consecutive years from 2023 to 2025. In 2025, women accounted for an average of 25.48% of all employees, while female managers accounted for 11.76% of all managers. The Company also complied with the statutory employment quota requirements under the People with Disabilities Rights Protection Act. In 2025, it employed eight employees with disabilities, exceeding the statutory requirement, and three Indigenous employees, meeting the applicable regulatory requirements. The Company actively implements remuneration practices based on equal pay for equal work for women and men and provides equal opportunities for promotion, thereby promoting sustainable and inclusive economic growth.

Employees Diversity Statistics

Human Resources Structure - employment type composition

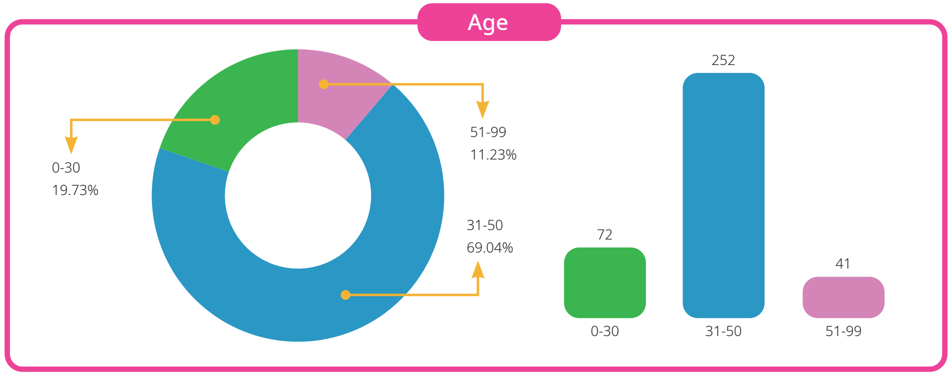
Year			2023		2024		2025	
Number of total employees			343		347		365	
Type	Group	Gender	Number of people	Percentage in all employees	Number of people	Percentage in all employees	Number of people	Percentage in all employees
Job duties	Senior management level (department officers)	Male	15	4.37%	15	4.32%	15	4.11%
		Female	2	0.58%	2	0.58%	2	0.55%
		Subtotal	17	4.96%	17	4.90%	17	4.66%
	Intermediate management level	Male	93	27.11%	104	29.97%	107	29.31%
		Female	11	3.21%	10	2.88%	14	3.84%
		Subtotal	104	30.32%	114	32.85%	121	33.15%
	Professionals	Male	66	19.24%	64	18.44%	63	17.26%
		Female	22	6.41%	27	7.78%	30	8.22%
		Subtotal	88	25.66%	91	26.22%	93	25.48%
	Technicians	Male	91	26.53%	81	23.34%	87	23.83%
		Female	43	12.54%	44	12.68%	47	12.88%
		Subtotal	134	39.07%	125	36.02%	134	36.71%
	Total		343	100.00%	347	100.00%	365	100.00%

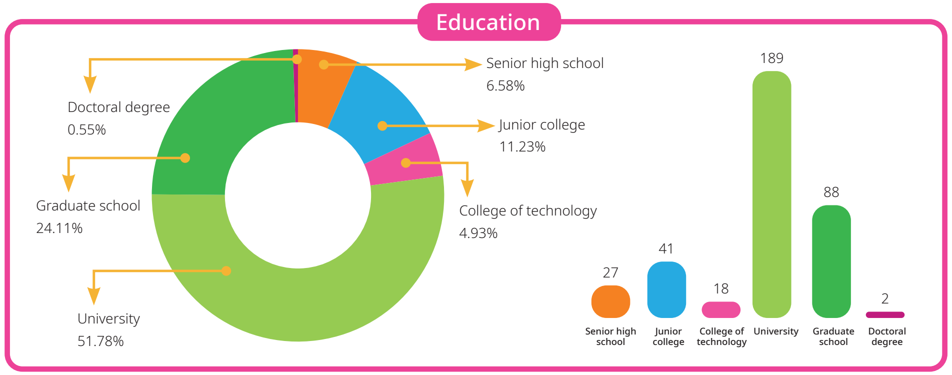
Human Resources Structure - education composition

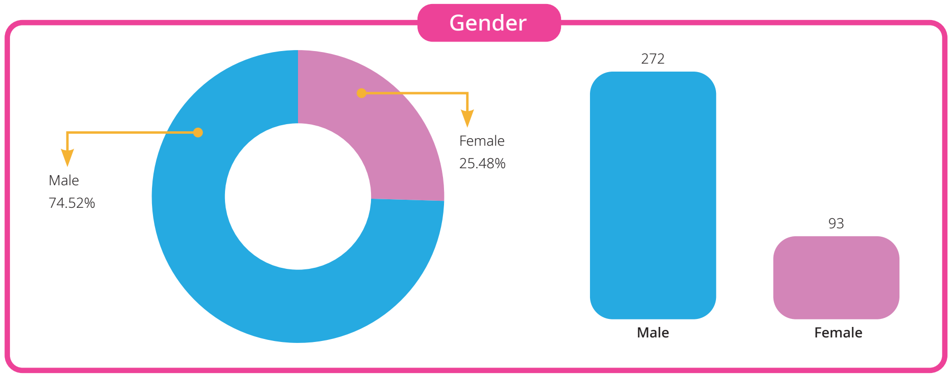
Year			2023		2024		2025	
Number of total employees			343		347		365	
Type	Group	Gender	Number of people	Percentage in all employees	Number of people	Percentage in all employees	Number of people	Percentage in all employees
Education	Senior high school and below	Male	15	4.52%	17	5.12%	14	3.84%
		Female	12	3.61%	12	3.61%	13	3.56%
		Subtotal	27	7.87%	29	8.36%	27	7.40%
	Junior college	Male	24	7.23%	22	6.63%	24	6.58%
		Female	16	4.82%	17	5.12%	17	4.66%
		Subtotal	40	11.66%	39	11.24%	41	11.23%
	College of technology	Male	13	3.92%	11	3.31%	12	3.29%
		Female	6	1.81%	4	1.20%	6	1.64%
		Subtotal	19	5.54%	15	4.32%	18	4.93%
	University	Male	130	39.16%	134	40.36%	143	39.18%
		Female	34	10.24%	42	12.65%	46	12.60%
		Subtotal	164	47.81%	176	50.72%	189	51.78%
	Graduate school	Male	81	24.40%	78	23.49%	77	21.10%
		Female	10	3.01%	8	2.41%	11	3.01%
		Subtotal	91	26.53%	86	24.78%	88	24.11%
	Doctoral degree	Male	2	0.60%	2	0.60%	2	0.55%
		Female	0	0.00%	0	0.00%	0	0.00%
		Subtotal	2	0.58%	2	0.58%	2	0.55%
	Total		343	100.00%	347	100.00%	365	100.00%

Human Resources Structure - age composition

Year			2023		2024		2025	
Number of total employees			343		347		365	
Type	Group	Gender	Number of people	Percentage in all employees	Number of people	Percentage in all em-ployees	Number of people	Percentage in all employees
Age	0–30 years old	Male	47	13.70%	49	14.12%	55	15.07%
		Female	10	2.92%	10	2.88%	17	4.66%
		Subtotal	57	16.62%	59	17.00%	72	19.73%
	31–50 years old	Male	199	58.02%	192	55.33%	190	52.05%
		Female	54	15.74%	58	16.71%	62	16.99%
		Subtotal	253	73.76%	250	72.05%	252	69.04%
	51–99 years old	Male	19	5.54%	23	6.63%	27	7.40%
		Female	14	4.08%	15	4.32%	14	3.83%
		Subtotal	33	9.62%	38	10.95%	41	11.23%
	Total		343	100.00%	347	100.00%	365	100.00%







Statistics of employee change (new hire and turnover rates)

Employee new hire and turnover rates for the past three years are presented below by gender and age group. The turnover rate in 2025 decreased by 2.47% compared with 2024. The overall decrease was relatively small, with no significant change from the previous year. By gender, men continued to account for the majority of departing employees. The reasons for departure included differences in career interests and taking up other employment. Due to the nature of the industry, male employees account for a relatively high proportion of the Company's workforce. Consequently, men continued to account for the majority of employee departures in 2025. However, fewer male employees aged 31 to 50 left the Company than in 2024. In 2025, the Company strengthened its talent retention measures and shared the benefits of its improved operating performance with employees. The average and median salaries of full-time employees in non-managerial positions were both higher than in 2024. The Company also continued to strengthen employee competency development and provide employees with opportunities to enhance their job skills, pursue career development, and take on challenging assignments, with the aim of promoting talent retention and enabling employees to grow alongside the Company and share in its achievements.

Total number and percentage of new recruits

Year			2023		2024		2025	
Number of total employees			343		347		365	
Item	Age range	Gender	Number of people	Percentage	Number of people	Percentage	Number of people	Percentage
New hires	0–30 years old	Male	19	5.54%	17	4.90%	21	5.76%
		Female	1	0.29%	3	0.86%	11	3.01%
		Subtotal	20	5.83%	20	5.76%	32	8.77%
	31–50 years old	Male	24	7.00%	10	2.88%	12	3.29%
		Female	14	4.08%	10	2.88%	10	2.74%
		Subtotal	38	11.08%	20	5.76%	22	6.03%
	51–99 years old	Male	1	0.29%	0	0.00%	1	0.27%
		Female	0	0.00%	2	0.58%	2	0.55%
		Subtotal	1	0.29%	2	0.58%	3	0.82%
	Total		59	17.20%	42	12.10%	57	15.62%

Number and percentage of employees resigned

Year			2023		2024		2025	
Number of total employees			343		347		365	
Item	Age range	Gender	Number of people	Percentage	Number of people	Percentage	Number of people	Percentage
Resigned	0–30 years old	Male	10	2.92%	9	2.59%	12	3.29%
		Female	2	0.58%	1	0.29%	2	0.55%
		Subtotal	12	3.50%	10	2.88%	14	3.84%
	31–50 years old	Male	18	5.25%	17	4.90%	15	4.11%
		Female	13	3.79%	9	2.59%	6	1.64%
		Subtotal	31	9.04%	26	7.49%	21	5.75%
	51–99 years old	Male	1	0.29%	0	0.00%	1	0.27%
		Female	0	0.00%	2	0.58%	3	0.82%
		Subtotal	1	0.29%	2	0.58%	4	1.09%
	Total		44	12.83%	38	10.95%	39	10.68%

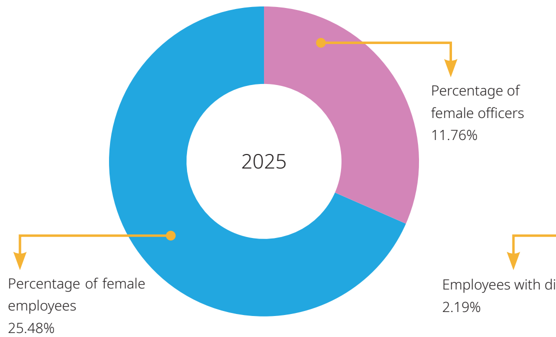
Resigned employees by gender (%)	2023	2024	2025
Male	65.91%	68.42%	71.79%
Female	34.09%	31.58%	28.21%

Note 1: Employee turnover rate (%) = Number of resigned employees in each category / Total number of employees at year-end
Note 2: Resigned employees by gender (%) = Number of resigned employees of each gender / Total number of resigned employees

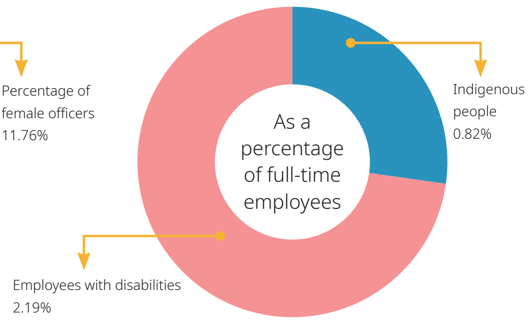
Employee ethnic indicators

Type	Number of people	Percentage in all employees
Nationality of ROC	361	98.90%
Nationality of Japan	4	1.10%

Indicators of female diversity



Other diversity indicators



Employee satisfaction survey

In August 2025, the Company's Information Technology and Human Resource Department conducted its first employee satisfaction survey. The survey covered five dimensions: compensation, work environment, career development, corporate culture, and sustainable operations. It served as a communication channel for gaining insight into the Company's organizational culture and employees' views, thereby helping to maintain a positive corporate culture, make adjustments in areas requiring improvement, and formulate improvement plans. The survey achieved employee coverage of 87% and an average score of 7.83 points, indicating strong employee cohesion and a high level of satisfaction. Employee satisfaction surveys will continue to be conducted.

