Collaborative Symbiosis
Shared Prosperity through Unity

2024 ACTER SUSTAINABILITY REPORT

COVER STORY

Collaborative Symbiosis | Shared Prosperity through Unity

Amid the global transition toward net zero, ACTER recognizes that engineering services are not merely technical implementations but also a critical test of corporate resilience and an essential driver of industrial transformation. Anchored in our core value of “symbiotic prosperity,” we integrate engineering excellence with natural elements to promote harmony between green buildings and the environment, embodying the principle of coexistence between humanity and nature.

Guided by green building standards, we incorporate smart control systems, energy efficiency optimization, and circular economy principles into our projects to ensure that every engineering endeavor contributes to carbon reduction, energy conservation, and the sustainable use of resources. Through continuous innovation and collaboration with partners across the value chain, we are committed to accelerating the green transition and co-creating a low-carbon future—ushering in a new era of environmental, economic, and social sustainability.

CONTENT

Important Results and Recognition

• SASB : IF-EN-000.A-C

TWSE

Was ranked on top 5% in TWSE's Corporate Governance Evaluation for 10 consecutive years.

TCSA

Received the TCSA Taiwan Top 100 Sustainability Exemplary Award for 7 consecutive years

TCSA

Corporate Sustainability Report(Chinese) – Services Industry Class 1 Gold Award

Excellence in Corporate Social Responsibility Award

Large-sized Enterprise
The 15th

Excellence in Corporate Social Responsibility Award

Occupational Health and Safety Indicators Proactively Rated as "Outstanding"

Taipei Exchange

Emerging Market Mid-Sized Enterprise Sustainability Partner Award

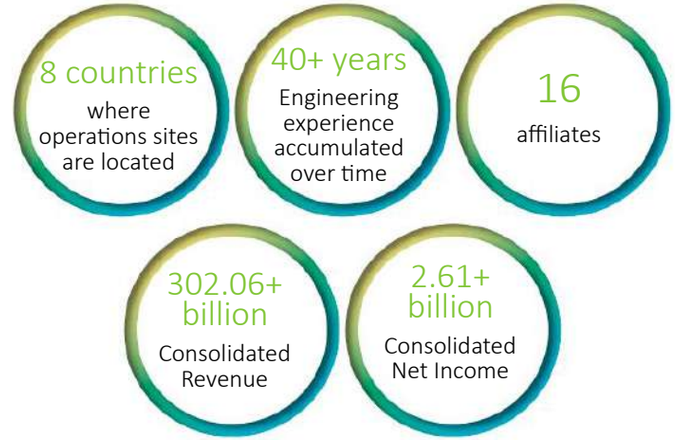
Taipei Exchange

Emerging Market Happy Enterprise Award

Occupational Safety and Health Administration, MOL

Sustainable Workforce Pioneer Enterprise

→ 2024 Highlights



→ 2024 Highlights

Ongoing projects → 753 cases

Projects completed → 828 cases

Ongoing projects → NT$36.2 billion

ESG Performance Highlights

E/ Environmental Actions

78,441 metric tons CO_2e

A total of 17 flagship green engineering projects were implemented during the year, achieving an aggregate greenhouse gas (GHG) emission reduction of 78,441 metric tons of CO_2e.

Green Building Certifications

Received 1 Taiwan EEWH Gold-Level and 1 U.S. LEED Gold-Level green building certification.

10.76%

Absolute GHG Emissions Reduction – Scope 1 & 2

7.19%

Increased Ratio of Green Procurement

6.1%

Reduced Energy Consumption

0 cases

0 cases of major violations; 0 work stoppages.

S/ Social Inclusion

2,200.5 hours

Conducted 20 occupational safety and health training sessions, totaling 2,200.5 training hours.

NT$ 2,505,680

A total of NT$2,505,680 was invested in social participation initiatives, with 216 volunteer hours contributed.

NT$ 5,156,270

Invested a total amount of NT$ 5,156,270 in corporate internships and industry-academia training programs and cultivated 10 students with a post-training retention rate of 100%

NT$ 1,403,155

The average of all employees' total salary amount is amounted NT$ 1,403,155.

87.88 points

Employee engagement scored 87.88 points

NT$10,946,522

A total of NT$10,946,522 was invested in employee training and development, with a training satisfaction score of 87.78 points

G/ Governance Actions

NT$30.25 billion

Consolidated revenue NT$30.25 billion
After-tax income was NT$2.61 billion.

21.45%

The return on shareholders' equity ratio was 21.45%.

NT$361.45 millions of R&D budget

The R&D budget was NT$361.45 millions, account for 1.19% of the revenue.

4

The proportion of female board directors reached 57%.

93.8 points

The customer satisfaction level reached a high level at 93.8

2,101 suppliers

All new suppliers are obliged to sign the "Letter of Commitment for Sustainability". 2,101 suppliers have signed the said Letter of Commitment.

Words from the Management

In 2024, global economic and environmental challenges continued to intensify. Inflationary pressures, geopolitical instability, and frequent climate-related crises have collectively increased operational uncertainty. In the face of such adversity, all employees at Acter remain committed to the core values of “Integrity and Innovation,” guided by the United Nations Sustainable Development Goals (SDGs) and dedicated to advancing our ESG initiatives. Acter is focused on driving innovation in green engineering, supporting clients in their net-zero transitions through low-carbon technologies and comprehensive solutions. By optimizing industrial processes and enhancing our customized service capabilities, we continue to deliver strong business performance. With a goal of generating 'Net Positive' impact, we are steadfast in our pursuit of creating shared value for both the enterprise and the environment.

Advancing Green Engineering

Through professional expertise and innovative green construction methods, Acter has successfully delivered numerous benchmark engineering projects, providing clients with fully integrated, high-quality solutions that have earned their deep trust. As part of the global journey toward net-zero emissions by 2050, we have continuously deepened our application of Building Information Modeling (BIM), achieving reductions in construction waste, shortened project timelines, and minimized environmental pollution. We actively promote intelligent turnkey projects that maximize the principles of “carbon reduction, waste minimization, and resource reuse,” thereby significantly reducing environmental impact.

Promoting a Sustainable Supply Chain

In response to growing expansion demands from the semiconductor, electronic components, and related industries, Acter is accelerating its overseas market deployment to extend our core technical services to a broader client base. At the same time, we prioritize a local sourcing model to enhance raw material supply efficiency, stimulate local economies, and reduce transportation-related carbon emissions. We also collaborate closely with suppliers to strengthen their green manufacturing capabilities, co-creating a low-carbon supply chain that enhances overall operational efficiency and environmental performance.

SUSTAINABILITY

People-Centric Approach | Fulfilling Corporate Citizenship Responsibilities

Acter firmly believes that talent is the key driver of sustainable business development. While delivering exceptional construction quality, we prioritize the creation of a safe, friendly, and inclusive work environment. Our comprehensive human resources strategy—comprising competitive compensation and benefits, holistic training programs, and career development opportunities—enables us to attract and retain top talent while ensuring a healthy and safe workplace. We actively promote a culture of Diversity, Equity, and Inclusion (DEI), providing employees with a platform to realize their full potential and derive a strong sense of purpose and achievement.

In line with our commitment to "shared value with society," Acter leverages its core competencies to give back to the community. We have long invested in rural education, enhanced access to reading resources, and facilitated industry-academia collaborations and internship programs, offering students diverse opportunities for learning and growth. Furthermore, we encourage employee participation in community service, strengthening the connection between the company and society, and extending the influence of our ESG values to generate broader positive impact.

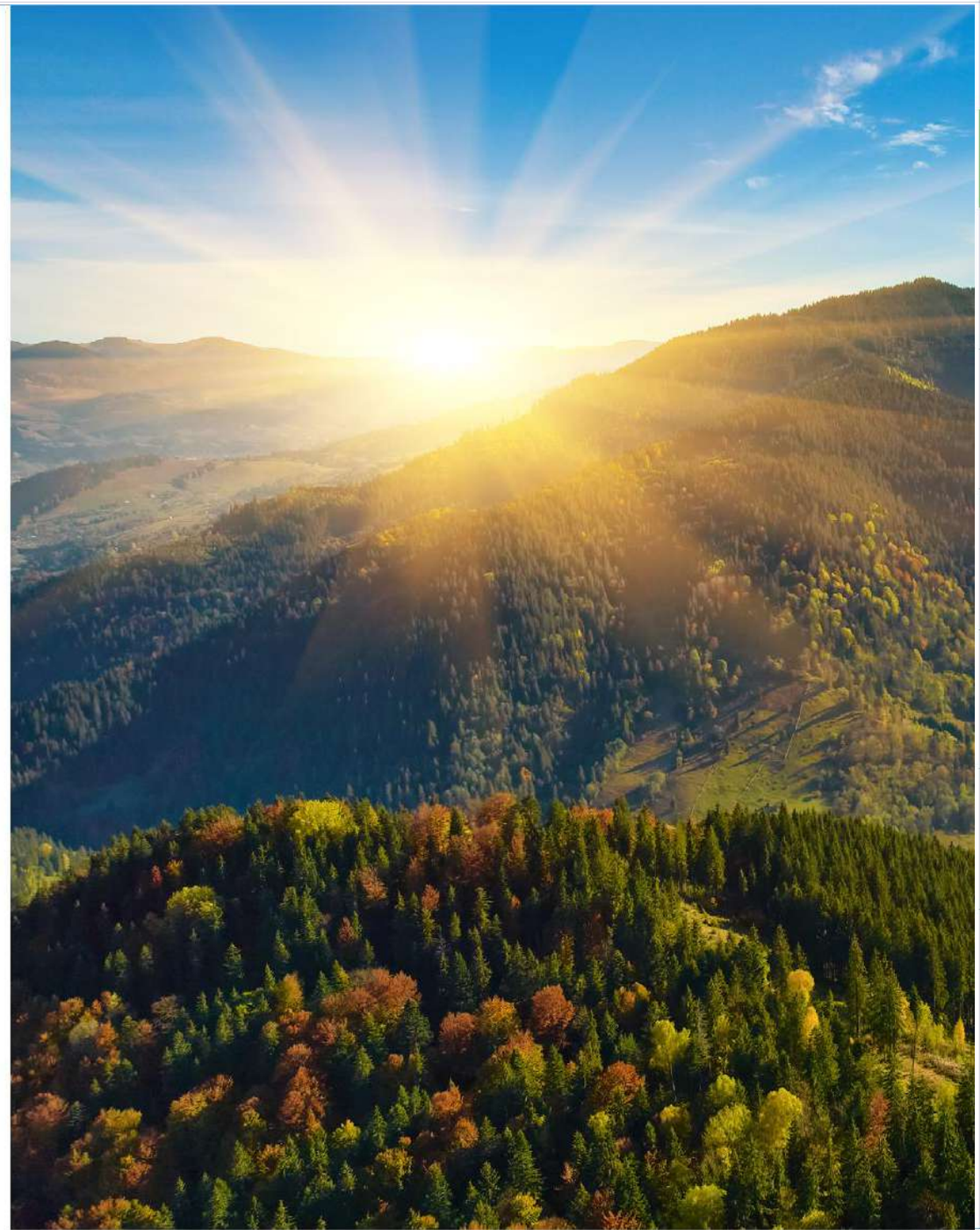
Excellence in Governance | Pursuing Shared Prosperity and Growth

To ensure robust corporate development, Acter has established a sound corporate governance framework aligned with international sustainability trends. We integrate Environmental, Social, and Governance (ESG) indicators into our strategic blueprint and performance objectives. By strengthening board functions and enhancing operational oversight, we regularly review our goals and refine our strategies to ensure business resilience and safeguard the rights of shareholders and stakeholders.

Acter's excellence in governance has been consistently recognized. We have ranked in the top 5% in Taiwan's Corporate Governance Evaluation for ten consecutive years and received multiple sustainability accolades in 2024, including Taiwan's Excellence in Corporate Social Responsibility Award and honors from the Taiwan Corporate Sustainability Awards (TCSA). These achievements reflect our unwavering efforts to enhance business resilience and global competitiveness, laying a solid foundation for sustainable growth.

Conclusion

Looking ahead, Acter will prioritize global deployment, local engagement, and low-carbon sustainability. We will continue to deepen our ESG strategies, promote green economic models, and lead industry transformation. In collaboration with our partners, we are committed to advancing a sustainable future and creating shared value for all.



About Acter

GRI ： 2-1,2-2

Acter Co., Ltd. (hereinafter referred to as Acter), established in 1979, is recognized as one of the world's leading engineering service providers. Leveraging its advanced engineering integration capabilities, Acter delivers high-quality solutions encompassing high-tech process integration, cleanroom engineering, mechanical and electrical systems integration, and energy-efficient biotechnology engineering planning. These services are applied across both consumer and high-tech sectors.

In response to evolving industry trends and shifting lifestyles, Acter continuously drives business development through sustainable design and diversified solutions, aligning with client needs to maintain business momentum and ensure long-term sustainable growth. The Company is also expanding its green and low-carbon engineering portfolio through a strategic approach focused on multi-industry, multi-trade, and multi-talent integration, thereby offering clients comprehensive and professional process planning services.

In light of the global transition toward net-zero emissions and sustainable development, Acter remains committed to its core values of integrity and innovative service. The Company actively promotes sustainable "green engineering" by integrating industry demands and encouraging the formation of low-carbon supply chains in collaboration with global partners. Through these efforts, Acter contributes meaningfully to the sustainable development of the planet.

→ The Group's Operational Services

High-tech production equipment integration engineering

- High-technology industry processes.
- Manufacturing, assembly, installation, and testing engineering of gas/chemical equipment.

Environmental engineering and maintenance services

- Pollution prevention and control engineering for traditional and high-tech industries
- Energy management and maintenance services

Cleanroom engineering

- High-tech/ biomedical industries.
- Turnkey cleanroom construction project.

Electromechanical and air-conditioning integration

- Planning and implementation of energy-saving solutions designed for the integration of electromechanical and air-conditioning systems of factories producing livelihood and high-tech products

Acter's Company Profile

Date of Establishment	February 19, 1979
Headquarters	Taichung City, Taiwan
No. of Affiliates	16 (6 affiliates in Taiwan and 10 affiliates in overseas)
Paid-in Capital	NT$620 million
Industry Classification	HVAC and Electromechanical Engineering Industry
Stock Code	5536
No. of the Group's Employees	2,167 people
Official Website	http://www.acter.com.tw/

Taiwan

(1) SUO Engineering Co., Ltd.

(2) NOVA Technology Corp.

(3) WINMEGA Tech Corp.

(4) Rayzher Industral Co., Ltd.

(5) Acter Group Corporation Ltd.

(6) Enrich Tech Co., Ltd

Southeast Asia

(11) ACTER Tech. Company Limited

(12) Sheng Huei Engineering Technology Company Limited (Vietnam)

(13) Acter Technology Malaysia Sdn. Bhd.

(14) PT. Acter Technology Indonesia

(15) Novatech Engineering & Construction Pte. Ltd.

(16) Sheng Huei Technology India Private Limited.

The Greater China

(7) Acter Technology Integration Group Co., Ltd.

(8) Suzhou Winmax Technology Corp.

(9) Winmax Technology(shanghai) Corp.

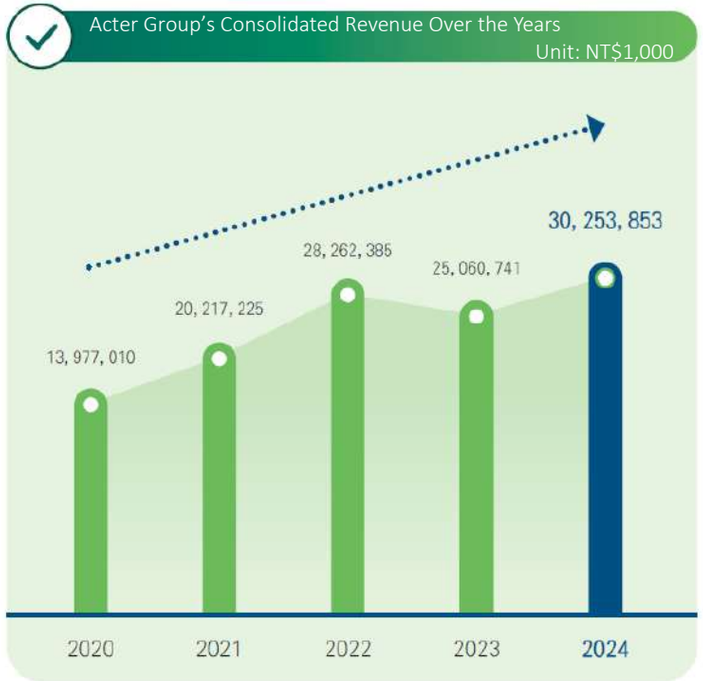
(10) Sheng huei (shenzhen) International Co., Ltd.

Operational Overview

GRI:201-1

Acter values the perspectives and communication with shareholders and investors, and is committed to enhancing stakeholder value. We disclose timely financial performance on a regular basis, upholding strict transparency and accountability to create stable economic value and deliver returns to our stakeholders.

In 2024, Acter's consolidated revenue reached NT$30.25 billion. Net income attributable to owners of the parent company was NT$2.61 billion. Earnings per share (EPS), calculated based on a par value of NT$10 per share, amounted to NT$42.18—once again demonstrating outstanding financial performance.

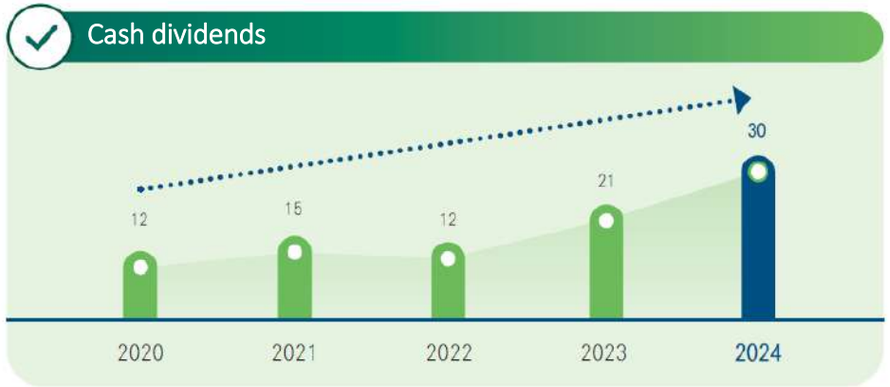


→ Acter's Financial Information over the Years

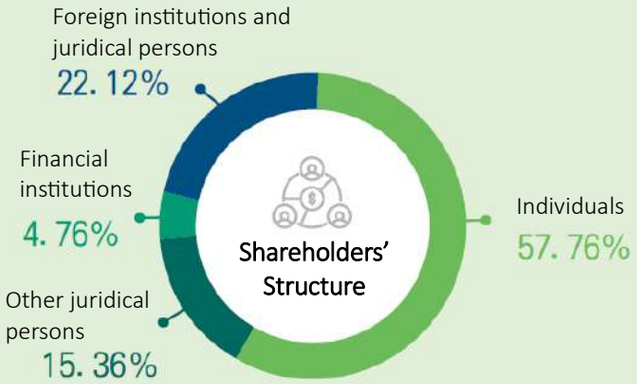
	Item/ Year	2020	2021	2022	2023	2024
Management ability	Annual revenue (operating income)	13,977,010	20,217,225	28,262,385	25,060,741	30,253,853
	Total assets	15,118,595	18,703,967	27,116,523	27,586,692	34,077,679
	Total Equity	6,298,480	7,295,998	10,798,675	13,084,821	16,726,310
	Operating profit	1,701,062	2,139,259	3,322,529	3,263,821	4,406,995
	Net profit after tax (attributable to the parent company)	970,082	1,204,410	1,933,122	1,838,104	2,617,188
Profitability	Return on Asset (%)	8.88%	9.30%	11.02%	9.60%	10.53%
	Return on Equity (%)	20.23%	22.86%	27.62%	21.76%	21.45%
	EPS (NT$)	17.90	21.08	16.84	5,213,407	42.18
Economic value distributed	Operating costs	4,181,080	5,535,064	10,232,716	30.6	7,057,701
	Employees' salaries and welfare	451,150	565,627	789,414	764,204	930,084
	Payments to investors	812,801	686,241	859,029	1,415,684	1,302,850
	Payments to the government	61,436	120,955	168,326	350,915	212,156
	Community investments	4,253	2,332	1,871	1,865	2,053

→ Distribution of Dividends

Acter places strong emphasis on shareholder equity and consistently returns annual earnings to shareholders in the form of dividends and bonuses. For fiscal year 2024, based on a par value of NT$10 per share, the company declared a cash dividend of NT$30 per share, reflecting solid financial performance and outstanding operational results.



→ Shareholders' Structure



Year 2023	No. of people	No. of possessed shares	Shareholding ratio
Foreign institutions and juridical persons	217	137,233,509	22.12%
Individuals	20,336	358,345,726	57.76%
Other juridical persons	272	95,294,154	15.36%
Financial institutions	14	29,531,261	4.76%
Total	20,839	620,404,650	100%

→ Tax governance

Acter has established a global business presence and adheres to the tax laws and regulations of the jurisdictions in which it operates. The Group is committed to fulfilling its tax obligations in a fair and responsible manner as part of its contribution to society and the economic environment. Acter does not engage in tax avoidance or profit shifting through non-standard transactions that could adversely affect the Group's operating performance. To effectively manage tax risks, Acter identifies potential tax issues and evaluates associated risks, while regularly reviewing the implementation and effectiveness of its tax-related activities. For the fiscal year 2024, Acter's effective income tax rate was 26.13%.

Tax Policies

Legal compliance	We are committed to complying with tax regulations in all jurisdictions where we operate, and to adhering to international tax standards. We ensure accurate tax calculations and timely filings in accordance with the law, thereby fulfilling our tax obligations responsibly.
Risk control	We have established a robust tax risk management framework and fostered a corporate culture that emphasizes tax governance. In our tax planning, we consider not only the overall optimization of the Group's tax burden, but also the implications of our global operations on reputation, risk management, and sustainable value creation. Tax risks and corresponding mitigation measures are assessed prudently.
Sound Governance Structure	The corporate structure and transaction arrangements are aligned with economic substance and are not designed for the purpose of tax avoidance.
Information Transparency	We regularly disclose tax-related information in our financial and annual reports to stakeholders, ensuring transparency and accountability.
Integrity in Communication	We maintain open, honest, and constructive communication with tax authorities in all operating regions, contributing to the improvement of tax environments and systems.

→ Historical Tax Information

Item	2020	2021	2022	2023	2024	Five-year average
Income before tax	1,694,106	2,178,501	3,419,946	3,516,001	4,857,220	3,133,155
Income tax expense	495,293	624,629	920,610	916,428	1,269,208	845,234
Income tax rate (%)	29.24%	28.67%	26.92%	26.06%	26.13%	27%
Paid income tax	393,948	489,805	638,253	943,244	803,595	653,769
Cash tax rate (%)	23.25%	22.48%	18.66%	26.83%	16.54%	22%

Sustainable Management

NT$ 2.61 billion

Net profit after tax

99.06%

Proportion of Local Procurement

0

Information Security Incidents
Customer Privacy Breaches

Acter's sustainability strategy is grounded in the vision of "sustainable operations," "intergenerational common good," and "co-creation of value." Environmental, Social, and Governance (ESG) principles are fully integrated into the company's decision-making processes and operational models. Anchored in its core business of green engineering, Acter actively responds to the Sustainable Development Goals (SDGs) and promotes company-wide ESG practices through a robust organizational framework. By enhancing stakeholder value and fostering a culture of shared responsibility, sustainability has become a collective commitment and source of pride for all employees, driving a common pursuit of long-term, inclusive prosperity.

1.1 Sustainable Development Organizations and Strategies

GRI: 2-12~14, 2-16, 2-22, 2-24

1.1.1 Sustainable Development and Nomination Committee

To realize its sustainability vision and objectives while continuously creating value for stakeholders, Acter has established the Sustainable Development and Nomination Committee as the highest-level governance body overseeing all sustainability initiatives. The committee is composed of the Chairperson and four Independent Directors. Under its guidance, five dedicated teams have been formed: the Sustainable Operations Team, Green Economy Team, Risk Control Team, Sustainable Supply Chain Team, and Corporate Philanthropy Team. These teams are responsible for formulating Acter's sustainability strategy, setting short-, medium-, and long-term goals and concrete action plans in alignment with industry trends, and regularly reporting progress to the Board of Directors.