Survey population	All employees
Survey topics	Compensation, work environment, career development, corporate culture, and sustainable operations
Number of employees surveyed	322 employees
Coverage rate	87%
Responsible unit	Information and Human Resource Department
Survey frequency	Once a year
Survey period	2024/8/1 to 2025/7/31
Overall satisfaction	7.83 points (minimum: 2 points; maximum: 10 points)
Survey results	This was the first year in which the survey was conducted, with an average score of 7.83 points.
Enhancement and improvement measures	Based on the survey results, the following improvements and initiatives continued to be implemented in 2025: ■ Revitalize organizational culture and promote broader participation • Establish a rotating presentation system under which employees take turns sharing their work during departmental meetings and discussions to increase employee participation. • Provide additional leadership training for supervisors to strengthen their communication, motivation, and conflict management capabilities. ■ Optimize the compensation structure and employee benefits • Implement a performance-based salary adjustment system that incorporates employee performance into decisions on salary adjustments and bonuses to strengthen incentives. • Diversify the annual employee travel program by offering activities in which all employees can participate, enabling as many employees as possible to benefit. • Enhance group insurance coverage by adding accidental injury and hospitalization benefits to provide employees with a greater sense of security. ■ Upgrade equipment to maintain a healthy and safe work environment • Review the equipment required for work each year and prioritize the replacement of high-risk and frequently used tools. Provide any additional equipment and tools required for employees to perform their work.

6.1.4 Human rights policy and personal data protection

Human rights policy

Ablerex respects and supports the labor standards embodied in the Universal Declaration of Human Rights, the United Nations Global Compact, and the conventions of the International Labour Organization (ILO). It is committed to ensuring that everyone within and outside the Company is treated equally and with dignity. The Company has adopted a Human Rights Policy Statement, which is implemented in the workplace across eight key areas: compliance with applicable local laws and regulations and international standards; prevention of unlawful discrimination and the adoption of reasonable measures to ensure equal employment opportunities; prohibition of child labor; prohibition of inhumane treatment; prohibition of forced labor; respect for employees' freedom of assembly and association and their right to collective bargaining; provision of a safe and healthy work environment; and promotion of physical and mental well-being and work-life balance.

The Company values the promotion of labor and business ethics policies. The Company has adopted the principles of the GRI Standards for sustainability reporting issued by the Global Reporting Initiative (GRI) in 2021 to establish and implement human rights-related policies, and followed the Labor Standards Act, the Employment Service Act, the Act of Gender Equality in Employment and other relevant regulations promulgated by the competent authority to formulate the Company's Work Rules to define the rights and obligations of the Company and its employees. It is believed that every employee should be treated equally and with respect, and we have established the Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment at the Workplace and channels for grievance filing to protect the rights and interests of female employees.

Human rights assessment

The Company is committed to sustainable development and operation, and also pays attention to enhancing the concern for people and the environment, and undertakes and promotes social responsibility for employees, consumers and the overall environment. In order to fulfill the commitment to providing a safe and healthy workplace, an environmental, occupational and health management unit has been set up to manage employees' occupational safety and health operations, and regularly hold general health inspections for current employees. The Company also established the "Supplier Social Responsibility Rules"

jointly with its cooperating partners and has them sign the CSR Commitment in order to expand the Company's influence and the influence of CSR throughout the supply chain.

Human rights concerns and practices

Comply with local government regulations and international standards

We abide by ethical standards as well as the standards of local government regulations and international standards, providing employees firm assurance when performing their business activities.

Ablerex complies with the government laws and regulations of each region in which it operates. In case of any major changes in the Company's operations such that the rights and benefits of employees may be affected, or where there is a major change in the duties of employees, the company will provide advance notice and discussions.

If an employment contract is to be terminated, the advance notice period is provided according to the Labor Standards Act as follows:

- Where an employee has worked continuously for more than three months but less than one year, the notice shall be given ten days in advance.
- Where an employee has worked continuously for more than one year but less than three years, the notice shall be given twenty days in advance.
- Where an employee has worked continuously for more than three years, the notice shall be given thirty days in advance.

Minimum notice periods regarding operational changes

As of 2025, the Company has not experienced a large-scale lay-off. If it occurs, the Company will notify employees 60 days in advance pursuant to the Act of the Protection of Employees During Mass Redundancy.

Prohibit unlawful discrimination to reasonably ensure equal job opportunities

The Company ensures equal treatment in hiring, remuneration and benefits, training opportunities, promotion, dismissal or retirement and other labor rights matters, and does not discriminate on the basis of age, gender, physical and mental disability, ethnicity, race, nationality, religion or other status, etc.

Prohibition on child labor

In case where the company and suppliers are subject to the condition of employing child labor (age above 15 but less than 16 years old according to the Labor Standards Act), then it shall be handled according to the relevant regulations of the Labor Standards Act. In addition, it is strictly prohibited to employ child labor in the period from 8:00PM to 6:00AM of the next morning and from performing heavy and hazardous work, in order to comply with the Item 138 of the International Labour Convention and the contents of the Convention on the Rights of the Child of the United Nations. The Company complies with laws and regulations and has not employed child labor.

Prohibition of inhumane treatment

The Company prohibits physical harm, inappropriate corporal punishment, threats of physical, sexual and other harassment, verbal violence or any other form of intimidation.

Prohibition of forced labor

The Company specifies that the working hours (including overtime) shall not exceed the regulations of the local laws, and one rest day shall be provided in seven working days. The company establishes the attendance system in order to list abnormal attendance conditions. In addition, dedicated personnel are designated to review records of abnormality. Relevant unit supervisors are informed to understand the working conditions of employees and to make appropriate working arrangements in order to care for the health of employees and the quality of their family lives.

Respect employees' freedom of association and collective bargaining

We respect employees' freedom of association and collective bargaining. According to the Labor Union Act, employees have the right to organize and join labor unions. Current employees have formed the Employee Welfare Committee to facilitate various measures for employee welfare.

Provide a safe and healthy work environment

Employee health is the greatest fortune of an enterprise! Regarding occupational health promotion, the company provides a complete health and safety program in order to increase its corporate sense of honor and responsibility, to establish its corporate image and to implement corporate social responsibility. For employees, it does more than simply provide a safe and healthy working environment; it is also able to improve the employee morale, to enhance health, and to increase work satisfaction, in order to expand the benefit to families and communities, creating a win-win situation.

Physical and mental health and work balance

The company provides a gym in order to allow employees to improve physical strength during their free time. In addition, the company also provides general physical examinations to all of the employees once every three years, and the cost for such examination is borne by the company. As for safety, the company organizes on time labor safety, health and fire safety training once every half year. To monitor the office environment quality, we implement office area cleaning and maintenance according to the annual plan in order to perform environmental disinfection operations. We also periodically appoint professional institutions to perform water quality testing on the drinking water of the drinking machines. In view of the above, the company provides a healthy, safe and sanitary environment to employees.

Mitigation measures for human rights risks

Training practices for human rights protection

- **Provide relevant regulations for training new hires**

  The Company arranges training programs for new hires, which include the company profile, business philosophy, quality policy, work rules, employee ethics and code of conduct, management of personal data protection, employee environmental safety and health, ethical management, CSR principles, supplier social responsibility principles, human rights policy, internal material information handling and insider trading management regulations, product introduction, information security risk management, respect for intellectual property rights, welfare and other courses, so that employees can understand the corporate culture, vision and work environment. The relevant measures are placed on the Company's website and internal system for all employees to follow.

- **Provide communication channels for employee opinions or grievance filing**

  The Company prohibits physical harm, inappropriate corporal punishment, threats of physical, sexual and other harassment, verbal violence or any other form of intimidation. Establish internal and external feedback or grievance filing channels.

- **Occupational safety training**

  The company holds labor safety and health and fire safety training every six months to enhance the awareness of environmental, industrial and health concepts. Occupational safety and health personnel may apply for continued training in accordance with the regulations of the competent authority to ensure continuous improvement.

Number of participants in training related to promotion of human rights protection

In 2025, a total of 55 people participated in the orientation promoting human rights policy concerns and practices, for a total of 220 hours. All related regulations are made clear to employees through promotions to in-service employees from time to time.

Personal data protection policy and its implementation

Establishment of the Personal data protection policy

The Company values customer privacy and complies with the Personal Data Protection Act. It has established the “Personal Data Protection Management” policy framework and obtained ISO 27001 certification for its information security management system. The Company implements rigorous personal data privacy and security management and protective measures. It has also established a data management framework, defined data standards and classification levels, implemented data access controls and review mechanisms for data owners, and ensured that data access and sharing are properly governed and protected, together with the availability, integrity, and confidentiality of data.

The policy applies to all branches, operating locations, subsidiaries, customers, and suppliers. With respect to the collection, processing, use, and protection of personal data and privacy in the course of operations, the Company complies with all applicable government laws and regulations and uses personal data only within the scope permitted by law. Personal data will not be provided, rented, or disclosed to third parties through any other indirect means. The Company also implements its “Personal Data Protection Management” policy framework. Senior management at the Company’s headquarters is responsible for overseeing and managing personal data protection within the Company. Department heads are responsible for personal data protection practices and internal communication within their respective departments and are committed to safeguarding customer data and privacy rights.

The Company has also adopted the "Procedures for Ethical Management and Guidelines for Conduct." Applicable laws, regulations, and international standards governing the products and services provided are identified and reviewed, and key compliance matters are compiled and communicated. This enables Company personnel to ensure the transparency and security of product and service information throughout research and development, procurement, manufacturing, provision, and sales. In addition, company personnel shall avoid making any business deals with agencies, suppliers, customers or other parties in a business relationship of the company involving any unethical conduct. In a case where the party in a business relationship or cooperation is found have acted unethically, the business relationship with such party shall be terminated, and it shall be listed as a disqualified party for business in order to implement the ethical management policy of the company. The Company provides stakeholder contact information through which stakeholders (including customers, suppliers, and others) may submit feedback or lodge complaints by telephone or email to protect their rights and interests.

The quantitative data and management indicators related to the implementation of the personal data protection policy in 2025 are disclosed below:

During the year, awareness and educational training related to personal data protection (including courses on Personal Data Protection Management, the Employee Code of Ethical Conduct, and other related topics) recorded 263 attendances, totaling 526 hours.

Internal Management and Technical Safeguards: One review of data access permissions was conducted during the year, and all permissions were found to be consistent with the relevant roles and responsibilities.

Incident Response and Risk Management: No incidents involving violations of personal data protection requirements occurred during the year.

6.1.5 Care in workplace

Annual return-to-work and retention rates following parental leave are presented by gender. In 2025, the return-to-work rate was 50%, and the retention rate was 100%, indicating that the Company provides a supportive workplace for employees with childcare needs.

Statistics on employees applying for parental leave and their reinstatement

Year		2023	2024	2025
Qualified for parental leave application (A)	Male	26	17	13
	Female	10	10	7
	Subtotal	36	27	20
Number of actual applicants (B)	Male	0	1	1
	Female	0	1	4
	Subtotal	0	2	5
Number of employees expected be reinstated in the current year (C)	Male	0	0	1
	Female	0	1	3
	Subtotal	0	1	4
Number of employees actually reinstated in the current year (D)	Male	0	0	1
	Female	0	1	1
	Subtotal	0	1	2
Reinstatement rate (D/C)	Male	0.00%	0.00%	100%
	Female	0.00%	100.00%	33.33%
	Subtotal	0.00%	100.00%	50.00%
Number of employees reinstated from parental leave in the previous year (E)	Male	0	0	0
	Female	0	0	1
	Subtotal	0	0	1
Number of reinstated employees having worked for one full year in the previous year (F)	Male	0	0	0
	Female	0	0	1
	Subtotal	0	0	1
Rate of remaining at job position (F/E)	Male	0.00%	0.00%	0.00%
	Female	0.00%	0.00%	100.00%
	Subtotal	0.00%	0.00%	100.00%

Note 1: The number of employees qualified for parental leave in 2025 (A) is calculated based on the number of employees who applied for paternity leave and maternity leave between January 1, 2023 and December 31, 2025.
Note 2: The number of employees due to reinstate after unpaid parental leave in 2025 (C) is the number of employees who applied for unpaid parental leave pay between 2023 and 2025 and whose parental leave expired in 2025.
Note 3: Reinstatement rate = Number of employees reinstated from unpaid parental leave in the year (D) ÷ Number of employees reinstated from unpaid parental leave in the previous year (E).
Note 4: Retention rate = Number of employees having worked for one full year after reinstatement from unpaid parental leave in the year (F) ÷ Number of employees having worked for one full year after reinstatement from unpaid parental leave in the previous year (E).