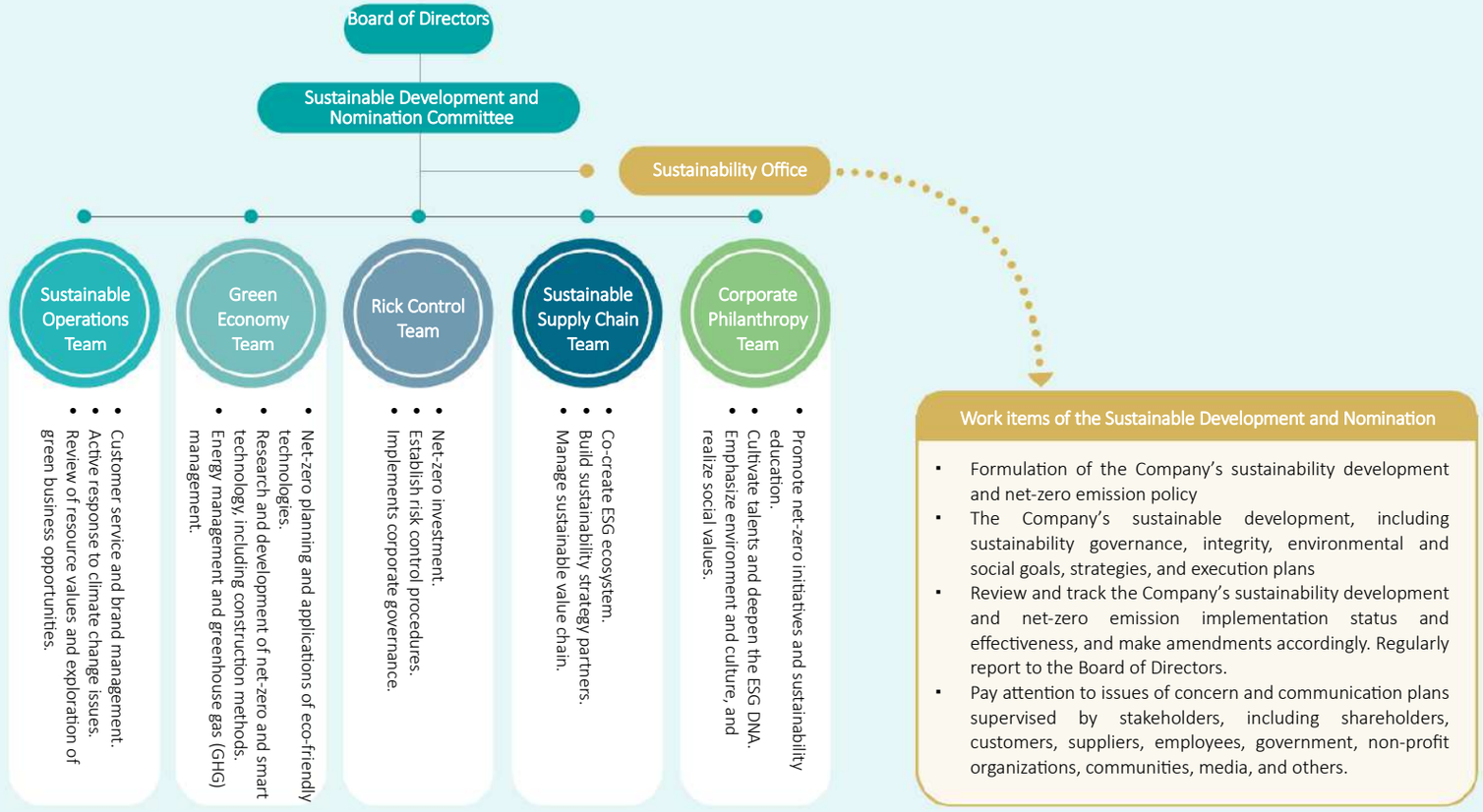
→ Organizational Structure

Organizational Operations

- A diversified organizational structure embodies the "top-down planning, bottom-up execution" approach, enabling effective cross-departmental resource integration and underscoring Acter's commitment to sustainable development. Implementation outcomes are reported to the Board of Directors annually. Upon review of the progress, the Board provides guidance and urges adjustments as necessary to ensure alignment with the company's sustainability strategy.

Implementation Results for 2024

- The Committee has already convened 8 working meetings and reported important affairs and implementation status to the Board of Directors on November 8, 2024. In total, it has engaged with related departments/divisions to discuss 55 significant matters related to corporate governance (for detailed information, please refer to the TWSE MOPS website).



1.1.2 Sustainable Development Strategy and the Implementation of SDGs

Acter adopts the United Nations Sustainable Development Goals (SDGs) as its guiding framework for advancing sustainability, and has established three core pillars: environmental sustainability, the common good shared by all generations, and co-creation of value. Relevant policies and corresponding codes of conduct have been formulated to actively align with and respond to the SDGs. For each SDG, Acter has developed short-, medium-, and long-term strategies, along with specific management guidelines, action plans, performance goals, and evaluation metrics. Following a three-step approach—understanding SDGs and identifying priorities, measurement and performance evaluation, and disclosure, integration, and action—Acter systematically identifies linkages with the SDGs and prioritizes actions accordingly. These efforts are focused across 13 SDGs that align with the company's three sustainability pillars and are embedded into day-to-day operations. This ensures that Acter fully leverages its core competencies to maximize ESG value creation.

→Three Major Sustainable Development Pillars

Vision

- Environmental sustainability
- Common good shared by all generations
- Co-creation of value

Mission

To achieve corporate sustainability through green innovative technologies and corporate responsibility, while supporting customers and suppliers in their transition toward sustainability.

Three Major Sustainable Pillars

- E Environmental sustainability
- S Common good shared by all generations
- G Co-creation of value

→ Review process

Understanding SDGs and identifying priorities

- Assess the impact of the SDGs on the industry value chain
- Identify and prioritize relevant Sustainable Development Goals (SDGs)

Measurement and performance evaluation

- Identify key opportunities related to SDG impact
- Evaluate resource allocation strategies

Disclosure, integration and action

- Identify risks and corresponding mitigation measures
- Develop short-, medium-, and long-term actions and targets
- Monitor, measure, and report progress

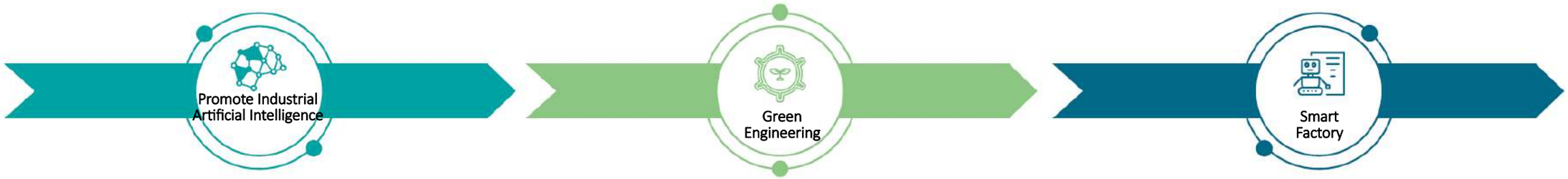
→ Acter's concrete policies, strategies, and action plans in response to the Sustainable Development Goals (SDGs)

SDG Targets	Management approaches	Policy	2025 Short-term Strategy (1 year)	2028 Mid-term Strategy (3 years)	2032 Long-term Strategy (8 years)	Action Plan	Corresponding chapters
Environmental sustainability							
	Promote energy management objectives by formulating concrete plans and ensuring effective implementation.	• ISO-CERTIFIED MANAGEMENT SYSTEM • Sustainability Code of Practice	• Install energy-efficient equipment to enhance energy performance • Conduct third-party verification annually to assess emission reduction outcomes and drive continuous improvement	• Develop medium- to long-term equipment maintenance and replacement plans to enhance energy efficiency • Implement internal energy education programs to raise employee awareness of energy conservation	• Achieve interim targets on the path to net-zero emissions • Systematically upgrade energy efficiency	• ISO 50001:2018 Energy Management System • Water, Waste, Air Pollution, and Noise Management	4.2 Energy and Environmental Management
	Advance innovation and technological development to foster sustainable infrastructure and enhance corporate competitiveness.	• Occupational Safety Excellence Award • Sustainability Code of Practice	• Promote green engineering and energy-saving technologies to optimize construction processes • Offer green design solutions to support the development of a circular economy	• Differentiate through technology, functionality, and services to create corporate value • Invest in innovative technologies to improve operational efficiency	• Foster collaborative innovation with clients and supply chains to drive industry-wide net-zero transformation	• Green Engineering Technologies • ESG Management in the Supply Chain	3.1 Innovation and R&D 3.2 Green Engineering Management 3.4 Supply Chain Management
	Facilitate the development of green cities and sustainable infrastructure to strengthen community resilience and inclusiveness.	• Sustainability Code of Practice	• Advance green design and the application of low-carbon engineering technologies • Support capacity building in underprivileged communities	• Broaden participation and engagement to encourage more innovative proposals	• Integrate local networks to establish cross-sectoral community engagement and support systems	• Community Building Initiatives • Green Engineering Technologies	3.2 Green Engineering Management 5.6 Social Engagement
	Promote the sustainable use of resources by establishing responsible consumption and production patterns, aiming to reduce waste and pollution.	• Sustainability Code of Practice	• Promote green procurement, prioritizing sustainable materials • Screen and evaluate the supply chain, incorporating suppliers' ESG performance into partnership considerations	• Reduce waste and resource consumption to enhance resource reuse efficiency	• Promote sustainability education for employees and suppliers to enhance accountability and awareness	• Supply Chain Management Policies • Distribution of Environmental e-Newsletters (EDMs)	3.4 Supply Chain Management 4.2 Energy and Environmental Management
	Implement energy-saving and carbon-reduction initiatives to lower service-related carbon emissions and enhance the company's environmental resilience.	• ISO-CERTIFIED MANAGEMENT SYSTEM • TCFD-ALIGNED RISK MANAGEMENT	• Conduct annual greenhouse gas (GHG) inventories to review reduction performance and refine strategies • Adopt the Task Force on Climate-related Financial Disclosures (TCFD) framework to enhance climate resilience	• Promote digitalization of service processes to reduce carbon emissions • Drive green transformation through continuous development of green services	• Achieve interim targets on the path to net-zero emissions • Continue developing low-carbon transition services	• Climate Governance and TCFD Alignment • Energy and Carbon Management	4.1 Climate Change Management
	Promote the protection of terrestrial ecosystems and the sustainable use of natural resources.	• Biodiversity Declaration • Sustainability Code of Practice	• Implement greening projects to minimize negative impacts on the natural environment • Prioritize the procurement of eco-labeled and energy-efficient products	• Collaborate regularly with academic institutions to promote environmental education	• Regularly disclose outcomes of nature conservation efforts to demonstrate corporate commitment to action	• Green Engineering Management • "Catcher in the Rye" Activity at Dacheng Elementary School, Changhua • Green Procurement	3.4 Supply Chain Management 4.3 Nature and Biodiversity 5.6 Social Engagement

SDG Targets	Management approaches	Policy	2025 Short-term Strategy (1 year)	2028 Mid-term Strategy (3 years)	2032 Long-term Strategy (8 years)	Action Plan	Corresponding chapters
Common good shared by all generations							
	Supporting the Underprivileged and Giving Back to Society	• Corporate Social Responsibility Policy • Sustainability Practice Guidelines	• Collaborated with nonprofit organizations to support underprivileged families • Provided material and financial resources to address community needs	• Collaborated with suppliers and customers to amplify collective impact.	• Promote innovative public welfare initiatives by engaging cross-sector partnerships to address emerging social issues	• "Brick by Brick, Let Love Fly" • "Timely Help for the Elderly in Winter"	5.6 Social Engagement
	Deepening community-based education initiatives to enhance civic and cultural literacy, while promoting corporate ethical values.	• Corporate Social Responsibility Policy • Sustainability Practice Guidelines • Training and Education Management Regulations	• Offered educational and training programs to enhance capacity building • Partnered with nonprofit organizations to promote education in rural and remote areas	• Partnered with relevant stakeholders to enhance synergy and overall effectiveness.	• Advocate the concept of lifelong learning with a strong focus on early-stage education and development	• • Industry-academia training programs • • Love Library Program • • "Planting the Seeds of Reading – Give Children a Big Future"	5.1 LOHAS at Acter 5.6 Social Engagement
	Advancing gender equality and diversity, equity, and inclusion (DEI) to foster an inclusive and respectful workplace environment.	• Sexual Harassment Prevention and Management Measures • Maternity Health Protection Implementation Measures	• Empowered women by increasing the representation of female leadership positions • Promoted gender equality through diverse recruitment and equitable career development opportunities	• Integrated gender equality and diversity & inclusion perspectives into all corporate policies.	• Enhance gender equality across all organizational levels	• • Female Engineer Training Program • • Women in Leadership Development Program	2.1 Sustainability Governance 5.3 Diversity, equity, and Inclusion
	Promoting social equity and inclusion, addressing systemic inequalities, and realizing the common good shared across generations.	• Sexual Harassment Prevention and Management Measures • Maternity Health Protection Implementation Measures	• Engaged in collaborative efforts with nonprofit groups to deliver inclusive and diversified services	• Strengthened partnerships with key collaborators and customers. • Implemented a diversity-focused recruitment policy to ensure equal employment opportunities across all groups.	• Deepen collaboration with strategic partners and clients to create shared value • Implement inclusive recruitment policies to ensure equal employment opportunities for all demographic groups	• • Community Engagement Initiatives • • Inclusive Recruitment Initiatives	5.4 Human Rights Management 5.1 LOHAS at Acter 5.6 Social Engagement
Co-creation of value							
	Foster a healthy, safe, and harmonious work environment to enhance employee well-being	• ESH Policy • Four Major ESH Protection Plans • Safety and Health Training • Toolbox meeting	• Develop emergency response measures to ensure employee safety • Regularly organize health seminars and wellness activities	• Strengthened construction site safety measures to reduce occupational injuries and accidents	• Enhanced health management platform • Systematic management of employees' physical and mental well-being	• Disease Prevention Programs • Regular Health Screenings • Psychological Counseling Services	5.5 Occupational Health and Safety
	Promote continuous growth and create fair and productive employment opportunities	• Employee Compensation Management Regulations • Bonus and Performance Incentive Management Guidelines • Proposal Incentive Program	• Optimize recruitment and career development processes to ensure equal opportunities for advancement	• Optimized internal compensation and benefits structure to ensure fair and equitable remuneration	• Promoted workplace diversity and fostered an inclusive corporate culture	• Employee Stock Ownership Plans (ESOP) • Talent Recruitment Initiatives • Innovation Proposal Programs	5.1 LOHAS at Acter
	Strengthen cross-functional collaboration and promote diverse partnerships to amplify corporate impact	• Sustainability Practice Guidelines	• Collaborate with public sector entities and non-profit organizations to strengthen multi-stakeholder partnerships	• Sustainable supply chain management	• Participation in international sustainability initiatives • Progressing toward alignment with global sustainability goals	• Joint Advocacy of Sustainability Values with Stakeholders • Participation in Industry Associations and External Sustainability Initiatives	1.1 Sustainable Development Organizations and Strategies 3.4 Supply Chain Management 5.6 Social Engagement

1.1.3Core Competencies Linked to the Implementation of SDGs

Acter is committed to corporate sustainability and integrates its core technologies with the Sustainable Development Goals (SDGs) to drive intelligent industrial transformation through digitalization and technological innovation. The company implements material recycling and reuse technologies to reduce resource waste and supports clients and supply chain partners in achieving carbon reduction targets. By leveraging data-driven technologies, Acter promotes the development of energy-efficient smart factories. Acter will continue to stay attuned to global sustainability trends, regularly review and enhance its practices, and take concrete actions in alignment with the SDGs to jointly build a green and intelligent future.



Promote Industrial Artificial Intelligence	Green Engineering	Smart Factory
Introduce innovative technologies into engineering projects to optimize environmental safety and reduce occupational safety incidents.	Reutilize recycled water to reduce the waste of water resources.	Through the guidance of data technologies, implement energy-saving measures in factories, reduce energy consumption, and optimize production.
Reduce resource usage through digitalization and optimization.	Recycle heat/cold energy generated from the production process to enhance energy efficiency.	Save energy and reduce carbon emissions to create a production-friendly environment.
Technologize factory construction to promote industrial upgrading.	Introduce new technologies to reduce the emission of hazardous substances and conserve natural resources.	Optimize production schedules and manage fluctuations in market demands.
Implement smart supply chain management to enhance sustainable development and foster global partnerships.	Use recyclable or reusable materials to effectively manage resources and reduce raw material consumption.	Assess energy efficiency to stabilize greenhouse gas (GHG) emissions and use it as the foundation for GHG reduction efforts.
	Actively implement energy-saving and carbon-reduction actions during the design and planning stages to mitigate climate impacts; invest in renewable energy; fulfill civic responsibilities related to climate change; assist customers in adopting common climate actions; and promote climate actions throughout the supply chain.	

1.1.4 Sustainable Value Management

In terms of promoting internal sustainable management, Acter has invested in six capitals and established seven key sustainable management capabilities to enhance organizational sustainability performance. We have defined management mechanisms and planned specific, implementable long-term goals to optimize corporate operating profits and shareholder value, thereby creating sustainable value for the industry and society. Additionally, we have expanded our influence and efforts to fully implement sustainability.

Invested Capitals

Finance
Create excellent business goals through sound financial management.

Manufacturing
Maintain engineering and construction equipment and resources to provide professional services that meet customers' needs.

Intelligence
Enhance the strength of engineering knowledge capital (EKC) by continuously investing in green innovation and research and development.

Manpower
Seek individuals with shared aspirations and enhance talent cultivation to establish a solid foundation for the organization.

Nature
Increase the proportion of green procurement by reducing natural resource consumption through energy-saving and carbon reduction initiatives.

Society
Integrate operating core into social engagement to fulfill our corporate sustainability responsibilities and contribute to the prosperity of society.

Sustainable Value Management

Aspects

E Environment
S Society
G Governance

Sustainable management capabilities

- Environmental management
- E Human resources management
- Stakeholder Engagement
- Business integrity management
- Innovation and R&D management
- Customer relations management
- Supply chain management

Materiality issues

- Eco-friendly technologies
- Innovative technologies and services
- Green procurement
- Talent attraction and retention
- Workplace safety and health
- Talent cultivation and development
- Customer services and management
- Information security management
- Legal compliance
- Fair trade
- Anti-corruption
- Supply chain management

Stakeholders

- Employees
- Shareholders/ investors
- Customers
- Suppliers
- Government/ competent authorities
- Schools and institutions
- Community-based non-profit organization

Sustainable management goals

- Growth in revenue
- Increase in cost-efficiency
- Risk reduction
- Increase customers' recognition
- Best employer
- Enhance brand value

Value Output

Employee benefits
2024 →NT$6,722 thousand
2023 →NT$9,016 thousand
2022 →NT$6,843 thousand

Net profit after tax
2024 →NT$2,617,188 thousand
2023 →NT$1,838,104 thousand
2022 →NT$1,933,122 thousand

Customer satisfaction level
2024 →93.8 points
2023 →91.8 points
2022 →91.4 points

Green procurement
2024 →NT$513,973 thousand
2023 →NT$435,242 thousand
2022 →NT$376,948thousand

Income tax payments
2024 →NT$803,595 thousand
2023 →NT$943,244 thousand
2022 →NT$640,340 thousand

Social engagement
2024 →NT$2,505 thousand
2023 →NT$2,183thousand
2022 →NT$2,435 thousand

1.2 Analysis of Stakeholders and Material Issues

GRI：2-22,2-29,3-1~3

1.2.1 Stakeholder Engagement

To ensure effective communication and engagement with stakeholders, Acter has adopted the five core principles of the AA1000 Stakeholder Engagement Standard (SES)—Responsibility, Influence, Dependency, Tension, and Diversity—as the foundation for stakeholder identification. Through this approach, Acter has comprehensively identified seven key stakeholder groups: employees, shareholders/investors, customers, suppliers, government/regulatory agencies, academic institutions, and community/public interest organizations. This enables meaningful dialogue and a deeper understanding of each stakeholder group's expectations and concerns. In 2024, Acter conducted stakeholder engagement based on the significance of each stakeholder group. The methods, frequency of communication, key areas of concern, and engagement outcomes are summarized as follows:

Stakeholders	Relevance	Concerned Issues	Engagement Methods	Frequency	Engagement Results of 2024	Corresponding Chapters
Employees	Create a friendly workplace by caring about employees' physical and mental health and paying attention to their welfare. Establish an internal sustainable field and build an atmosphere that fosters Acter's culture of sustainability.	• Human rights protection • Talent attraction and retention • Talent cultivation and development • Workplace safety and health	Labor-management coordination meeting	Quarterly	4 meetings	5.1 LOHAS at Acter 5.2 Talent Development 5.4 Human Rights Management 5.5 Occupational Health and Safet
			Occupational Safety and Health Committee	Quarterly	4 meetings	
			Staff Welfare Committee	Quarterly	4 meetings	
			Management and plenary meeting	At least each quarter	4 management meetings and 1 plenary meeting	
			Announcement section of the official website; complaint hotline; and a dedicated email box.	At any time	Received 0 complaint	
			Employee satisfaction surveys	Annually	The score was 87.88. In 2024, an anonymous online questionnaire survey was conducted among all employees to assess their level of satisfaction. The survey aimed to understand employees' work experience, analyze the company's strengths and opportunities, and continuously improve and enhance them based on the survey results.	
Shareholders/ Investors	Based on open and transparent principles, proactively communicate with investors to demonstrate the Company's transformation capacity and sustainable performance. Actively engage with investors and provide frequent updates on the Company's operating status to minimize their concerns.	• Financial and business performance • Sustainable development and strategy • Corporate governance • Risk management	Shareholders' meeting	Annually	Four corporate briefing sessions were held to report Acter's up-to-date operational and financial status to shareholders and investors. Related information is disclosed on Acter's official website.	2.1 Corporate Governance 2.2 Business Integrity 2.3 Risk Management
			Corporate briefing session	Quarterly		
			Annual report and sustainability report	Annually		
			Announcement section of the official website; and MOPS	Timely	The contact information for the spokesperson is disclosed on the Company's website, specifically in the section designated for investors. This enables shareholders and investors to ask questions at any time.	
			Telephone, fax and email	Timely		

Stakeholders	Relevance	Concerned Issues	Engagement Methods	Frequency	Engagement Results of 2024	Corresponding Chapters
Customers	Acter values and listens to customers' voices. Oriented towards customers' needs, Acter has become a reliable partner for our customers by continuously enhancing satisfaction and value.	• Innovative technologies and services • Customer services and management • Supply chain management • Eco-friendly technologies • Environmental policies and management system • Climate change and energy-saving effectiveness	Customer satisfaction survey	Semi-annually	The customer satisfaction level of 93.8 was determined from a survey conducted in compliance with the "Operating Procedures for Customer Satisfaction Levels and Sustainable Improvements". Feedback and opinions from customers were gathered, summarized, and detailed in a report that includes proposed improvement measures. The Company's performance is consistently monitored and tracked to ensure ongoing progress.	2.2 Business Integrity 3.1 Innovation and R&D 3.2 Green Engineering Management 3.3 Customer Services and Management 3.4 Supply Chain Management
			Customer visits and sales meetings	Timely		
			Telephone, fax and e-mail	Timely		
Suppliers/ Contractors	Upholding the spirit of common good and mutual growth, Acter has initiated various collaboration projects with suppliers. We also share operational insights through audits, educational sessions, and training, while managing supplier performance via our platform to foster a robust supply chain.	• Customer services and management • Supply chain management • Environmental policies and management system • Climate change and energy-saving effectiveness	Visits to suppliers	At least 2 suppliers each year	Visited 4 suppliers to ensure that their code of conduct complies with relevant regulations; accurately control suppliers' current risk status; and assist them in enhancing their sustainability capability.	2.3 Risk Management 3.4 Supply Chain Management 5.5 Occupational Health and Safety
			Toolbox meeting and ESH (Environment, Safety and Health) education/ training	Timely	Daily, called upon contractors to enforce occupational safety and testing measures and ensure the accurate completion of record forms	
			Patrol and audit	Daily	Performed daily safety and health patrols to identify violations or deficiencies, ensured accurate completion of record forms, and monitored progress for ongoing improvements.	
			Suppliers evaluation	Semi-annually	The new supplier evaluation rate reached 100%. Among key suppliers, Level A, B, and C suppliers accounted for 77%, 22%, and 0%, respectively. These evaluation results served as the basis for judging suppliers' bidding qualifications and providing incentives in accordance with the "Procedures Governing Procurement and Materials.	
			The section dedicated to suppliers on Acter's official website; telephone, fax and e-mail	Timely	Timely monitored the suppliers' implementation status.	
Government/ Competent Authorities	Comply with regulations established by the government and competent authorities, and align with the promotion and implementation of government regulations.	• Corporate Governance • Business Integrity • Risk Management	Corporate governance evaluation	Annually	Ranked in the top 5% in corporate governance evaluation for 10 consecutive years, with related information published on MOPS and the company's official website; maintained constant communication with competent authorities; and actively aligned with government policies.	2.1 Corporate Governance 2.2 Business Integrity 4.2 Energy and Environmental Management 5.5 Occupational Health and Safety
			Financial statements and important information	Timely		
			Participation in regulatory briefings, workshops, and associations	Irregularly		
			Official documents, meetings, telephone and email	Timely		

Stakeholders	Relevance	Concerned Issues	Engagement Methods	Frequency	Engagement Results of 2024	Corresponding Chapter
Schools/ Institutions	Through industrial-academic exchange and cooperation, invest in R&D capacity; consult with experts for their opinions and feedback to grasp industry trends; and foster industrial talents.	• Innovative technologies and services • Talent cultivation and development • Participation in social welfare activities	Internships and industry-academia training program window	Annually	A total of 8 students participated in semester-based internships and industrial-academic collaboration training programs. Continued to establish partnerships with National Yunlin University of Science and Technology (YunTech), National Chin-Yi University of Technology (NCUT), and National Kaohsiung University of Science and Technology (NKUST).	3.1 Innovation and R&D 5.2 Talent Development 5.6 Social Engagement
			On-campus recruitment events	Annually		
			Industry-academia career-sharing sessions	Irregularly		
			R&D collaboration projects	Irregularly		
Community-Based Non-Profit	Actively collaborate with social enterprises to continuously invest in community care. Establish local links to expand the influence of projects and promote the common prosperity and well-being of society.	• Climate change and energy-saving effectiveness • Social engagement	Project-based cooperation or visits	Irregularly	Engaged in volunteer services and activities aligned with four social welfare themes (environmental sustainability, care for disadvantaged minorities, sustainable cities and communities, and community empowerment); and maintained good and friendly interactions with social welfare organizations and schools.	4.2 Energy and Environmental Management 5.6 Social Engagement
			Volunteer services	Annually		
			Corporate sustainability officer window	Timely		

1.2.2 Materiality Identification and Analysis

Acter places great importance on stakeholder expectations and identifies seven stakeholder categories in accordance with the five principles of the AA1000 Stakeholder Engagement Standard (SES): responsibility, influence, dependency, tension, and diversity. The materiality assessment process is established based on the GRI Standards reporting principles—accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability. Each year, Acter conducts a double materiality assessment to evaluate both the external impacts and likelihood of sustainability issues, as well as their relevance to internal operations. The information, data, and stakeholder feedback collected through this process serve as the foundation for formulating sustainability strategies, while also addressing stakeholder needs and expectations.

→ Implementation Steps

Understand the Organizational Context

Determined the organizational context based on Acter's operational boundaries and business scope.

Collect sustainability issues

23 Sustainability Issues

Establish communication goals with a focus on "environmental sustainability", "common prosperity of society" and "co-creation of value". A total of 23 sustainability issues were summarized.