6.2 Talent Cultivation

Material Topic	Remunerations and benefits
Meaning to the Company	Cultivation of talent enhances the professional and innovative capabilities of employees and strengthens the competitive advantages of the Company. Through a comprehensive training mechanism, enterprises can attract and retain outstanding talents to ensure long-term development and market leadership. Ablerex regards its employees as it most important asset, and emphasizes teamwork, innovative services and self-learning, so that each employee can have sufficient space to demonstrate their strengths. The Company has established clear career development plans, and through training and internal promotion opportunities, it ensures that employees can grow together with the Company.
Policy / Commitment	The Company provides corresponding training and learning resources for employees and officers in different positions to help them with their work functions and career development. Ablerex provides comprehensive training and development opportunities, including internal professional and skill training and external training or study subsidies, to help employees grow in various ways, and establishes a fair promotion and incentive mechanism, so that employees can understand the goals and pathways to promotion. Through performance evaluation and remuneration incentives, the employees remain committed, innovative thinking is stimulated, and the Company's competitiveness is enhanced.
Short-term goals	1. Achieve a 100% training completion rate for new hires. 2. Achieve an average of five training hours per employee per year. 3. Achieve a 100% certification attainment rate among employees participating in external training each year. 4. Achieve a human rights training coverage rate of at least 90%. 5. Achieve a 100% pass rate for retraining following information security social engineering drills.
Mid- and long-term goals	1. Enhance the innovative thinking and competitiveness of employees in all categories through internal and external training programs 2. Strengthen the professional, technical, and managerial capabilities of employees and supervisors, reinforce the management competencies required of supervisors, and cultivate leaders capable of addressing future challenges.
Resources invested and actions	1. Training resources Internal functional and professional training courses, and external continuing education subsidies are provided to ensure that employees continuously improve their professional skills and knowledge. 2. Encouraging project participation Enhance employees' practical experience and problem-solving ability through cross-departmental cooperation and various projects. 3. Performance evaluation and remuneration incentives: Through appropriate performance evaluation, incentive systems, and promotion opportunities, employees are encouraged to continue learning and thus continue adding value tp the Company.
2025 Performance results	1. A total of NT$562,420 was invested in external education and training in 2025. 2. The training completion rate for new hires reached 100% in 2025. 3. Average training hours per employee reached 12.48 hours in 2025. 4. Human rights training coverage reached 71.78% in 2025 (262 employees/365 employees). 5. The certification attainment rate among employees participating in external training reached 100% in 2025. 6. The pass rate for retraining following information security social engineering drills reached 100% in 2025.
Performance evaluation mechanism	Internal and external audit, the Sustainable Development Committee
Contact window	Information and Human Resources Department 02-29176857 ext. 276 Email : yaohung@ablerex.com.tw

Enterprise sustainability requires the improvement of products and services, and requires employees to elaborate on their strengths and grow with the ever-changing business environment. The human resources department and other various departments formulate plans and arrange education and training according to the Company's needs. New hires are given training so that they can understand the Company's corporate culture, vision and work environment. In order to help employees grow with the ever-changing business environment, we encourage them to participate in specialization training and career development to enrich their knowledge and skills and improve work efficiency and quality. This connects their learning and growth with the Company's development goals to create sustainable business growth and development.

6.2.1 Employee career competency training and development program

The Company embraces the principle that "talent is the core to corporate sustainability" and is committed to building a diverse, professional, and internationally competitive workforce. To strengthen employees' career competencies and overall organizational effectiveness, an employee training and development program has been established with the following objectives:

1. Provide diverse learning resources to help employees enhance their professional knowledge and skills.
2. Support employees' career development and improve job satisfaction and talent retention.
3. Strengthen the professional competencies required for corporate governance and sustainable development.
4. Foster a culture of continuous learning among all employees and enhance the organization's ability to adapt to changes in the external environment.
5. Strengthen employee engagement and organizational cohesion through training and development programs while promoting cross-departmental collaboration.

Principles and strategies of the training and development program

1. Needs-Driven Approach: Develop differentiated course content based on departmental needs and employees' individual career plans.
2. Diverse Learning Methods: Use various learning methods, including internal instructors, external experts, online learning platforms, and site visits.

3. Continuous Monitoring and Improvement: Collect participant feedback and performance data to continuously optimize courses.
4. Effective Use of Resources: Combine internal resources with external training institutions to reduce costs and improve effectiveness.
5. Performance Linkage Strategy: Use training outcomes as reference information for performance appraisals and promotion decisions.

Implementation steps and resource allocation

1. **Needs Analysis:** Human Resources and department heads conduct training needs surveys and competency assessments.
2. **Course Planning:** Design the annual curriculum based on the results of the needs analysis and allocate the required training budget.
3. **Course Delivery:** Arrange internal and external instructors, learning platforms, and venues according to the plan to ensure course quality.
4. **Effectiveness Evaluation:** Conduct post-training assessments or evaluations and track behavioral changes and their impact on performance.
5. **Continuous Improvement:** Incorporate evaluation results into course optimization for the following year.

Program structure and course design

The Company values the inspiration of employees' strategic thinking, and arranges internal and external training according to the job needs of employees every year. For instance, managerial personnel go to external institutions to obtain new management knowledge every year, and professional personnel also participate in courses related to their own expertise. The Company also organizes a variety of special training courses for employees to improve their skills throughout the year. Through the above training, enterprises can improve internal human resource capital and further maintain their competitive advantage in the market.

Development Area	Key Content	Course Format	Participants
6.2.1.1 Orientation Training	Company profile, management philosophy, work rules, management policies and procedures, occupational safety and health, the work environment, and related matters	Internal training	New hires
Professional skills training	Regulatory compliance, financial management, business development, project management, digital transformation, and related topics	External seminars, internal training, and online courses	All employees
Management capability development	Leadership, team collaboration, cross-departmental communication, and performance management	Hands-on participation and guidance from managers	Middle and senior managers and high-potential employees
Corporate governance and sustainability	Corporate governance practices, internal controls and risk management, ESG trends, and disclosure standards	Thematic seminars and certification support	Personnel and supervisors involved in corporate governance
Individual Career Development	Language skills, professional certification support, overseas training, and mentorship programs	Online courses, external continuing education, and international exchanges	Based on each employee's individual development needs

Employee Training Conducted and Resources Invested in 2025

Item	Senior managerial officer	Intermediate management level	Professionals	Technicians	Total
Total training hours	141.5	1,608.5	1,193.0	1,612.5	4,555.5
Training attendances	68	767	548	806	2,189
Average training hours per employee	2.08	2.10	2.18	2.00	8.36
Resources invested (NT$)	66,975	328,220	125,827	41,398	562,420

Note: Training attendances and training hours include new hires (55 new hires, 55 training attendances, and 220 training hours).

Average hours of training received by employees

Statistics/year		2023	2024	2025
Total number of employees		344	347	365
Average hours of training received by employee regardless of gender		11.82	13.07	12.48
Number of employees categorized by gender	Female	79	83	93
	Male	265	264	272
Total hours of training for employees categorized by gender	Female	505.5	486.59	1,015.50
	Male	3,559.50	4,048.23	3,540.00
Average hours of training received by employees by gender	Female	6.40	5.86	10.92
	Male	13.43	15.33	13.01
Average hours of training received by employee by category	Senior managerial officer	20.20	7.14	8.32
	Intermediate management level	14.70	8.46	11.91
	Professionals	8.60	7.76	11.81
	Technicians	11.20	21.94	10.54

Note 1: Total number of employees for the year: Based on the total number of employees at the end of the year (December 31). Average hours of training received by employee regardless of gender: total hours of training received by all employees in the year / total number of employees of the year

Note 2: Average hours of training received by each female employee: total hours of training received by female employees in the year / total number of female employees of the year.

Note 3: Average hours of training received by employee of all categories: total hours of training received by the employees of the category in the year / total number of employees of the category of the year

Performance measurement and continuous improvement

1. This program and its outcomes will be included in the section titled "Promotion of Sustainable Development: Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons Therefor" in the appendix to the Company's annual report. They will also be disclosed in the Employee Care and Social Engagement chapter of the sustainability report.
2. The annual training plan and its results will be published under Corporate Governance on the Company's website to encourage participation and exchange among all employees.
3. External disclosures will comply with the requirements of the competent authorities and the Corporate Governance Evaluation and will proactively address issues of concern to stakeholders.

6.2.2 Performance Management Regulations

Each year, a performance evaluation is conducted on employees periodically in order to encourage them to continue to improve, to enhance on-the-job training in order to improve individual's professional skills, and to further combine personal career planning with Company growth at the same time. Relevant performance evaluation status is as shown in the following:

<According to Employee Gender>

Year	2023		2024		2025	
Employee gender	Male	Female	Male	Female	Male	Female
Number of employees receiving regular performance and career development reviews	240	74	249	76	249	78
Number of people participating in reviews	314		325		327	
Percentage of people participating in reviews	71.2%	22.0%	71.8%	21.9%	76.1%	23.9%
Total number of employees	337		345		352	
Total percentage	93.2%		94.2%		92.9%	

* The total number of employees for the review period is based on employees actively employed as of August 31 of each year (employees who joined within the preceding three months are excluded from the review).

<According to Employee Type>

Number of employees receiving regular performance and career development reviews (8/31)

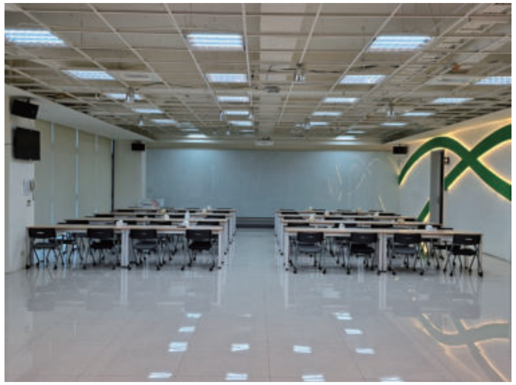
Type	Senior managerial officer		Intermediate management level		Professionals		Technicians		Total	
2023	15	4.8%	94	29.9%	91	29.0%	114	36.3%	314	100.0%
2024	15	4.6%	107	32.9%	84	25.8%	119	36.6%	325	100.0%
2025	15	4.6%	118	36.1%	76	23.2%	118	36.1%	327	100.0%

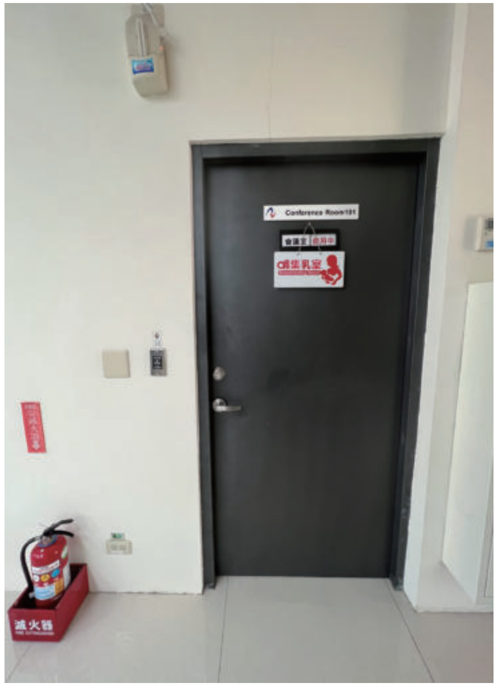
* The review period is for current employees (new hires who have started work less than 3 months ago are not included) that are in their position by 8/31 every year

6.3 Healthy and Safe Occupational Environment

Employees are an indispensable element and an important asset for the sustainable development of an enterprise. Providing a safe and friendly workplace environment for employees should be a commitment of an enterprise and a basic assurance for employees. Ablerex has established a good working environment to protect employees' workplace safety and physical and mental health. We are committed to promoting workplace health and caring for employees' daily wellbeing. We also build cohesion, improve morale and reduce work pressure to further create an efficient, friendly and inclusive environment.