Investigate Stakeholders' Level of Concern

216 External Questionnaires

A materiality survey was conducted among both internal and external stakeholders, resulting in the collection of 216 valid responses—including 88 from suppliers, 2 from community-based nonprofit organizations, 9 from shareholders, 7 from customers, 1 from a government agency, 106 from employees, and 3 from academic institutions.

Evaluate External Impacts and Probability

37 Internal Questionnaires

The ESG Core Business Taskforce evaluated the potential impacts of each issue on the organization and collected 37 completed internal assessments.

Rank the Level of Positive and Negative Impacts

From an initial pool of 23 sustainability topics, 12 material topics were selected as the key issues for 2024. Each material topic was examined in terms of its boundary of influence across the company's value chain—upstream, within operations, and downstream.

Consider the Relevance with Internal Operations

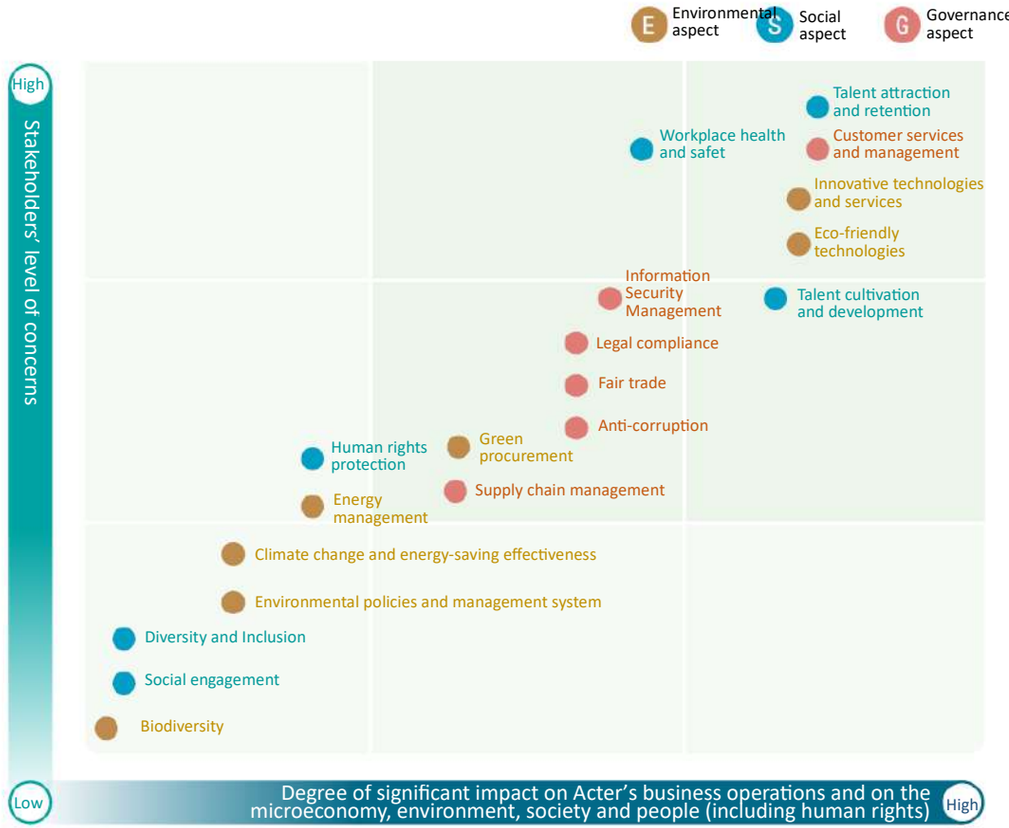
Significance/ Influence

The significance and potential impacts of these issues were evaluated based on their influence on the company's revenue, customer satisfaction, operational risks, employee engagement, and brand image. This process helped determine the relevance and importance of each topic to Acter.

Identification of Material Topics In Alignment with the GRI Standards

The 12 identified material topics align with 15 GRI-specific disclosures. In accordance with the reporting requirements of the GRI Standards, Acter has collected and disclosed relevant internal information, data, and management approaches accordingly.

→ Acter's Materiality Matrix



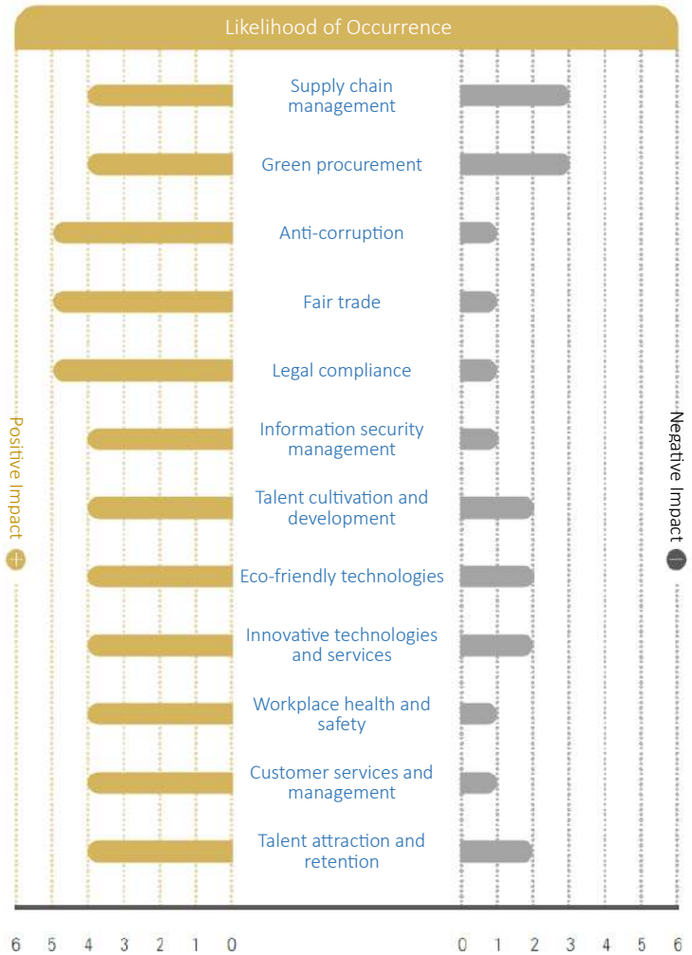
Note: Among the 23 sustainability topics, Sustainable Development and Strategy, Risk Management, Corporate Governance, and Operational and Financial Performance are classified as general disclosures and outcome-oriented topics. Therefore, they are not presented in the materiality analysis matrix. Only 19 material topics are listed; however, relevant information on the aforementioned topics continues to be regularly disclosed through the Company's annual report, official website, and sustainability report.

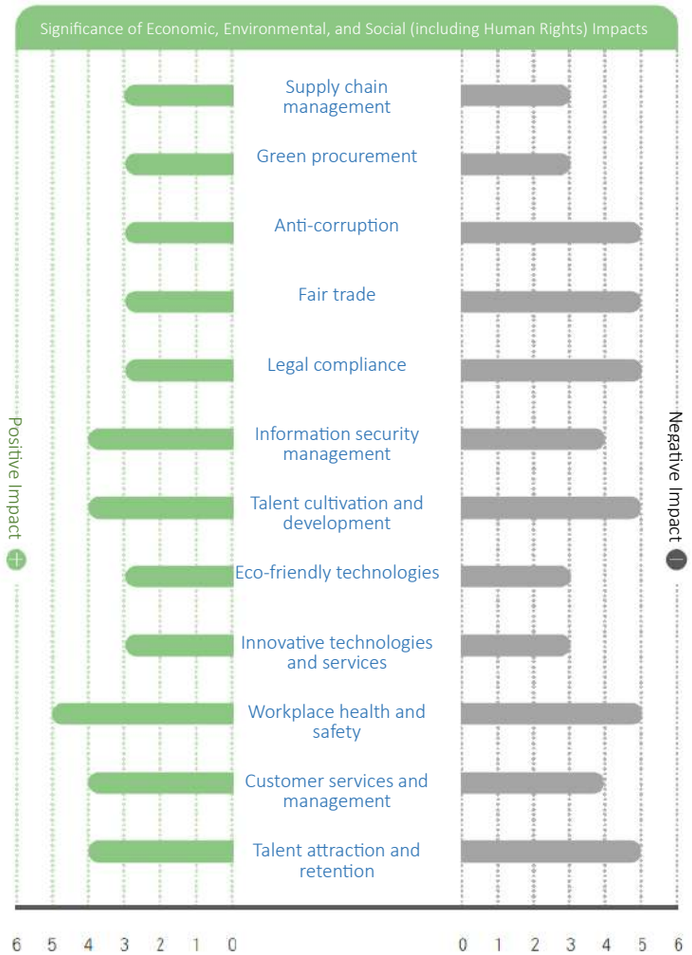
→2024 Order of Materiality Issues by Impact Level

Types	Materiality Issues	Ranking	Previous Ranking	Change
Social aspect	Talent attraction and retention	1	3	↑
Governance aspect	Customer services and management	2	4	↑
Social aspect	Workplace health and safety	3	1	↓
Environmental aspect	Innovative technologies and services	4	7	↑
Environmental aspect	Eco-friendly technologies	5	9	↑
Social aspect	Talent cultivation and development	6	2	↓
Governance aspect	Information security management	7	–	NEW
Governance aspect	Legal compliance	8	6	↓
Governance aspect	Fair trade	9	13	↑
Governance aspect	Anti-corruption	10	14	↑
Environmental aspect	Green procurement	11	16	↑
Governance aspect	Supply chain management	12	8	↓
Governance aspect	Human rights protection	13	5	↓
Environmental aspect	Energy management	14	15	↑
Environmental aspect	Climate change and energy-saving effectiveness	15	10	↓
Environmental aspect	Environmental policies and management system	16	11	↓
Social aspect	Diversity, equity, and Inclusion	17	–	NEW
Social aspect	Social engagement	18	12	↓
Environmental aspect	Biodiversity	19	–	NEW

→ Assessment of Positive and Negative Impacts of Material Issues

The ESG Core Business Promotion Team conducted a comprehensive assessment of the likelihood of both positive and negative impacts associated with each sustainability topic, as well as the magnitude and scope of their influence across environmental, social, and governance dimensions. Each material topic was systematically evaluated across the upstream, operational, and downstream boundaries of the company's value chain. A quantitative scoring method was applied to 12 material topics, serving as the basis for structuring the information disclosed in this report.





→Assessment of Material Topics and Their Corresponding Impacts Across the Value Chain

● Direct ○ Indirect ▲ Business relationship

Materiality issues	Significance to Acter (Operational Materiality)	Generating significant impacts		Value chain impact boundaries and degree of involvement				GRI topics	SASB themes	Management approaches (corresponding chapters)
		Positive	Negative	Procurement	Engineering planning and design	Construction	For customers' uses			
E Environmental										
Innovative technologies and services	Strengthen core competitiveness by delivering solutions aligned with market trends and customer needs, thereby increasing revenue and enhancing corporate reputation.	Invest in technological innovation to boost industrial upgrades.	Lack of technological innovation can result in losing customers.	○	●	●	▲	417 Marketing and Labeling	Lifecycle assessments for buildings	3.1 Innovation and R&D 3.2 Green Engineering Management
Eco-friendly technologies	Reduce resource consumption and pollution to minimize negative environmental impacts, contributing to the company's long-term sustainable development.	Accelerate the development of energy-saving technologies to effectively reduce environmental impacts.	Inaction leads to intensification of environmental impacts.	○	●	●	▲	201 Economic Performance, 302 Energy, 305 Emissions		3.1 Innovation and R&D 3.2 Green Engineering Management
Green procurement	Optimize resource use in the procurement process to drive sustainable transformation among suppliers and foster environmental sustainability awareness throughout the upstream and downstream value chain.	Adopt green, eco-friendly or certified energy-saving materials and equipment to effectively reduce carbon emissions.	Failure to use green, eco-friendly, or certified energy-saving materials and equipment does not reduce carbon emissions.	●	●	●	▲	GRI 302 Energy	Environmental impacts	4.2 Energy and Environmental Management
S Social										
Talent attraction and retention	Employees are a key form of capital for Acter. The Company continuously recruits high-potential talent and fosters a supportive and inclusive workplace environment that enables employees to grow and contribute meaningfully within the organization.	Enhance working conditions and build a happy workplace.	Workers do not receive adequate compensation or cannot hold their positions for long.	–	●	●	–	201 Economic Performance, 202 Market Presence, 401 Employment, 404 Training and Education, 405 Diversity and Equal Opportunity		5.1 LOHAS at Acter
Workplace health and safety	To safeguard employee well-being, Acter is committed to providing a safe working environment and implementing effective risk controls to reduce workplace injuries and losses caused by accidents, thereby ensuring the physical and mental health of its workforce.	Ensure workers' occupational safety and enhance health awareness	Result in occupational injuries or harm to health.	–	●	●	–	403 Occupational Health and Safety	Workforce health and safety	5.5 Occupational Health and Safety
Talent cultivation and development	Acter offers diverse learning and development resources to ensure employees possess the competencies required to fulfill their roles. By establishing a comprehensive talent development system, the Company aims to set a benchmark in the industry and enhance overall workforce capabilities.	Enhance employment conditions for talents and ensure stable development.	Human capital cannot be valued in the workplace.	–	●	●	–	404 Training and Education, 405 Diversity and Equal Opportunity		5.2 Talent Development