The Company organizes labor health examinations for all employees every three years (the examination was completed in 2024), and cares for employees' physical and mental health by monitoring work overload. A fitness center has been built to offer employees a place to strengthen their body and mind and relax in their free time, which can further boost morale and improve health indicators. There are other user-friendly facilities (nursery room, toilets and changing rooms for male/female). We commission specialized vendors to clean our environment, maintain elevators and check water quality of water dispensers and carbon dioxide content according to our annual plan. The measures ensure a healthy and safe workplace for all our employees.





6.3.1 Occupational Safety and Health Management

We provide employees with a safe, healthy and comfortable work environment, and the scope includes the production and non-production areas and routine and non-routine operations within our job sites. We have continued to commit resources to promote various occupational safety measures and actions. The purpose of management is not to apply restrictions, but to reduce the occurrence of errors. Our management of workplace safety and health is based on the regulations related to the "Occupational Safety and Health Act," and through the formulation of the "Safety and Health Code," employees can have safety rules to follow. Our "Occupational Safety and Health Management Plan" established annual goals, and the "Occupational Safety and Health Review Meetings" in the 4th quarter review the contents of goals and various occupational safety and health management issues. If major occupational safety incidents are found in our daily operation, we immediately hold discussions and disseminate the importance of occupational safety of personnel to implement occupational safety and health management.

We follow the rules specified in the Occupational Safety and Health Act to promote our occupational safety and health management plans. Every year, we organize education and training sessions, disaster prevention drills and labor safety and health promotion sessions to develop employees' awareness of workplace safety. Occupational safety and health personnel conduct evaluations on labor safety and work processes at job sites and formulate safety work procedures to eliminate sources of hazards and prevent and reduce risks and occurrences of occupational injuries.

For other workers who are not employed by us, they are reminded of following labor safety and health rules when entering the factory areas. Suppliers are notified of the Company's standards of ethics, labor rights, environmental protection, health and safety, and are required to stay committed to continue collaboration.

Material Topic	Occupational safety and health management
Meaning to the Company	Employees are an indispensable element and an important asset for the sustainable development of an enterprise. Providing a safe and friendly workplace environment for employees should be a commitment of an enterprise and a basic assurance for employees. Ablerex has established a good working environment to protect employees' workplace safety and physical and mental health. We are committed to promoting workplace health and caring for employees' daily wellbeing. We also build cohesion, improve morale and reduce work pressure to further create an efficient, friendly and inclusive environment.
Policy / Commitment	1. Implementing labor safety and health regulations. 2. Continuously improving safety equipment and implementing operational safety. 3. Continuous improvement of operations to achieve zero injuries. 4. Emphasizing labor health and safety and protecting health and safety of employees. 5. Implementing labor safety and health education and fostering labor safety and health skills
Short-term goals	1. Complying with government regulations on occupational safety and health and fire safety 2. Firefighting drills are held at the plant areas and the Taipei headquarters at least twice a year 3. Education and training for occupational safety in plants, three hours/three years 4. 100% of the occupational safety personnel were trained externally in the refreshing courses. 5. Occupational health indicators: occupational injury rate (IR): under 2
Mid- and long-term goals	1. Better than governmental requirements on occupational safety and health and fire protection. 2. Firefighting drills are held at the plant areas and the Taipei headquarters at least twice a year, and it is planned to invite the firefighting squad to join. 3. Education and training for occupational safety, six hours/three years 4. 100% of the occupational safety personnel have completed external training and obtained certificates, and they also participated in relevant seminars and training meetings. 5. Occupational health indicators: occupational injury rate (IR): 0
Resources invested and actions	1. Four major projects and on-site services are implemented in the plant areas 2. Labor safety personnel are assigned in the plant areas to conduct regular patrol and inspections for labor safety in the plant area every month. 3. Fire drills are conducted regularly in the plant areas and the Taipei headquarters 4. Occupational safety personnel regularly participate in trainings and participate in relevant training meetings
2025 Performance results	1. Zero violations of government regulations on occupational safety and health and fire safety in 2025 2. The plant areas completed two fire drills in April and November 2025, and the Taipei Office completed two fire drills in June and December 2025, all in compliance with regulations. 3. 100% of the occupational safety personnel were certified through external training in 2025. 4. The average education and training for occupational safety and health received per employee in the plant area was 7.0 hours in 2025 5. Occupational health indicators: occupational injury rate (IR): 0.86 6. Obtained ISO 45001 certification in July 2025
Responsible department	Occupational safety and health personnel in charge at each operating site

6.3.2 Occupational safety and health management system

Pingtung Site Obtained ISO 45001 Certification in 2025


亞瑞仕國際驗證
ARES International Certification
Surveillance Audit Approval Letter
監督審核通過證明
證書編號：ARES/TW/I25070965
This is to certify Ablerex Electronics Co., Ltd. has been performed ISO 45001 : 2018 the first surveillance audits, and has confirmed that Management System continued to function effectively, we agreed to continue to maintain certification qualification certificate sustained and effective.
Your Certification has been recommended till 16, July, 2027.
茲證明 盈正豫順電子股份有限公司 ISO 45001：2018 職業安全衛生管理系統已進行第 1 次監督審核，並已確認貴公司之管理系統持續有效運作，同意繼續保持驗證註冊資格，證書持續有效。
本通過證明有效期限至 16/07/2027。
2026 年 07 月 07 日
ARES INTERNATIONAL CERTIFICATION CO., LTD.
Period of validity : 1 year
此證明文件有效期限 1 年

The Company has obtained ISO 9001 and ISO 14001 certifications. To further strengthen occupational health and safety management, the Pingtung site began planning for occupational health and safety management system certification in 2024 and obtained ISO 45001 certification in July 2025. Through the implementation of ISO 45001 hazard identification and risk assessment processes, the Company proactively eliminates or reduces various risks arising from manufacturing operations, protects employee safety and health, reduces the incidence of occupational accidents, and minimizes work stoppage losses and costs resulting from occupational safety incidents. It also ensures that the Company's operations comply with the latest domestic and international occupational health and safety laws and regulations, fulfills its corporate compliance obligations, and meets stakeholders' (such as customers and investors) growing expectations regarding corporate social responsibility (ESG).

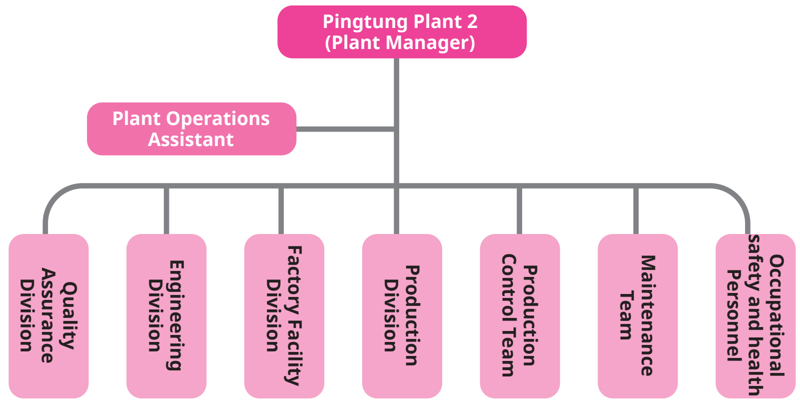
Statistics on number of workers covered by an occupational health and safety management system

Management System/ Regulations	Type of inspection	Number of people	Percentage	Scope of coverage
ISO 45001	External certification	90	100%	Pingtung Plant
Occupational Safety and Health Act	Internal audit	345	100%	Company-wide
	Labor inspection	345	100%	Company-wide

6.3.3 Worker participation, consultation, and communication on occupational safety and health/Occupational safety and health committee

The Pingtung plant convenes an occupational safety and health committee meeting every quarter and invites the Chairman to attend. The Committee consists of seven members, including Company managers, occupational safety and health personnel, and labor representatives. Three members are labor representatives, accounting for approximately 43% of the Committee's total membership. The Committee primarily discusses the formulation, planning, promotion, and supervision of occupational health and safety matters within the plant, including work environment monitoring, audits, occupational safety and health training, hazard prevention, health promotion, and contractor management. Final decisions are made by the Chairman or the plant manager. If an occupational health and safety issue or work-related injury occurs, the matter is promptly addressed during occupational safety training to prevent recurrence. It is also reviewed by the Committee, which identifies and implements appropriate improvements. In addition, to encourage employees to participate in occupational health and safety activities and provide feedback on employee safety and health matters, a dedicated mailbox has been established, with OHS personnel responsible for handling employee comments. No occupational health and safety-related grievances were received in 2025. Regular annual management review meetings are held to conduct timely reviews of the effectiveness, suitability, and continued operation of the environmental, health, and safety management system.

Occupational Safety and Health Committee Organizational Chart



6.3.4 Education and training for occupational safety and health

Labor safety education is promoted regularly in the plant areas, and firefighting drills are conducted periodically every year, including training for fire-fighting work groups such as the fire-fighting squad, notification squad, evacuation guidance squad, safety protection squad, first-aid squad and also for emergency evacuations. These measures improve the ability of employees to respond to emergencies, and the Company deploys first aid personnel to assist in the handling of emergencies. For new employees, they are provided with orientation when onboarding, including an introduction of the Company and training related to labor safety. Refreshing training is provided specifically to labor safety personnel, first-aid personnel, and firefighting administrators regularly, to enhance the safety awareness of all employees.

Education and training for occupational safety in plants	2023	2024	2025
Total person-time (number of people) trained	138	202	83
Total hours of training (hours)	510.0	934.5	584.0
Average time (person/hour)	3.7	4.6	7.0




6.3.5 Hazard Identification, Risk Assessment and Incident Investigation

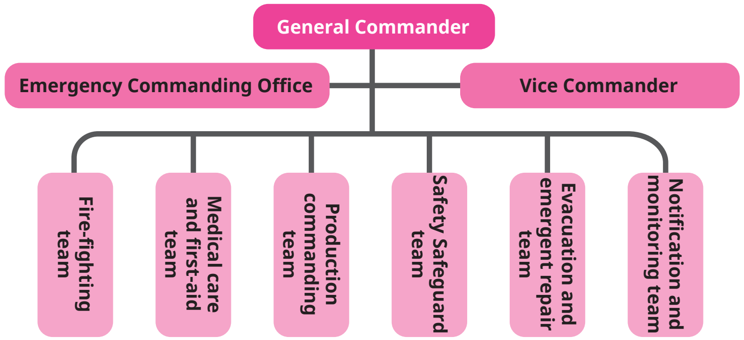
A hazard is a source or condition that may result in death, injury, occupational illness, property damage, damage to the work environment, or a combination of these conditions. The Company emphasizes labor health and safety, and a healthy and safe workplace environment. We identify hazards at the workplace and assess risks in accordance with the relevant standards. After identifying all operational hazards in the manufacturing process, operating activities or services, we then determine the risk control measures based on the risk level. The goal is to eliminate risks, and conduct construction control and administrative control, or provide related personal protective equipment according to the risk assessment level, so as to reduce the occurrence of industrial safety accidents. Technical service engineers visiting other sites to provide assistance or repair services should follow the on-site regulations. They should be led by those who have the Class A qualification in labor safety knowledge and skills and can assess protection measures before and during jobs to further reduce and prevent the occurrence of hazards.

In the event of a work-related accident, the officers and safety and health personnel are informed immediately to begin emergency treatment. The safety and health personnel also notify the related units, and work with relevant units to analyze the cause, jointly develop improvement measures, and notify relevant personnel to be on alert and take corresponding measures.

Hazards and Risk Control Measures at the Pingtung Plant

No.	Operation/ Process	Hazard Identification and Consequences	Existing Protective Equipment	Risk Level	Risk Control Measures	Estimated Risk Level After Controls
1.	Assembly Process	Cuts caused by metal parts or injuries from falling objects	Anti-slip gloves and steel-toe safety shoes	2	1. Have R&D eliminate sharp edges during the design stage. 2. Establish safety precautions at the preparation station. 3. Use protective equipment.	1
2.	Testing Process	Electric shock	Electrical insulating gloves	1	1. Establish safety precautions at the preparation station. 2. Use protective equipment.	1
3.	Packaging Process	Falling objects	Anti-slip gloves, safety helmets, and steel-toe safety shoes	2	1. Establish safety precautions at the preparation station. 2. Use protective equipment.	1
4.	Electrical power transfer or test station setup by Engineering and Facilities personnel	Electric shock	Electrical insulating gloves and steel-toe safety shoes	2	1. Follow electrical safety precautions. 2. Use protective equipment.	1
5.	Warehouse	Falling objects	Anti-slip gloves and steel-toe safety shoes	2	1. Establish safety precautions at the preparation station. 2. Use protective equipment.	1
6.	Warehouse	Forklift operation	Safety helmet and steel-toe safety shoes	2	1. Hold the required operator's license. 2. Conduct pre-operation inspections. 3. Use protective equipment.	

Structure of emergency responding organization



2025 Emergency Response Drill

Date of implementation	2025/04/10 and 2025/11/14
Drill item	Firefighting drill
Drill description	Provide all employees with training on the emergency response plan. Enhance the training on basic fire safety knowledge and the use of fire extinguisher of employees to enhance their awareness of self-protection. Provide emergency response training for disasters such as fires and earthquakes. The training is intended to familiarize personnel with evacuation routes and procedures for firefighting, notification, and evacuation, thereby reducing casualties and strengthening initial emergency response capabilities. It generally includes self-defense fire brigade drills involving the Firefighting Team, Notification Team, and Evacuation Guidance Team. Drills are conducted regularly to ensure site safety and strengthen disaster prevention awareness.
Photos	

Continued maintenance of safety and health facilities and equipment in 2025 to ensure the safety of employees.

Each year, in accordance with applicable fire safety regulations, the Company engages an external fire protection equipment contractor to conduct fire safety inspections. The inspections cover general fire protection equipment, CO_2 fire extinguishers in the IT room, and portable stored-pressure loaded-stream fire extinguishers at the electric forklift charging area, among other equipment. These measures are intended to ensure that fire extinguishers can be used promptly during the initial stage of a fire to extinguish it quickly, minimize fire damage, prevent the fire from spreading, and protect employees' lives and property. All inspection results in 2025 met the applicable fire safety regulatory requirements.

Labor Safety Inspection

There are on-site labor safety personnel who conduct occupational safety patrols on the environment within the plant area every month, so as to reduce the occurrence of hazards and industrial safety incidents. They also assist in disseminating the information on occupational safety and health, and help factory affairs personnel check and manage facilities and equipment, so that employees can communicate and consult one another, further realizing the awareness of occupational safety and health at job sites.

6.3.6 Health examinations and promotion activities

We have collaborated with hospitals to introduce on-site health services provided by medical personnel, exceeding statutory requirements. A nurse provides two hours of on-site service each month, and a physician visits the plant twice a year. These services include education and training on personal health and environmental safety. We classify the health risks of employees. For high-risk cases, we arrange health consultation sessions and formulate four main plans: burnout plan, human-induced hazard plan, harassment plan and maternal health plan. We also detect potential workplace risks so that employees can work in a safer and more appropriate way. We prevent health hazards in the workplace to achieve personal health protection and management. Workers' personal health information is properly managed in accordance with the Personal Data Protection Act. In 2025, physicians were invited to the plant to provide on-site health services focused on tobacco hazard awareness. The session helped employees understand the health effects of smoking, encouraged them to quit smoking, and provided health education guidance and related awareness information.

6.3.7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships

Four major programs (Pingtung Plant)

Item	Contents	Number of persons assessed for risk	Number of high-risk cases	Actions for high-risk cases
Ergonomic Hazard Prevention Management	**Monitor and support employees with potential musculoskeletal pain.** • Each year, all plant employees are asked to complete the "Musculoskeletal Symptoms Survey." The questionnaire is used to assess employees' pain and discomfort, and those identified as being potentially at risk are scheduled for interviews with an occupational medicine specialist. • Health promotion measures include the use of protective equipment and muscular endurance training for employees.	69	0	No action required
Abnormal Workload-triggered Diseases Prevention Management	**Monitor and support employees who may be at risk of overwork.** Each year, all plant employees are asked to complete the "Overwork Assessment Scale" to identify and assess risks associated with abnormal workloads.	90	0	No action required
Prevention of Unlawful Infringement in the Workplace	• Establish online and physical mailboxes. • Provide communication channels for anonymous feedback. • Establish reporting and grievance mechanisms. • Develop and implement the "Program for Preventing Unlawful Infringement in the Performance of Duties."	90	0	No action required (No new potential risks were identified. Control and protective measures have been established for previously identified risk factors.)
Maternal Health Management for Female Employees	Identify hazards posed by the work environment to female employees. Through interviews with medical and nursing professionals, explain hazard identification results, confirm job duties, conduct risk assessments, and provide health education during pregnancy and after childbirth.	11	0	No action required (A total of 11 employees underwent maternal health protection assessments, and all were found fit for their current positions.)

Contractor Safety Management

The Company is committed to preventing occupational accidents, protecting employees' health and safety, and safeguarding its facilities, property, and the environment. As the Pingtung plant has implemented ISO 45001, it has established the "Contractor Safety and Health Management Procedures" and related operating processes for contractors to follow. These requirements are intended to prevent potential hazards and safeguard plant personnel and the work environment.

Before engaging a contractor, the Company reviews the contractor's relevant qualifications and requires all work to be performed in accordance with plant rules. Before entering the plant to perform work, contractors must submit the required applications in accordance with the Company's "Safety and Health Management Procedures" and receive pre-work safety training from occupational safety and health personnel. Contractor occupational safety and health management continues throughout the work period. If a contractor's failure to comply with the Company's occupational health and safety requirements results in a hazard, the contractor must take immediate corrective action. The contractor will also be handled in accordance with the applicable procedures based on the severity of the incident and, where necessary, designated as ineligible for future engagement. The requirements apply across all plant sites and cover externally contracted property-related work (such as equipment maintenance and installation), service-related work (such as cleaning, security, and other medical services), and work associated with any other activity performed by external personnel.

Contractors must understand the plant's work environment and potential hazards and comply with all applicable occupational safety and health laws and regulations. While performing work, contractors must provide their employees with the necessary compliant safety and health equipment and protective measures. Before a project or operation begins, contractors must also provide the occupational safety and health training necessary to perform the work and prevent accidents.

6.3.8 Occupational disaster analysis and prevention plan

Production processes are becoming more complex and they come with increasing disaster risks; therefore, measures protecting labor safety have become even more important. Labor safety is an extremely important topic, and it must be well protected to prevent injury. Ensuring the safety and health of workers is the legal obligation of employers, and implementing labor safety is the best way to protect workers' rights to life and work. With our safety and health policy and the Labor Hygiene Management Plan, we have prepared budgets for disaster prevention tasks and occupational safety, such as the management and regular inspections of machinery/equipment or tools, key spot inspection/process inspection and patrol inspection, management of personal protective equipment, purchase of safety gear and education and training, etc. We also have allocated room in the annual budget for warning signs on workplace safety and regular safety and hygiene education and promotion to develop employees' knowledge and habits about safety.

We follow the rules of the Occupational Safety and Health Act, the Enforcement Rules of the Occupational Safety and Health Act, and other applicable laws and regulations. Workers performing duties who find that there is a immediate danger should stop work and evacuate to a safe place without endangering the safety of other workers, and report to their immediate supervisors right away.

The Company shall not dismiss or transfer the abovementioned workers, or cancel the wage paid for the work period or carry out other improper penalties.

The statistics of the Company’s occupational injuries in recent years are shown in the table below. One disabling injury involving an employee occurred in 2025. The employee’s finger was cut by an equipment enclosure during production and required sutures at a clinic. In response, the Company strengthened employee training and required employees to wear protective equipment while performing their work. IR=0.86, ODR=0, absenteeism=1.08%.

Workplace health indicators

Year		2023	2024	2025
Total work hours	Male	513,975	525,088	538,489
	Female	153,265	161,056	155,207
	Total	667,240	686,144	639,696
Occupational injuries (Number of cases) (Excluding traffic accidents)	Male	1	1	1
	Female	0	0	0
	Total	1	1	1
Occupational Disease Rate (ODR)	Male	0.00	0	0
	Female	0.00	0	0
	Total	0.00	0	0
Injury Rate (IR) (Including traffic accidents)	Male	0.39	0.76	0.37
	Female	0.00	0	2.58
	Total	0.30	0.58	0.86
Absence Rate % (AR)	Male	1.08%	0.81%	0.88%
	Female	1.28%	0.85%	1.77%
	Total	1.12%	0.82%	1.08%

Notes: 1. Occupational Disease Rate (ODR) = (Number of cases / Total working hours)*200,000.
2. Injury rate (IR) = (Total number of cases / Total employee-hours of exposure)*200,000.
3. Absence rate (AR) = Total days absent / Working days x 100%, (Number of days absent includes sick leave and occupational injury leave)
4. In the calculation above, 200,000 is derived from 40 working hours a week for 50 weeks in a year for every 100 employees.

Employee Work Injury Index

Year	2023	2024	2025
Total employee-hours of exposure (hr)	667,240	686,144	693,696
Number of disabling injury	1	1	1
Frequency of disabling injuries (F.R.)	1.50	1.46	1.44
Days lost due to disabling injury	1	1	1
Severity of disabling injuries (S.R.)	1.50	1.46	1.44
Frequency severity index (F.S.I.)	0.05	0.05	0.05

Note 1: Frequency of disabling injuries (F.R.): Number of injuries / Total employee-hours of exposure*1,000,000.
Note 2: Severity of disabling injuries (S.R.): Number of days lost due to accidents / Total employee-hours of exposure*1,000,000.
Note 3: Frequency severity index (FSI): $\sqrt{\ }$ (F.R*S.R / 1,000).
In 2025, we had no violations of occupational safety and health regulations, nor occupational injuries that caused losses of more than 180 days of work or death.

Statistics of occupation injuries and diseases

Statistics/year		2023	2024	2025
Total number of working hours		**667,240**	**686,144**	**693,696**
Death accidents caused by occupational injuries	Number of people	0	0	0
	Percentage	0	0	0
Severe occupational injuries (excluding death)	Number of people	0	0	0
	Percentage	0	0	0
Recordable occupational injuries (F.R)	Number of people	1	1	0
	Percentage	1.50	1.46	1.44
Work-related illness	Number of people	0	0	0
	Percentage	0	0	0
Recordable occupational disease	Number of people	0	0	0
	Percentage	0	0	0

Note 1: The calculation in the table above is based on the calculated ratio per million working hours (assumed for 500 full-time workers working 2,000 hours per year). The 1,000,000 working hours ratio is the number of occupational injuries per 500 full-time workers in a year.

Note 2: GRI 403-9 Recordable work-related injuries = Number of recordable occupational injuries/ Number of working hours x1,000,000; the formula is same as the frequency rate (F.R) of disabling injuries.

Note 3: Severe occupational injuries: Occupational injuries that cause death or result in workers being unable or finding it hard to return to their pre-injury state of health within six months, but the number of deaths shall be excluded from the statistics.

Note 4: Recordable occupational injuries or occupational diseases: Occupational injuries or occupational diseases resulting in any of the following circumstances, such as death, departure from work, work restriction, or transfer to another post, medical treatment beyond first aid, or loss of consciousness, or major injuries or diseases diagnosed by doctors or other medical professionals with licenses (even if such injuries or diseases do not cause death, departure from work, work restriction, or transfer to another post, or loss of consciousness), but the number of deaths shall be included in the statistics. Specify whether the minor injuries (work-related injuries solved on site with first aid) shall be excluded or included.