● Direct ○ Indirect ▲ Business relationship

Materiality issues	Significance to Acter (Operational Materiality)	Generating significant impacts		Value chain impact boundaries and degree of involvement				GRI topics	SASB themes	Management approaches (corresponding chapters)
		Positive	Negative	Procurement	Engineering planning and design	Construction	For customers' uses			
G Governance										
Customer services and management	Gaining customer recognition and enhancing both the Company's and clients' competitiveness serve as critical pillars for Acter's stable and sustainable operations.	Enhance service quality and customer satisfaction.	Lack of adequate governance can affect the Company's business performance.	▲	▲	▲	●	416 Customer Health and Safety	Structural integrity and safety for buildings	3.3 Customer Services and Management
Information security management	Acter places great importance on information security to protect the privacy of all stakeholders. The Company continuously strengthens its processes, regulatory frameworks, and management strategies to advance its information security systems.	Protect customers and stakeholders' confidential information.	Cause customer confidential information leakage issues.	–	●	●	●	418 Customer Privacy		3.3 Customer Services and Management
Legal compliance	In compliance with applicable operational laws and regulations, Acter ensures that all services and internal systems meet legal requirements, thereby mitigating operational and regulatory risks and reinforcing sustainable corporate governance.	Ensure customers' products are in compliance with local regulations.	The shutdown caused by illegal activities will result in customer losses	●	●	●	●	2-27 Compliance with laws and regulations		2.2 Business Integrity 4.2 Energy and Environmental Management 5.4 Human Rights Management
Fair trade	The Company is committed to ensuring legal and regulatory compliance in all business transactions, preventing monopolistic practices and unfair competition, and promoting a healthy and orderly market environment.	Uphold business integrity principles to enhance corporate reputation.	Cause litigation and enhance supply chain risks.	●	●	●	●	206 Anti-competitive Behavior	Business ethics	2.2 Business Integrity
Anti-corruption	Integrity is the cornerstone of Acter's operations. The Company upholds anti-corruption practices, ensures legal compliance, and promotes fair competition and transparent business conduct.	Reduce dishonest behaviors in the industry to enhance social goodwill.	Cause litigation and enhance corporate business risks.	●	●	●	●	205 Anti-corruption		
Supply chain management	Collaboration with global business partners enhances the overall sustainability performance of the value chain.	Enhance the quality of supply chain transactions and facilitate industrial development.	Occurrence of negative incidents, such as violation or impact on human rights.	▲	●	●	○	204 Procurement Practices, 308 Supplier Environmental Assessment, 414 Supplier Social Assessment		3.4 Supply Chain Management

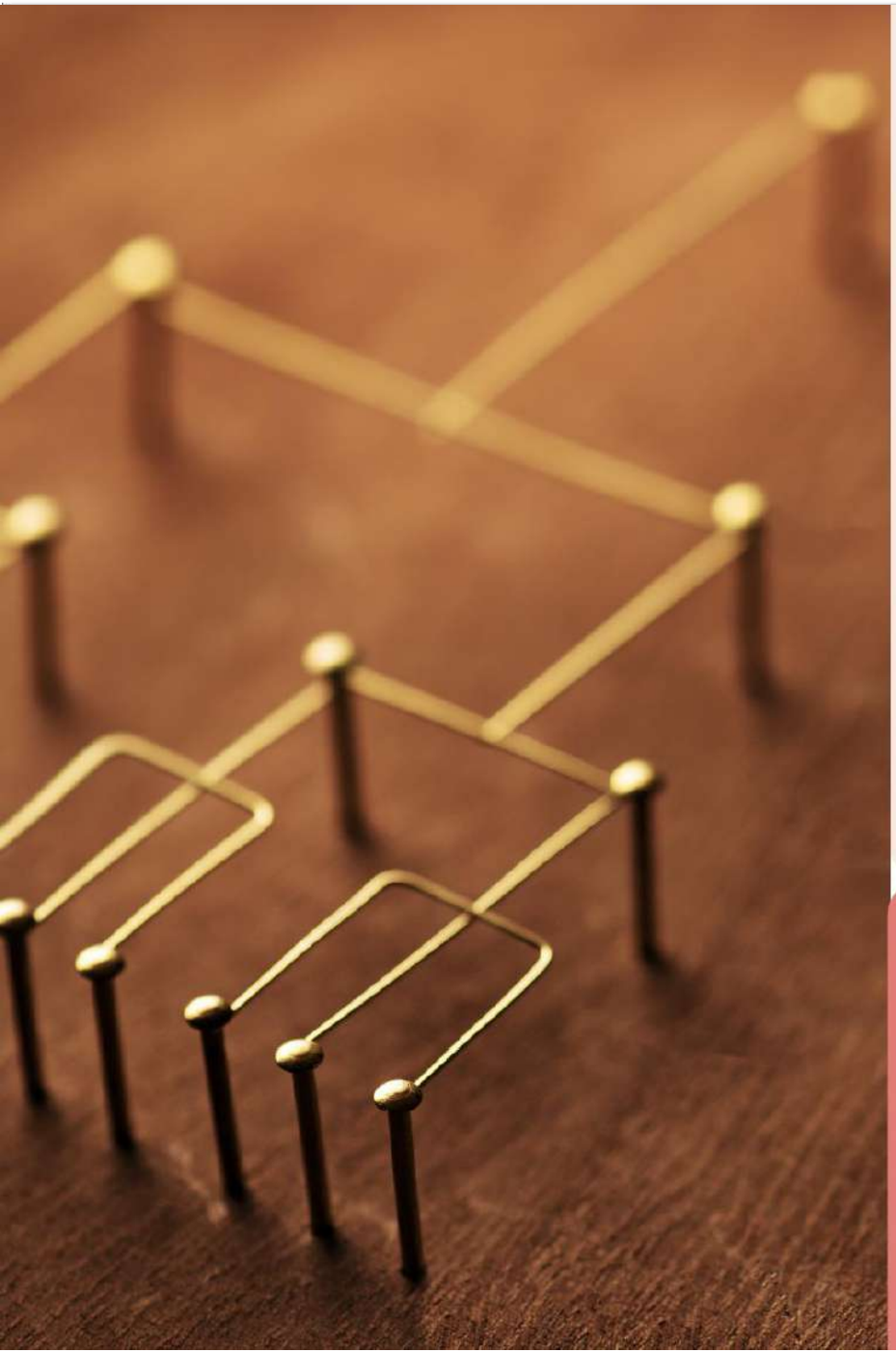
1.2.3 Goals of Materiality Issues

Acter has established a sustainability strategy that addresses 12 material topics by integrating a global perspective with internal operational strategies. Performance management indicators are set to monitor progress and track goal achievement. The Company formulates short-, medium-, and long-term sustainability targets, ensuring alignment between performance indicators and sustainability principles. Progress and outcomes are reviewed on a regular basis, with rolling assessments and adjustments made as necessary to ensure continuous improvement.

Aspects	Materiality issues	Management strategy	Linking with SDGs	Management Index and Goals					
				Key Performance Index (KPI)	Goals of 2024	Achievement in 2024	2025 Short-term Strategy (1 year)	2028 Mid-term Strategy (3 years)	2032 Long-term Strategy (8 years)
Environment	Innovative technologies and services	Continuously enhance R&D momentum and annually track the investment in and effectiveness of R&D expenses to ensure our competitiveness among industry players and in green engineering research and development.		Application Scope of Green Construction Technologies	Newly Introduced Topic This Year	29 Cases of Practical Implementation	30 Cases	31 Cases	32 Cases
	Eco-friendly technologies	Provide customers with eco-friendly, energy-saving solutions and timely introduce green engineering technologies in projects to create differentiation and enhance industry value-added.		Concrete Achievements in Green Engineering Projects	17 Flagship Projects	Among the 17 flagship green engineering projects, the estimated total greenhouse gas (GHG) emissions reduction amounts to 78,441 metric tons of CO_2e.	18 Cases	19 Cases	20 Cases
	Green procurement	Prioritize the selection of environmentally compliant materials, equipment, and services, and collaborate with supply chain partners to jointly advance sustainable development.		Proportion of Annual Procurement Acceptance Value	Newly Introduced Topic This Year	8.29%	8%	9%	10%

Aspects	Materiality issues	Management strategy	Linking with SDGs	Management Index and Goals					
				Key Performance Index (KPI)	Goals of 2024	Achievement in 2024	2025 Short-term Strategy (1 year)	2028 Mid-term Strategy (3 years)	2032 Long-term Strategy (8 years)
Society	Talent attraction and retention	Devote efforts to recruit, nurture, and retain exceptional global talent. Establish the "Employee Compensation Management Regulations" to provide competitive compensation, as well as diverse welfare and support measures, to achieve the goals of attracting and retaining talent.		Employee participation rate in welfare activities.	Over 60% of participation rate.	Achieved 100% ahead of schedule.	Above 65%	Above 70%	Above 75%
				Internships and industrial-academic collaboration plans.	Cultivate at least 7 students.	10 students (7 interns during the semester, 1 during the summer, 2 during the academic year, and 1 students participated in industrial-academic training plans) whose retention rate after the internship ends was 100%.	At least 8 individuals	At least 10 individuals	At least 12 individuals
				Comparison with base salary and salary adjustment situation.	Exceed the base salary with annual adjustments.	Salary adjusted by 7.89% on average.	Exceed the base salary with annual adjustments.	Exceed the base salary with annual adjustments.	Exceed the base salary with annual adjustments.
				Hire physically/ mentally challenged people and indigenous people.	Comply with and greater than statutory requirements.	Accounted for 2% of all employees.	Comply with and greater than statutory requirements.	Comply with and greater than statutory requirements.	Comply with and greater than statutory requirements.
				Promote women's career development and enhance female workers' long-term retention rate.	More than 20% of middle-level managerial positions are held by women.	23%	Above 20%	Above 20%	Above 20%
	Occupational health and safety	Provide employees and subcontractors with optimal occupational safety education and training, and implement regular safety and health patrols to achieve accident prevention while enhancing Acter's disaster response capability.		Critical occupational safety incident	0 critical occupational safety incident	0 incident	0 critical occupational safety incident	0 critical occupational safety incident	0 critical occupational safety incident
				Disability injury frequency rate	Below 1.5%	0%	0 critical occupational safety incident	0 critical occupational safety incident	0 critical occupational safety incident
	Talent cultivation and development	Develop "Employee Performance Evaluation Management Regulations", establish strategic talent cultivation plans, and adhere to the PDCA human resources training process to ensure continuous reform and innovation, thereby building a high-quality talent pool for Acter.		Performance evaluation coverage rate	100% coverage rate.	100%	Maintain at 100%	Maintain at 100%	Maintain at 100%
				Education and training achievement rate	100% achievement rate.	100%	Maintain at 100%	Maintain at 100%	Maintain at 100%
				Professional skills achievement rate	Achievement rate above 87%.	84.05% was attributed to the significant increase in new hires in 2024. To enhance employees' professional competencies, a structured training program has been planned to strengthen the technical expertise of engineering personnel.	Above 87%	Above 88%	Above 89%
				Education and training satisfaction level	Satisfaction level above 82.	Achieved a score of 87.78 points ahead of schedule	Above 83 points.	Above 85 points.	Above 87 points.

Aspects	Materiality issues	Management strategy	Linking with SDGs	Management Index and Goals: Key Performance Index (KPI)	Goals of 2024	Achievement in 2024	2025 Short-term Strategy (1 year)	2028 Mid-term Strategy (3 years)	2032 Long-term Strategy (8 years)
Governance	Customer services and management	Conduct regular customer satisfaction surveys for ongoing review and analysis. Provide adequate improvement plans accordingly to continuously deepen customer relations.		Customer satisfaction survey	The average satisfaction level is above 90.	Achieved a score of 93.8 points ahead of schedule.	Above 90 points.	Above 90 points.	Above 90 points.
	Information security management	A comprehensive Information Security Management System (ISMS) has been established, encompassing policy formulation, risk assessment, incident response planning, and employee training programs, to ensure the confidentiality, integrity, and availability of information.		Number of customers affected by data breaches	Newly Introduced Topic This Year	0 incident	0 incident	0 incident	0 incident
	Legal compliance	Continue to check and ensure Acter's operations comply with the latest regulations, and regularly conduct education and training on ethical and legal compliance awareness for employees.		Achievement rate of ethical and legal compliance awareness training	The training achievement rate is above 80%.	Achieved 87.44% ahead of schedule.	Above 83%	Above 85%	Above 87%
	Fair trade	The Company strictly complies with applicable laws, regulations, and ethical standards, and has implemented transparent transaction processes and internal audit mechanisms to uphold fair competition and integrity in business operations.		Number of legal violations	Newly Introduced Topic This Year	0 incident	0 incident	0 incident	0 incident
	Anti-corruption	Establish internal control mechanisms and conduct regular audits to ensure compliance and operational integrity.		Number of corruption incidents	Newly Introduced Topic This Year	0 incident	0 incident	0 incident	0 incident
	Supply chain management	Develop the "Code of Conduct for Suppliers" to build a sustainable and responsible supply chain; and, through green and local procurement, collaborate with suppliers to jointly move towards sustainable operations.		New suppliers are required to sign the "Letter of Commitment for Sustainability".	The suppliers signing rate is above 100%	Achieved 100% signing rate	100%	100%	100%
				Conduct supplier assessments and sustainability risk evaluations annually (suppliers receiving more than 80 points are classified as Class A suppliers).	The overall supplier rating is above 75.	80.8 points. Already completed the rating of 127 key suppliers, among which 77% are Level A suppliers, 22% are Level B suppliers, and 0% are Level C suppliers. We have also targeted high-risk suppliers to initiate the "Supplier Cultivation Plan". Through focused guidance, secondary audits, and other approaches, we assist them in complying with the Code of Conduct for Suppliers and obtaining ISO-related management system certifications to enhance their sustainability capabilities.	Above 76	Above 78	Above 80
				Visit important suppliers or suppliers with potential risks	Visit at least 3 suppliers.	Visited 4 suppliers on-site to conduct audits. Provided suggestions for improving deficiencies and continued to monitor the status of improvements based on the audit results.	At least 3 suppliers	More than 4 suppliers	More than 5 suppliers
				Green procurement	With an increase comparing to the previous year.	The amount reached NT$513.97 million, reflecting an increase of 7.19% compared to the previous year.	With an increase compared to the previous year	With an increase compared to the previous year	With an increase compared to the previous year
				Optimization of local procurement.	The expenditure accounts for above 95%.	The expenditure on local procurement reached 99.06% of the target ahead of schedule.	Above 96%	Above 98%	Above 99%



Sustainable Governance

Top **5%**

Ranked in the top 5% in corporate governance evaluation for 10 consecutive years.