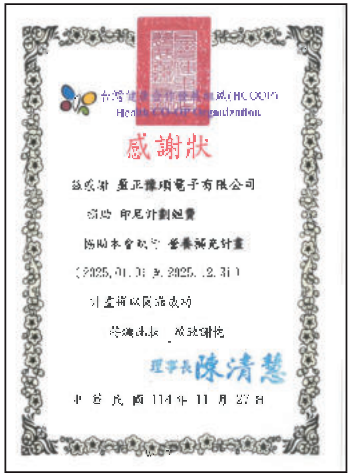
Note 5: Occupational injury statistics only count the injuries caused by accidents occurring to the Company's cars, but excluding personal traffic accidents involving non-company cars.

6.4 Social Participation

The 2030 SDGs agenda and the 17 SDGs signed by countries of the UN in September 2015 officially came into effect on January 1, 2016. The Company's social care goals respond to SDG 3 to ensure health and promote well-being of all age groups, and to SDG 4 to ensure nondiscriminatory, equal and high-quality education, and promote lifelong learning.

6.4.1 Social Care

In 2023, we sponsored the Health Co-Operation Organization of Taiwan to promote the "Soybean Milk Nutrition Project in Sri Lanka"; in 2024 and 2025, we continued to sponsor the "Nutrition Supplement Project for Kindergarten in Rural Indonesia". to help improve the BMI of local children to contribute to their healthy growth. Nutritional supplements are provided to kindergarten children in rural Indonesia.


感謝狀

理事長 陳清慧





6.4.2 Cultural and arts activities

Sam-Sìu Garden at Dapi Township, Yunlin County holds an outdoor concert in autumn every year. In 2025, the Company sponsored the Sam-Sìu Garden Art Festival Event: "Flowing Glow Outdoor Concert"

6.4.3 Industry-academia collaboration

The company not only provides excellent products and services in light of seeking a greater energy quality worldwide but also actively participates in various social charity events. In recent years, through the concept of integrating corporate core technologies and social charity events, Ablerex has actively participated in the environmental energy education and cultivation of green energy leading talents etc. with great human resources and financial investments. Since the end of 2019 to the end of 2025, a total of NT$3,271,167 has been invested to support a number of industry-academia research projects, including sponsorship and commission of National Kaohsiung University of Science and Technology (Nanzi Campus) on the “Research on a Three-Leg Power Conditioner” and “Research on an Active Power Conditioner with Capacitor Energy Storage.”The principal investigators published related papers to create mutual benefits for the Company's product R&D and the university, hoping to further drive the industry transformation through various research projects. The industry-academia collaboration has continued for more than 20 years. In 2025, three officers contributed to the two projects, benefiting 1 enrolled student, for a total of 190 hours.


國立高雄科技大學
National Kaohsiung University of Science and Technology

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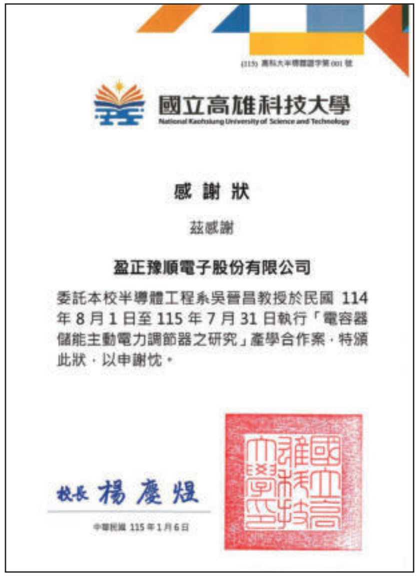
盈正豫順電子股份有限公司

委託本校半導體工程系吳晉昌教授於民國 113 年 8 月 1 日至 114 年 7 月 31 日執行「三臂電力調節器之研究」產學合作案，特頒此狀，以申謝忱。

校長 楊慶煜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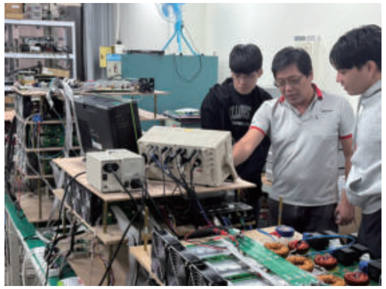
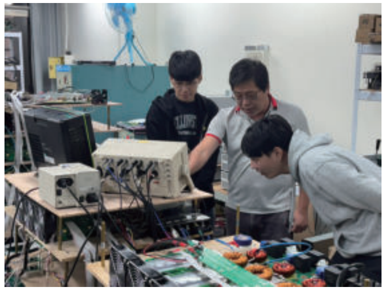
校長 楊慶煜

中華民國 115 年 1 月 6 日



Appendix

Appendix 1. GRI Content Index

★ Material topics

Statement of Use Ablerex has complied with the GRI Standards to prepare the report covering January 1st, 2025 to December 31st, 2024.

GRI 1 Adopted GRI 1: Foundation 2021

The applicable GRI Sector Standards The Company is categorized as Other Electronics in TPEX, and there is no corresponding GRI Sector Standards.

Topics	Disclosing item	Description of item	Chapter	Page number	Reason for omission / Necessary explanation
GRI 2: General Disclosures 2021					
Organization and reporting practices	2-1	Detailed information on the organization	1.1.1 Company information	8	
	2-2	Entities included in the organization's sustainability reporting	1.1.1 Company information	8	
	2-3	Report period, frequency and point of contact	About the Report	2	
	2-4	Restatements of information	About the Report	2	
	2-5	External guarantee/assurance	About the Report Appendix Verification statement	2 105	
Activities and workers	2-6	Activities, value chains and other business relationships	1.2.1 Relations in the industry	11	
	2-7	Employees	1.1.4 Employment status of employees	10	
	2-8	Non-employee workers	1.1.4 Employment status of employees	10	
Governance	2-9	Governance structure and composition	3.1 Corporate Governance	20	
	2-10	Nomination and selection of the highest governance	3.1.1 Board of Directors	21	
	2-11	Chair person of the unit with the highest governance	3.1.1 Board of Directors	21	
	2-12	The role of the highest governance in supervising impact management	3.1 Corporate Governance	20	
	2-13	Responsible person for impact management	3.1.4 Corporate Governance and Sustainability Committee	23	
	2-14	The role of the highest governance in sustainability reporting	3.1.4 Corporate Governance and Sustainability Committee	23	
	2-15	Conflict of interest	3.1.1 Board of Directors	21	
	2-16	Communicate material events	3.1.1 Board of Directors	21	
	2-17	Collective intelligence of the highest governance	3.1.1 Board of Directors	21	
	2-18	Performance evaluation of the highest governance unit	3.1.1 Board of Directors	21	
	2-19	Remuneration policy	3.1.1 Board of Directors	21	
	2-20	Process for determining remuneration	3.1.1 Board of Directors	21	
	2-21	Annual total remuneration percentage	--		Confidentiality restriction: Highest annual total compensation is confidential information

Topics	Disclosing item	Description of item	Chapter	Page number	Reason for omission / Necessary explanation
Strategy, policy and practices	2-22	Sustainability strategy statement	Message from our Chairman	3	
	2-23	Policy and commitment	3.2 Ethical Management 6.1.4 Human rights policy	25 78	
	2-24	Included in policy and commitment	6.1.4 Human rights policy	78	
	2-25	Procedures for remediating negative impacts	3.2 Ethical Management	25	
	2-26	Measures for seeking advice and raising concerns	3.2.1 Culture of Ethical Management 6.1.2 Employee Communication	25 74	
	2-27	Regulatory compliance	3.2.5 Regulatory compliance	31	
	2-28	Membership in associations	1.2.3 External association participation status	13	
Stakeholder engagement	2-29	Stakeholder engagement policy	2.2 Stakeholder Communication	18	
	2-30	Collective bargaining agreements	6.1.2 Employee Communication	74	No union has been established so far, so no collective bargaining agreement has been signed.
GRI 3: Material topics 2021					
Material Topics	3-1	Process for determining material topics	Identification of Stakeholders and Material Topics	18	
	3-2	List of material topics	2.1.2 Material topics order list	16	
GRI 3: Material topics 2021	3-3	Management of material topics	3.4 Management Performance	34	
GRI 201: Economic performance 2016	201-1	Direct economic value generated and distributed	3.4 Management Performance	34	
	201-2	Financial impacts and other risks and opportunities caused by climate changes	5.1 Management of Climate-related Risks and Opportunities	54	
	201-3	Define benefit plans, obligations and other retirement plans	6.1.1 Remuneration and benefits	71	
	201-4	Financial assistance received from the government	--		Confidentiality restrictions
Market position					
GRI 202: Market position 2016	202-1	Ratio of the standard salary of non-executive employees of different genders to local minimum wage	6.1.1 Remuneration and benefits	71	
	202-2	Proportion of senior management hired from the local community	6.1.1 Remuneration and benefits	71	
★ Practice of purchase (supplier sustainability management)					
GRI 3: Material topics 2021	3-3	Management of material topics	4.2 Supply Chain Management	47	
GRI 204: Procurement practice 2016	204-1	Percentage of sourcing from local suppliers	4.2.1 Supply Chain Overview	48	
GRI 3: Material topics 2021	3-3	Management of material topics	3.2 Ethical Management	25	
GRI 205: Anti-corruption 2016	205-1	Operating sites that have conducted corruption risk assessments	3.2 Ethical Management	25	
	205-2	Communications and training about anti-corruption policies and procedures	3.2 Ethical Management	25	
	205-3	Confirmed incidents of corruption and actions taken	3.2 Ethical Management	25	

Appendix 1. GRI Content Index

Topics	Disclosing item	Description of item	Chapter	Page number	Reason for omission / Necessary explanation
Environmental					
Energy					
GRI 302: Energy 2016	302-1	Energy consumption within the organization	5.2 Greenhouse Gas and Energy Management	58	
	302-2	Energy consumption out of the organization	5.2 Greenhouse Gas and Energy Management	58	
	302-3	Energy intensity	5.2 Greenhouse Gas and Energy Management	58	
	302-4	Reduce energy consumption	5.2 Greenhouse Gas and Energy Management	58	
Water and effluents					
GRI 303: Water and effluents 2018	303-3	Water withdrawal	5.5 Water Resource Management	65	
	303-4	Water discharge	5.5 Water Resource Management	65	
	303-5	Water consumption	5.5 Water Resource Management	65	
★ Emission (greenhouse gas management)					
GRI 3: Material topics 2021	3-3	Management of material topics	5.2 Greenhouse Gas and Energy Management	58	
GRI 305: Discharge 2016	305-1	Direct (Scope 1) greenhouse gas emissions	5.2 Greenhouse Gas and Energy Management	58	
	305-2	Indirect (Scope 2) greenhouse gas emissions	5.2 Greenhouse Gas and Energy Management	58	
	305-3	Other indirect (Scope 3) greenhouse gas emissions	5.2 Greenhouse Gas and Energy Management	58	
	305-4	GHG emissions intensity	5.2 Greenhouse Gas and Energy Management	58	
	305-5	Reduction of GHG emissions	5.2 Greenhouse Gas and Energy Management	58	
	305-6	Emissions of ozone-depleting substances (ODS)	5.2 Greenhouse Gas and Energy Management	58	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5.2 Greenhouse Gas and Energy Management	58	
Waste					
GRI 306: Waste 2020	306-3	Waste generated	5.6 Waste Management	67	
	306-4	Waste diverted from disposal	5.6 Waste Management	67	
	306-5	Waste directed to disposal	5.6 Waste Management	67	
★ Supplier environmental assessment (supplier sustainability management)					
GRI 3: Material topics 2021	3-3	Management of material topics	4.2 Supply Chain Management	47	
GRI 308: Supplier environmental assessment 2016	308-1	Screen new suppliers with environmental standards	4.2.3 Status of supplier management	48	
	308-2	Negative environmental impacts in the supply chain and actions taken	4.2.3 Status of supplier management	48	

Topics	Disclosing item	Description of item	Chapter	Page number	Reason for omission / Necessary explanation
Social					
Employment					
GRI 401: Employment 2016	401-1	New hires and outgoing employees	6.1.3 Employee diversity	75	
	401-2	Benefits provided to full-time employees (excluding temporary or part-time employees)	6.1.1 Remuneration and benefits	71	
	401-3	Parental leave	6.1.5 Care in workplace	81	
	Salary	The number of full-time non-officer employees in the Company, the average and median salary of non-officer full-time employees, and the differences of these three figures from that of the previous year shall be disclosed	6.1.1 Remuneration and benefits	71	
Labor-management relations					
GRI 402: Labor-management communication 2016	402-1	Minimum notice periods regarding operational changes	6.1.4 Human rights policy	78	
★ Occupational safety and health					
GRI 3: Material topics 2021	3-3	Management of material topics	6.3.1 Occupational Safety and Health Management	86	
GRI 403: Occupational safety and health 2018	403-1	Occupational safety and health management system	6.3.1 Occupational Safety and Health Management	86	
	403-2	Hazard identification, risk assessment and incident investigation	6.3.2 Hazard Identification, Risk Assessment and Incident Investigation	87	
	403-3	Occupational healthcare services	6.3 Healthy and Safe Occupational Environment	85	
	403-4	Worker participation, consultation, and communication on occupational health and safety	6.3.1 Occupational Safety and Health Management	86	
	403-5	Worker training on occupational health and safety	6.3.1 Occupational Safety and Health Management	86	
	403-6	Promotion of worker health	6.3.1 Occupational Safety and Health Management	86	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.3.1 Occupational Safety and Health Management	86	
	403-8	Workers covered by an occupational health and safety management system	6.3.3 Occupational disaster analysis and prevention plan	87	
	403-9	Work-related injuries	6.3.3 Occupational disaster analysis and prevention plan	87	
	403-10	Work-related illness	6.3.3 Occupational disaster analysis and prevention plan	87	
★ Training and education (talent development)					
GRI 3: Material topics 2021	3-3	Management of material topics	6.2 Talent Cultivation	82	
GRI 404: Training and education 2016	404-1	Average hours of training per year per employee	6.2.1 Education and training	82	
	404-2	Programs improving employees' capabilities and transition assistance	6.2.1 Education and training	82	
	404-3	Percentage of employees receiving regular performance and career development reviews	6.2.2 Performance Management Regulations	84	
Diversity of employees and equal opportunity					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	3.1.1 Board of Directors	21	

Appendix 1. GRI Content Index

Topics	Disclosing item	Description of item	Chapter	Page number	Reason for omission / Necessary explanation
6.1.3 Employee diversity					
★ Supplier social assessment (Supplier sustainability management)					
GRI 3: Material topics 2021	3-3	Management of material topics	4.2 Supply Chain Management	47	
GRI 414: Supplier social assessment 2016	414-1	Screen new suppliers with social criteria	4.2.3 Status of supplier management	48	
	414-2	Negative social impacts in the supply chain and actions taken	4.2.3 Status of supplier management	48	
★ Customer health and safety (product quality)					
GRI 3: Material topics 2021	3-3	Management of material topics	4.1.2 Customer health and safety	43	
GRI 416: Customer health and safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	4.1.2 Customer health and safety	43	
	416-2	Incidents of products and services involving the violation of health and safety	4.1.2 Customer health and safety	43	
★ Marketing and labeling (product quality)					
GRI 3: Material topics 2021	3-3	Management of material topics	4.1.2 Customer health and safety	43	
GRI 417: Marketing and labeling 2016	417-1	Requirements for product and service information and labeling	4.1.3 Product labeling	45	
	417-2	Incidents of non-compliance concerning product and service information and labeling	4.1.3 Product labeling	45	
	417-3	Incidents involving incompliance with marketing-related regulations	4.3.1 Marketing Management	50	
★ Privacy of customer (information security and privacy protection)					
GRI 3: Material topics 2021	3-3	Management of material topics	3.3 Information Security	32	
GRI 418: Customer privacy 2016	418-1	Substantiated complaints regarding breaches of customer privacy and losses of customer data	3.3 Information Security	32	
Customize topics					
★ Corporate Governance					
GRI 3: Material topics 2021	3-3	Management of material topics	3.1 Corporate Governance	20	
Customize material topics	Customize	Corporate governance evaluation results	3.1 Corporate Governance	20	
★ Customer relationship management					
GRI 3: Material topics 2021	3-3	Management of material topics	4.3 Marketing and Service	50	
Customize material topics	Customize	Customer satisfaction survey	4.3.3 Customer service satisfaction	51	
★ Innovation and R&D					
GRI 3: Material topics 2021	3-3	Management of material topics	4.1.1 Product R&D and innovations, and green products	37	

Appendix 2. Sustainability Disclosure Indicator—Other Electronics Industries

Number	Indicator	Indicator type	Status of disclosure for the year
1	Total energy consumed, purchased electricity percentage and consumption of renewable energy (GJ. %)	Quantitative	5.2 Greenhouse Gas and Energy Management
2	Total water withdrawal and consumption (thousand cubic meters, 1,000m3)	Quantitative	5.5 Water Resource Management
3	Weight and recycling percentage of hazardous waste generated (metric ton. percent)	Quantitative	5.6 Waste Management
4	Explain the type, number and percentage of occupational disasters	Quantitative	6.3.3 Occupational disaster analysis and prevention plan
5	Disclosure of product life cycle management: Include the weight of end-of-life products and electronic waste and the percentage of recycling (Note 1)	Quantitative	5.6 Waste Management 4.1.1.1 Product design strategy and concept
6	Description of the risk management associated with the use of key materials	Qualitative description	4.1.2.1 Product safety compliance and hazardous substance management
7	Total pecuniary damages ($) resulting from legal proceedings related to anti-competitive conduct regulations	Quantitative	No legal proceedings involving violations in 2025
8	Main product output by category	Quantitative	Uninterruptible Power Supply system: 117,175 units Active Power Filter: 668 units Solar energy power converters: 1,621 units Engineering of project: - Others (circuit components, etc.): - Total: 119,464 units

Appendix 3. SASB Standards Index—Solar Technology and Project Developers

Topics	Indicator	Disclosing item	Corresponding contents	Corresponding chapter
Energy management during production and manufacturing	RR-ST-130a.1	(1) Total energy consumption (GJ) (2) Percentage grid electricity (purchased from the grid) (3) Percentage of renewable energy	(1) Total energy consumed in 2025: 5,866.7882 GJ (2) Percentage grid electricity: 87.65% (3) Percentage of renewable energy: 10.15%	5.2 Greenhouse Gas and Energy Management
Water resource management during production and manufacturing	RR-ST-140a.1	(1) Total water withdrawal (2) Total water consumption and percentage of water withdrawn from stressed water resource zones	(1) Total water intake: 5.892 ML (2) Total water consumption 0 ML Percentage from stressed water resource zones: 0%	5.5 Water Resource Management
	RR-ST-140a.2	Describe water-related risks and actions taken to reduce risks	The Company product manufacturing is an assembly model. The waste and sewage discharged at each operating site and factory area are mainly domestic sewage. In order to ensure that the domestic sewage discharged meets the regulations for water pollution prevention, the water quality is treated to meet the standards for effluents, and then the sewage is discharged to the sewer system.	
Hazardous waste management	RR-ST-150a.1	Weight (metric ton) and recycling percentage of hazardous waste	0.129 metric tons of hazardous waste in 2025. No generated waste is currently recycled, so the recycling percentage is 0%.	5.6 Waste Management
	RR-ST-150a.2	Number of reportable leakage and recovered volume (kg)	No violations in 2025, 0 reportable leakage, and 0 kg of recovered volume.	
Impact of the development of the project on the environment	RR-ST-160a.1	Number of days and number of items delayed due to environmental impact	The Company is an equipment manufacturer, so no delayed day and item occurs.	-
	RR-ST-160a.2	Describe the actions taken on the local community and environment when developing solar energy projects	The Company is an equipment manufacturer and does not engage in solar energy field project related business, so it is not applicable.	-
Integration of energy facilities and management of related laws and regulations	RR-ST-410a.1	Describe the risks of energy integration and the actions of risk management	The laboratory established by the R&D center collaborates with certification agencies to comply with international energy efficiency standards, ensuring that products can be legally sold in various regions around the world and meet customer and product requirements. Since the laws of various countries are different, the approval of electronics products shall be made based on the test reports or certificates submitted according to the relevant local regulations.	3.2.4 Operational risk and management
	RR-ST-410a.2	Describe the impact of energy policy on energy integration	The Company commits to developing high-efficiency, compact and light-weight products, with development trending in the direction of having smart, modular and network functions as well as having energy-saving and carbon reduction traits, in addition to the responsibilities of the safety and health of customers and environmental protection.	4.1.1 Product R&D and innovations, and green products

Topics	Indicator	Disclosing item	Corresponding contents	Corresponding chapter
Management of product life cycle	RR-ST-410b.1	Percentage of recyclable and reusable sold products	Percentage of products sold that are recyclable: 0% Percentage of products sold that are reusable: 33%	5.4 Raw Materials Management
	RR-ST-410b.2	Weight of end-of-life material recovered; percentage recycled	At present, none of the waste generated is recycled. Weight of end-of-life material recovered: 0	-
	RR-ST-410b.3	Percentage of products containing IEC 62474 in total revenue	No substance specified in IEC 62474 Declared Substance List is used for Ablerex's products	-
	RR-ST-410b.4	Describe the methods and strategies for designing high-value recycled products	Currently, there is no recycling practice in place	-
Material purchase	RR-ST-440a.1	Description of the risk management of key materials	We actively promote green production and procurement. During the early development and design stage, the company discusses with the suppliers the materials required and requests the suppliers to provide materials test reports in order to determine whether or not relevant component parts contain hazardous substances, and also requests that all materials shall be the lead-free manufacturing process.	4.1.2.1 Product safety compliance and hazardous substance management
	RR-ST-440a.2	Describe the management of environmental risks related to the polysilicon supply chain	Not applicable since the Company is not a manufacturer of solar panel equipment and does not use poly-silicon materials.	-
Activity metrics	RR-ST-000.A	Total output of solar photovoltaic components	Not applicable since the Company is not a manufacturer of solar panel equipment.	
	RR-ST-000.B	Total capacity of the completed solar energy system	Not applicable since the Company is not a manufacturer of solar panel equipment.	
	RR-ST-000.C	Total assets developed in projects	Not applicable since the Company is not a manufacturer of solar panel equipment.	

Appendix 4. Climate-related Information for TPEx-Listed Companies

Item	Implementation status
1. Describe the supervision and governance of climate-related risks and opportunities by the Board of Directors and the management.	
2. Describe how the identified climate risks and opportunities affect the Company's business, strategy, and finance in the short, medium, and long term.	
3. Describe the impact of extreme climate events and transition actions on the finances of the Company.	
4. Describe how the process of climate risk identification, assessment, and management is integrated into the overall risk management system.	Please refer to 5.1 Management of Climate-related Risks and Opportunities in the Report for details.
5. If the scenario analysis is used to assess the resilience to climate change risks, the used scenarios, parameters, assumptions, analysis factors, and major financial impacts shall be described.	
6. If there is a transition plan for managing climate-related risks, please describe the plan, and the indicators and targets used to identify and manage physical and transitional risks.	
7. If internal carbon pricing is used as a planning tool, the basis for pricing shall be described.	The Company has not yet implemented the internal carbon pricing policy.
8. If climate-related targets are set, the activities covered, the scopes of greenhouse gas emissions, the planned timetable, and the progress achieved each year shall be described. If carbon credits or renewable energy certificates (RECs) are used to achieve the relevant targets, the sources and quantity of the carbon credits or the number of RECs shall be described.	1. To reduce the impact on the surrounding environment during the operation process, the Company has invested considerable resources in environmental indicators and required suppliers to cooperate with energy-saving and carbon reduction measures. 2. The Company has completed the ISO 14064-1 inventory report and verification in 2025, and will continuously evaluate Scopes 1 and 2 related risks and carbon reduction measures through the annual ISO 14064-1 greenhouse gas inventory results. 3. Goal of GHG reduction: The GHG emissions intensity (metric tons/NT$ million) of the previous year is the base period, and the emissions intensity should be reduced by 1% year by year. 4. No carbon credits or renewable energy certificates (RECs) have been used to offset carbon quotations
9. The GHG inventory and assurance status, and reduction targets, strategies, and specific action plans.	

1-1 GHG inventory and assurance status of Ablerex in the recent two years

1-1-1 Information on GHG inventory

Describe the emissions (metric tons of CO2e), intensity (metric tons of CO2e/NT$ million) and scope of data covered for the last two years.