Four female directors

accounting for 57% of the Board.

100 % participation rate

in risk management training courses.

Acter upholds the core values of integrity, professionalism, and accountability, and is committed to fostering close collaboration with all stakeholders. Through comprehensive systems, the Company strengthens corporate governance and enhances the effectiveness of the Board of Directors while safeguarding shareholders' rights. Acter establishes operational goals, reviews goal achievement and business performance, and balances the interests of all parties. The Company promotes a disciplined approach to corporate governance and risk management, aiming to build a resilient organization.

2.1 Corporate Governance

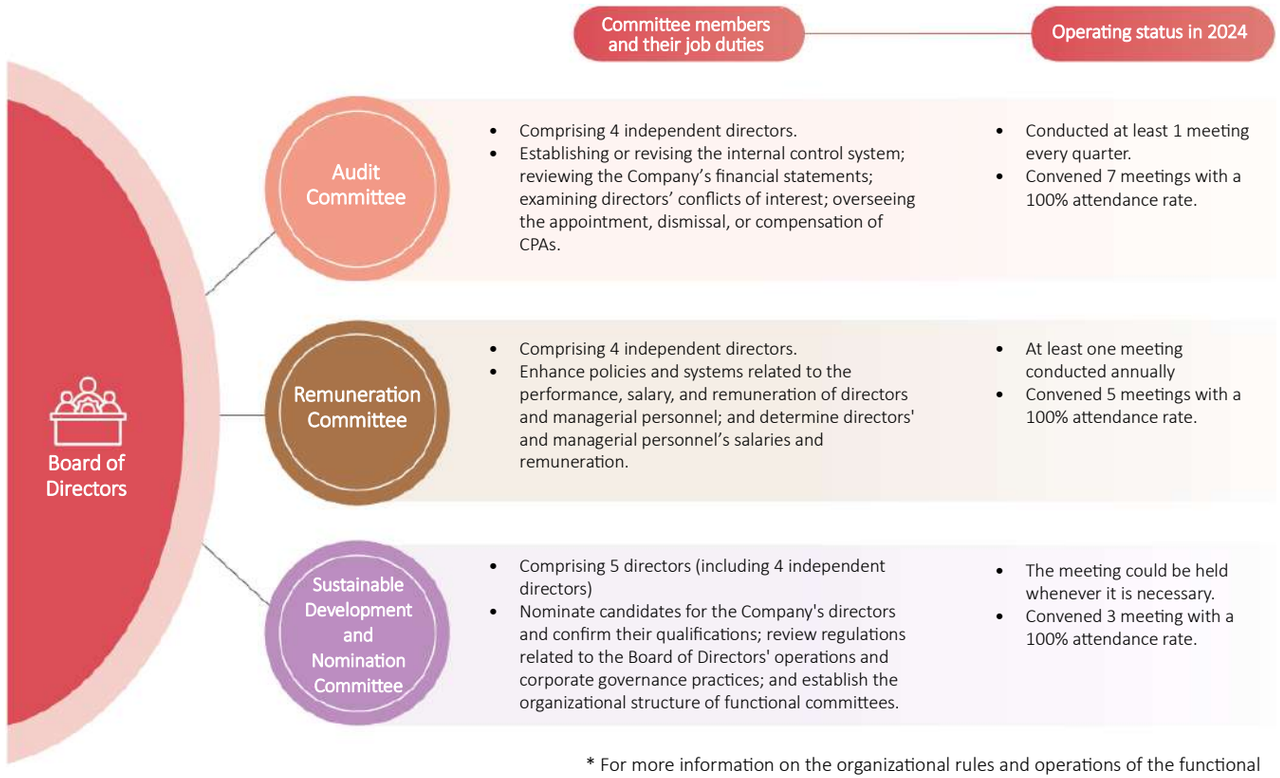
- GRI ： 2-9~12,2-15,2-17~20

A strong culture of corporate governance serves as the cornerstone of sustainable development. Acter has established a robust corporate governance framework and a transparent, integrity-driven corporate culture to safeguard the rights and interests of shareholders and stakeholders. To ensure sustainable operations, we continuously enhance our internal systems and management practices, assess risk trends, and implement comprehensive risk management strategies to mitigate both internal and external threats to the organization. These efforts have significantly strengthened the effectiveness and quality of our corporate governance. Since 2016, we have consistently ranked in the top 5% in the TWSE Corporate Governance Evaluation for ten consecutive years and have been recognized by various sustainability assessments—demonstrating Acter's unwavering commitment to sustainable development.

2.1.2 Framework and Operations of the Board of Directors

The primary responsibilities of Acter's Board of Directors are to oversee the achievement of the Company's operational goals, enhance business performance, and provide strategic guidance to the management team, serving as the highest governance unit of Acter. Comprising 7 directors, including 3 executive directors and 4 independent directors (2 of whom are female). The Board has established three functional committees the Remuneration Committee, Audit Committee, and Sustainable Development and Nomination Committee – which regularly review corporate performance, deliberate on material proposals, and examine various ESG-related issues, including compliance with regulations, environmental and social impacts, economic implications, as well as associated risks and opportunities.

To effectively implement the mechanism of independent oversight and accountability, every proposal shall be reported to and discussed by the Board of Directors. Directors who, or whose represented legal entities, are in a conflict of interest are required to recuse themselves from the proposal discussion in the best interests of stakeholders. In 2024, the Board held 8 meetings with a 100% attendance rate.



* For more information on the organizational rules and operations of the functional committees, please refer to Acter's official website (the "Investors" zone).

2.1.3 Professionalism, Independence and Diversity of the Board of Directors

Acter has established a comprehensive director nomination and selection mechanism. In alignment with the company's industry characteristics and long-term development strategy, and with reference to the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, Acter has formulated its own Corporate Governance Best Practice Principles. The nomination of directors is overseen by the Sustainable Development and Nomination Committee, which reviews candidate qualifications in accordance with relevant regulations and carefully considers board composition and diversity criteria. The Board of Directors of Acter comprises seven experts from diverse professional backgrounds, including four female directors, accounting for 57% of the board. This demonstrates Acter's concrete commitment to enhancing female participation in decision-making processes and fostering a balanced and inclusive corporate culture.

Professionalism

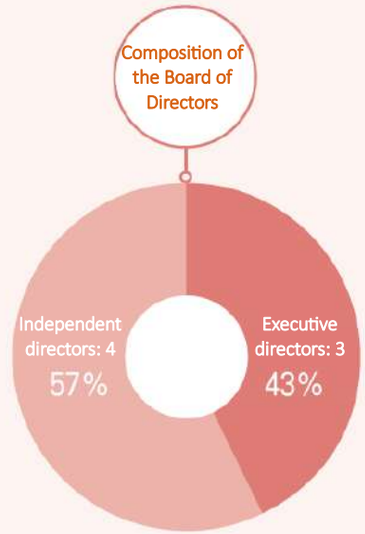
Acter adheres to high professional standards when evaluating directors' qualifications. All directors are required to actively participate in internal and external continuing education courses covering various topics, including risk management, corporate governance, corporate sustainability, information security, and more. They are responsible for overseeing the Company's management decisions, implementing corporate governance, and enhancing our business quality.

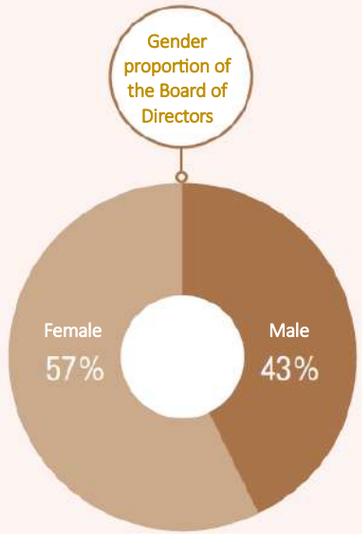
Independence

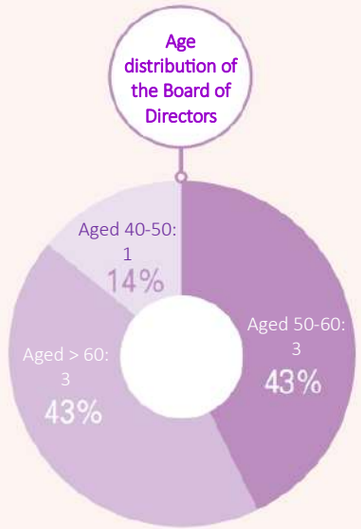
The number of directors who concurrently serve in the Company as managerial personnel should not exceed one-third of the total number of directors.
The number of independent directors should not be less than one-third of the total number of directors.
Independent directors shall serve for no more than three consecutive terms.

Diversity

The members of Acter's Board contribute diverse industry backgrounds, varying educational qualifications, professional expertise, and capabilities, enriching the overall diversity of the Board.







* For more information on the organizational rules and operations of the functional committees, please refer to Acter's official website (the "Investors" zone).

→ Members of the Board of Directors

Diversification / Director's name	Gender	Terms as an independent director	Concurrently serves in the Company as a managerial personnel	Age			Experience				Professionalism					
				Aged 40-50	Aged 51-60	Aged above 60	Business management	Finance & accounting	Industry experiences	Corporate governance	Industry knowledge	Finance & accounting	Law	Leadership and decision-making capability	Business management	Corporate governance
Jin-Li Liang	Male	-	●	-	-	●	●	●	●	●	●	●	-	●	●	●
Tai-Chen Hu	Male	-	-	-	-	●	●	-	●	●	●	-	-	●	●	●
Bi-Hui Wu	Female	-	-	-	-	●	●	-	●	●	●	-	-	●	●	●
Tzu-Pei Huang	Female	1	-	●	-	-	-	-	●	●	●	-	●	●	-	●
Zhi-Yi Ji	Male	1	-	-	●	-	●	●	●	●	●	●	-	●	●	●
Hui-Yin Qiu	Female	1	-	-	●	-	●	●	●	●	●	●	-	●	●	●
Lian-Wen Liang	Female	1	-	-	●	-	-	●	●	●	●	●	-	●	-	●

→ Performance Evaluation of the Board of Directors

Acter conducts annual performance evaluations of the Board of Directors and functional committees in accordance with the "Regulations Governing the Performance Evaluation of the Board of Directors and Functional Committees." The evaluation covers key performance indicators such as regulatory compliance, corporate governance, risk management, and sustainability objectives. This process ensures that the Board and its committees fulfill their duties effectively, enhance operational efficiency, and strengthen sustainable governance.

*Regulations Governing the Performance Evaluation of the Board of Directors and Functional Committees

Aspects of Performance Evaluation

Board of directors

- Participation in company operations.
- Enhancement of the decision quality of the Board of Directors.
- Composition and structure of the Board of Directors.
- Selection of and continuing education courses for directors .
- Internal control

Functional committees

- Participation in company operations.
- Awareness of Functional Committees' Responsibilities
- Enhancing the Decision-Making Quality of Functional Committees
- Composition and Member Selection of Functional Committees
- Internal control

Members of the Board of directors

- Understanding of the Company's goals and missions.
- Awareness of their duties as a Board member.
- Participation in company operations.
- Internal relations management and communication.
- Directors' professionalism and continuing education.
- Internal control

2024 Evaluation Results

Internal Self-Assessment

- Each director conducted assessments on various aspects, including the operation of the Board and functional committees, management of internal and external relationships, and self-performance. The results were compiled by the Board Secretariat and reported to the Board of Directors, along with proposed improvement actions.
- In January 2025, performance evaluations of the Board of Directors, functional committees, and individual directors were conducted, with the overall results rated as "Outstanding."