Type	2024		2025	
	Total emissions (Metric ton CO2e)	Intensity (Metric ton CO2e/NT$ million)	Total emissions (Metric ton CO2e)	Intensity (Metric ton CO2e/NT$ million)
Scope 1	122.0818	0.0502	102.435	0.0367
Scope 2	700.4922	0.2881	663.716	0.2380
Scope 3	639.9827	0.2633	593.024	0.2126
Total	1462.557	0.6016	1359.175	0.4873

Note 1: The operating revenue in 2024 was NT$2,431 million; the operating revenue in 2025 was NT$2,789 million.

Note 2: In 2024 and 2025, the scope of the inventory covered the Taipei headquarters, Hsinchu office, Taichung office, Tainan office, Kaohsiung R&D Center, and Pingtung Plants 1 and 2

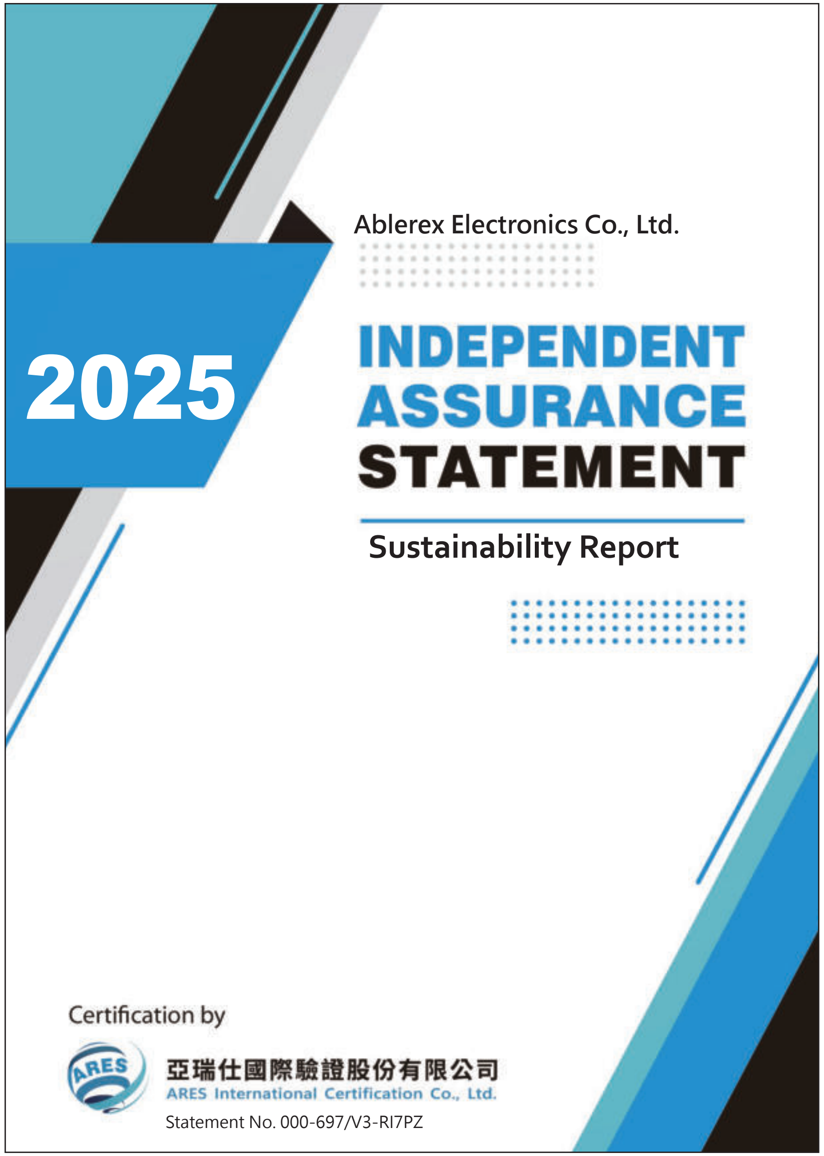
1-1-2 Greenhouse Gas Assurance Data

Describe the assurance status for the last two years as of the publication date of the annual report, including the scope of assurance, the assurance agency, the assurance standards, and the assurance opinions.
The Company has passed the third-party verification of ISO 14064-1 greenhouse gas inventory in 2025.

1-2 The GHG reduction targets, strategies, and specific action plans

Describe the base year for greenhouse gas reduction and the data thereof, reduction targets, strategies, and specific action plans, and the achievement of reduction targets.
The base year for GHG emissions reduction is 2024.
Goal of GHG reduction: The GHG emissions intensity (metric tons/NT$ million) of the previous year is the base period, and the emissions intensity should be reduced by 1% year by year.
All plants in Taiwan have also voluntarily conducted greenhouse gas inventory for many years. In 2025, they have passed the third-party verification of the ISO 14064-1 greenhouse gas inventory. Subsequently, we will continuously comply with requirements of the competent authorities and the ISO 14064-1 inventory every year as a reference for energy saving and carbon reduction.

Appendix 5. Independent Assurance Statement for the ESG Report


Ablerex Electronics Co., Ltd.

2025

INDEPENDENT ASSURANCE STATEMENT

Sustainability Report

Certification by

亞瑞仕國際驗證股份有限公司

ARES International Certification Co., Ltd.

Statement No. 000-697/V3-RI7PZ

Appendix 5. Independent Assurance Statement for the ESG Report

Independent Assurance Statement

Statement No. 000-697/V3-RI7PZ

This Independent Assurance Statement by ARES Certification Co., Ltd. on Ablerex Electronics Co., Ltd. ESG Sustainability Report of 2025.

ARES International Certification Co., Ltd. and Ablerex Electronics Co., Ltd. are mutually independent organizations. In addition to the assessment and verification of 2025 ESG Sustainability report, ARES International has no financial relationship with Ablerex Electronics Co., Ltd.

The purpose of this Independence Assurance Statement (hereinafter referred to as Statement) is only to conclude that the relevant issues within the scope of the Ablerex Electronics Co., Ltd.'s ESG Sustainability Report are guaranteed, but not for other purposes. Except for this Statement on the verified facts, for any use of other purposes, or any person who read this Statement, ARES International is not responsible or liable for any legal or other responsibility.

This Statement is based on the conclusions made from the verification of the relevant information provided ARES International by Ablerex Electronics Co., Ltd. Therefore, the scope of the verification is based on and confined to the content of these provided information, and ARES International shall consider that the contents of the information are complete and accurate.

All concerning and questions about the contents or the relevant issues contained in ESG Sustainability Report shall be answered by the Ablerex Electronics Co., Ltd.

The Scope of Assurance

The agreed scope of assurance by Ablerex Electronics Co., Ltd. and ARES International includes the following:

- The contents of the entire ESG Sustainability Report and all operating performance of Ablerex Electronics Co., Ltd. from January 1st, 2025 to December 31st, 2025.
- According to the type 1 of application of the AA1000 Assurance Standard (v3), the assessed nature and degree of the Ablerex Electronics Co., Ltd.'s compliance with the AA1000 Accountability Principles (2018) but excluding the verification of the reliability of the information or data disclosed in the ESG Sustainability Report.

This statement is prepared in Chinese and has an English version for reference. In the event of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.

ARES INTERNATIONAL's Opinion

We summarize the contents of Ablerex Electronics Co., Ltd.'s ESG Sustainability Report and provide a fair opinion of Ablerex Electronics Co., Ltd.'s relevant operations and performance. We believe that the indices such as economic, social and environmental performance of 2025 are presented correctly. The performance indices disclosed in the report demonstrate Ablerex Electronics Co., Ltd.'s efforts to identify and meet stakeholder expectations.

Our verification activities are implemented by a team with the capacity for verifying in accordance with AA1000 Assurance Standard (v3), as well as planning and implemented this part of the activities to obtain the necessary information and data. We believe there are sufficient evidences provided by Ablerex Electronics Co., Ltd. to show that its reporting method according to the AA1000 Assurance Standard (v3) and their self-statement are in line with the GRI standards.

Verification Method

In order to collect evidences related to conclusions, we implemented the following tasks:

- Implement the high-level management review for topics from external groups related to ESG Sustainability policy to confirm the appropriateness of the report in this statement.
- Discussions about stakeholder's engagement with the managers of Ablerex Electronics Co., Ltd., however, we have no direct contact with external stakeholders.
- Interviews with employees related to ESG Sustainability management, report preparation and information provision.
- Review the critical developments related to organizations.
- Review the scope and maturity of systems related to financial and non-financial reports.
- Review the supporting evidences declared in the report, and the process management described in the report and its associated AA1000 Accountability Principles (2018) on the principles of inclusivity, materiality, responsiveness and impact.

Conclusion

The detailed review results of the AA1000 Accountability Principles and the core disclosures of the Global Reporting Initiative (GRI) standard, Sustainability Accounting Standards Board (SASB) standard, and Task force on Climate-related Financial Disclosures (TCFD) for inclusivity, materiality, responsiveness and impact are as follows:

- **The inclusivity**
  This report reflects that Ablerex Electronics Co., Ltd. engages with its stakeholder through a variety of channels, such as internal and external communication mechanisms and the activities of stakeholders. This report covers topics of concern in stakeholders associated with Ablerex Electronics Co., Ltd., fairly reports, and discloses economic, social, and environmental information. In our professional opinions, this report covers Ablerex Electronics Co., Ltd.'s inclusivity issues.

- **The materiality**
  Ablerex Electronics Co., Ltd. publishes the information related to ESG Sustainability to enable stakeholders to judge the organization management and performance. In our professional opinions, this report appropriately covers the material issues of Ablerex Electronics Co., Ltd.

- **Responsiveness**
  Ablerex Electronics Co., Ltd. responds to requests and opinions from stakeholders. The implementation methods include customer satisfaction surveys and communication mechanisms for numerous internal and external stakeholders. In our professional opinions, this report covers Ablerex Electronics Co., Ltd.'s responsiveness topics.

- **Impact**
  Ablerex Electronics Co., Ltd. developed and implemented processes to monitor, measure and account for how their actions affect the wider ecosystem, echoing all the aspects of this report demonstrated by their own management systems and capabilities issue content, and provide the comprehensive and balanced disclosure, such as the declaration of energy projects and carbon footprint verification. In our professional opinions, this report covers Ablerex Electronics Co., Ltd.'s impact topic.

GRI Standards

Ablerex Electronics Co., Ltd. provides declaration of compliance with the GRI Standards. Based on the results of the review, we confirmed that the relevant ESG Sustainability indicators referred to GRI Standards in the report have been completely disclosed, partially disclosed or omitted. In our professional opinions, this declaration covers the Sustainability topics of Ablerex Electronics Co., Ltd.

SASB Standard and TCFD

Ablerex Electronics Co., Ltd. provides declaration of compliance with the SASB and TCFD. Based on the results of the review, we confirmed that the relevant ESG Sustainability indicators referred to SASB standard and TCFD in the report have been completely disclosed, partially disclosed or omitted. In our professional opinions, this declaration covers the Sustainability topics of Ablerex Electronics Co., Ltd.

亞瑞仕國際驗證股份有限公司
ARES International Certification Co., Ltd.

Assurance Level

According to the AA1000 Assurance Standard (v3), we verify this statement as a medium level of assurance, as in the scope and method described in this statement.

Responsibility

The responsibility of this ESG Sustainability report, as stated in this statement, is owned by the person in charge of Ablerex Electronics Co., Ltd. The responsibility of ARES International is to provide professional opinions based on the described scope and method, and to provide an independent assurance statement for the stakeholders.

Ability and Independence

ARES International is composed of experts in a various field of management systems. The verification team is composed of members in the professional backgrounds with the qualifications of lead auditor trained in sustainable development, environmental and social management standards such as AA1000AS, AA1000AP, ISO 14001, ISO 14064-1, ISO 14067, ISO 45001 and ISO 9001. This independent assurance statement is based on the ARES International's fairtrade guidelines.

On behalf of the assurance team
July 02, 2026
ARES International Certification Co., Ltd. (ARES Certification Group)
Taiwan, Republic of China

Signed by

Lead Verifier

C.E.O
Calvin Chen

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Ablerex

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