External Independent Evaluation

- An external professional and independent institution shall be engaged at least once every three years to conduct a performance evaluation of the Board of Directors. The evaluation process includes on-site interviews with the Chairperson, Directors, Independent Directors, Conveners of functional committees, and the Board Secretariat. Based on the recommendations provided by the evaluating association, improvement actions are deliberated and implemented accordingly. The final evaluation results are reported to the Board of Directors.
- In December 2023, Acter commissioned the Taiwan Corporate Governance Association to conduct a Board performance evaluation, which resulted in an "Outstanding" rating.

→ Director Continuing Education

In response to evolving internal and external conditions and global sustainable development trends, Acter arranges irregular training sessions for the Board of Directors each year on topics related to economic, environmental, and social (EES) issues relevant to company operations. These programs aim to enhance board members' competencies by providing diverse and up-to-date information. In addition, Acter regularly distributes industry-related updates and financial announcements to ensure that directors remain informed of matters pertinent to the Company. The director training courses conducted in 2024 are outlined in the table below:

Name	Training and Development Programs	Hours
Jin-Li Liang	Analysis of the Latest Securities and Exchange Act and Corporate Governance – Responsibilities and Obligations of the Board of Directors	3
	Innovative Growth Strategies for Enterprises in the AI Era	3
Tai-Chen Hu	Carbon Trading Mechanisms and Carbon Management Applications	3
	Shareholders' Meetings, Management Control, and Equity Strategy	3
	Holistic and Balanced Personal Financial Planning – Practical Methods for Everyone	3
	Latest Trends in International Carbon Tariffs and Sustainable Strategies for the Securities and Financial Industry	3
	Global Development and Governance of Artificial Intelligence: Observations on the U.S., Europe, and China	3
Bi-Hui Wu	ChatGPT and the Transformation of Industry Trends	3
	Economic Conditions and Market Opportunities in New Southbound Countries	3
Tzu-Pei Huang	Trends and International Standards in Digital Evidence and Digital Forensics	3
	Updates on the International Sustainability Disclosure Standards	3
	Key Insights from Financial Reports for Assessing Corporate Operations	3
Zhi-Yi Ji	Practical Seminar on Sustainable Development	3
	Shareholders' Meetings, Management Control, and Equity Strategy (duplicate – may be merged in actual reporting)	3
Hui-Yin Qiu	Trends and Case Studies on Anti-Money Laundering (AML) Measures	3
	Analysis of the Latest Securities and Exchange Act and Corporate Governance – Responsibilities and Obligations of the Board of Directors (duplicate – may be merged in actual reporting)	3
	Key Issues in IFRS 2 Share-Based Payment and IFRS 9, IFRS 15, IFRS 16	3
	AML Red Flags for CPAs and Case Studies on Tax-related Offenses	3
Lian-Wen Liang	2024 Cathay Sustainable Finance and Climate Change Summit Forum	6
	Opportunities and Challenges for Taiwan's Industrial Transformation under Geopolitical Tensions – Exclusive PMI / NMI Analysis	3
	Practical Case Studies and Legal Liabilities Related to Insider Trading	3

Management of the Board's Conflict of Interests

To ensure effective oversight by the Board of Directors and uphold principles of fairness and impartiality, Acter has established a Director Conflict of Interest Avoidance Mechanism in accordance with the Rules of Procedure for Board Meetings and the Charter of the Audit Committee. Under this mechanism, any director who has a conflict of interest in relation to matters under discussion shall recuse themselves from deliberation and voting, and shall not act as a proxy for other directors in exercising their voting rights.

- When a director, or a legal entity represented by the director, has a conflict of interest that may compromise the interests of the Company.
- When a director deems it appropriate to voluntarily recuse themselves.
- When the matter involves the director's spouse, relatives within the second degree of kinship, or a company with which the director has a controlling or subordinate relationship.

*For details on the conflict of interest avoidance mechanism, please refer to the Rules of Procedure for Board Meetings.

Senior Management Succession Plans

To enhance senior management's understanding of managers' responsibilities and roles, Acter has effectively established a talent echelon through project assignments, cross-functional rotations, and overseas assignments. We have developed training programs for managers that include strategic planning and decision-making courses, aiming to achieve our performance goals through team leadership. We also conduct annual performance evaluations, which serve as a crucial basis for management succession planning.

Compensation for Directors and Managers

Acter has established a remuneration policy for directors and managerial officers based on sound corporate governance principles. The policy ensures that compensation levels are aligned with market standards and reflect individual contributions and responsibilities. It also takes into account personal performance, the achievement of corporate goals, and risk management, thereby supporting the Company's commitment to sustainable operations.

Remuneration for Directors

Acter has established its Director Remuneration Policy in accordance with the Regulations Governing the Payment of Remuneration to Members of the Board of Directors and Functional Committees. The total remuneration for the Board is reviewed by the Remuneration Committee, taking into consideration the Company's overall operational performance, individual contributions, ESG implementation outcomes, and industry benchmarks. Individual director remuneration is determined based on the results of performance evaluations, level of participation in Company operations, attendance rate at Board meetings during the year, and other relevant criteria. Each director is assigned a performance score, and remuneration is allocated proportionally based on the total amount approved by the Board. Independent directors receive a fixed monthly compensation and do not participate in the annual remuneration allocation. However, those appointed by the Board to serve on functional committees are granted additional compensation for their committee responsibilities.

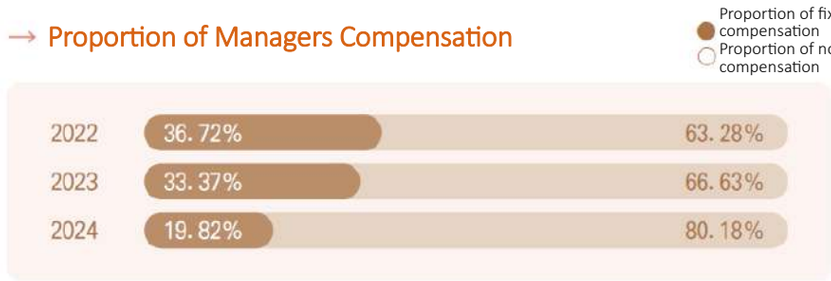
Compensation for Managers

To incentivize managerial personnel to achieve corporate performance and profitability targets, the Board of Directors and the Compensation Committee have approved and established relevant management guidelines governing managerial remuneration. Their fixed compensation is determined based on their job position, duties, performance, and capabilities, in addition to external salary benchmarks in the market. As for non-fixed compensation, it is linked to the Company's annual business performance, individual achievements, and corporate sustainability metrics, with decisions made by the Remuneration Committee and Board of Directors after deliberation. The annual total salary of the highest-paid individual in the organization is 13.65 times the median annual total salary of other employees (excluding the highest-paid individual). Moreover, the former's annual salary growth rate is 1.74 times that of the median annual salary growth rate of other employees.

Performance Measurement Aspects

Measurement Aspects	Item and proportion	Descriptions
Core value	Ability to practice and manage core values	Recognition to the company, commitment and ethical conducts are requisite; and be capable to practice business philosophy, shared vision and strategic goals to demonstrate leadership and management ability.
Quantitative index	Financial performance index, FPI	In the aspects of business, implementation, level of contribution, and value output.
	Comprehensive management index, CMI	Including innovation and integration; total quality control (TQC); talent resources management and cultivation; risk management; legal compliance; and practice of CSR.
	Sustainable practice index	Eco-friendly and value engineering proposals; proportion of environmental protection and energy-saving materials and equipment; and engagement in social welfare activities.

Proportion of Managers Compensation



* For more information on rules governing the compensation of senior management personnel (above the level of deputy general director), please refer to the "2024 Annual Report".

Linkage Between Executive Compensation and ESG Performance

To align executive performance with Acter's sustainability vision and strategic objectives, the Company has established a Long-Term Value Contribution Bonus mechanism. This mechanism incorporates sustainability-related strategic goals into the performance evaluation framework and links them with variable compensation, thereby incentivizing executives to prioritize and realize the Company's long-term vision and goals. The Long-Term Value Contribution Bonus not only considers performance outcomes but places greater emphasis on value creation, including talent development, green innovation, greenhouse gas (GHG) emissions reduction targets, and climate action initiatives. Senior executives are required to regularly report the content and progress of their long-term value contributions to the Board of Directors. The Remuneration Committee reviews and approves the assessment coefficient, which is then submitted to the Board for final approval prior to disbursement.

2.2 Business Integrity

GRI ： 2-23,2-24,2-25~27,205-3/SASB ： IF-EN-510a.3

2.2.1 Business Integrity and Code of Business Conduct

Integrity is a core value of Acter. To uphold this principle, we have established the Principles of Business Integrity, Code of Ethics, Guidelines for Business Integrity Processes and Behavior, and Code of Conduct and Ethics, which serve as standards of conduct for all levels of management, employees, and business partners. To strengthen ethical awareness among employees and foster a culture of integrity, Acter has incorporated Ethical Corporate Management and Sexual Harassment Prevention as a mandatory training program for all employees. This initiative aims to embed ethical behavior into our corporate culture and ensure responsible business conduct.

*Advancement of Integrity Management Reporting

Zero Tolerance for Corruption

Acter upholds a strict zero-tolerance policy toward corruption and mandates all departments to comply with the Principles of Business Integrity. All forms of bribery, illicit political donations, inappropriate charitable contributions or hospitality, and unfair competitive practices are strictly prohibited. A risk assessment mechanism has been established to regularly analyze and evaluate business activities within the operational scope for potential integrity-related risks. Any suspected violations can be directly reported through the dedicated whistleblower channel (integrity@acter.com). In 2024, there were no incidents at Acter involving termination or non-renewal of contracts with business partners due to corruption-related violations.

Insider Trading Prevention

Acter has implemented the "Insider Trading Prevention Policy," which is publicly disclosed on the company website. The policy prohibits insiders, including directors and employees, from trading securities using material non-public information. To raise awareness, educational materials—including regulatory guidelines and case studies—are disseminated via email to directors and managerial officers on a semi-annual basis. In 2024, the materials were distributed on March 5 and October 4. Newly appointed insiders receive the educational materials monthly for six consecutive months starting from the month of appointment.

→ Integrity Risk Management Mechanism

Management Mechanisms	Implementation Results
Conducting training and awareness programs	To reinforce ethical business practices, integrity policies were incorporated into mandatory e-learning courses. In 2024, a total of 362 employees completed the training, achieving a completion rate of 87.44%.
Establishing whistleblower mechanisms and reporting channels	The Company has established a Code of Ethics and a Code of Conduct and Ethics, along with designated reporting channels. Employees are encouraged to report any suspected violations of laws, regulations, or internal policies via the employee feedback mailbox (acter885@acter.com). Whistleblowers and individuals involved in investigations are guaranteed confidentiality and protection against unfair treatment or retaliation. In 2024, there were no reported cases of insider trading, anti-competitive behavior, market manipulation, or unethical or dishonest conduct.
Periodic review and audit of the internal control system	Employees are provided with multiple channels to report, consult on, or disclose (anonymously or by name) any actual, suspected, or potential violations of integrity management or business ethics. Reports must include specific facts, relevant information, and supporting documentation. The Company conducts investigations and takes corrective action based on the nature of each reported case. In 2024, no whistleblowing incidents were reported.

2.2.2 Legal Compliance

Acter regularly monitors policy and regulatory changes implemented by domestic and international authorities and formulates corporate governance guidelines and management procedures accordingly. Significant legal violations are handled in accordance with the Taiwan Stock Exchange Corporation Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities. The internal audit unit updates relevant internal policies in compliance with applicable laws and regulations. In the event that the internal audit function or the whistleblowing mechanism identifies any violations of professional ethics or internal regulations, such incidents are documented, investigated, and sanctioned in accordance with established procedures to uphold the Company's reputation for integrity and fairness.

2.2.3 Internal Control and Audit

Acter complies with the Regulations Governing Establishment of Internal Control Systems by Public Companies as stipulated by the Financial Supervisory Commission, taking into account the Company's overall operational activities. The internal control system has been approved by the Board of Directors. The Audit Office of Acter operates as an independent unit under the Board of Directors, staffed with a dedicated Chief Auditor and internal audit personnel. The Audit Office is responsible for assessing deficiencies in the internal control system, evaluating operational effectiveness and efficiency, and providing timely recommendations for improvement to ensure effective implementation of internal controls. The audit scope covers all internal operations of the Company as well as its subsidiaries.

An annual audit plan is formulated based on risk assessments. For identified deficiencies and irregularities in the internal control system, corrective action plans are developed and disclosed in audit reports. The Chief Auditor regularly reports audit results at Audit Committee meetings. Independent directors may raise questions or provide guidance via electronic communication. In the event of exceptional circumstances, the Chief Auditor will immediately notify the Audit Committee.

→The 2024 Audit Summary of the Acter Group

Company	Frequency		
	Site audits/written reviews	Self-assessment of the internal control system	Checked the associated operating risk index
Acter	36	1	4
Enrich Tech	1	1	4
HER SUO	0	1	4
Suzhou	1	1	4
Vietnam	2	1	4
Thailand	2	1	4
Indonesia	1	1	4
Offshore Banking Units (OBUs) – 3 entities	4	-	-
Total	47	7	28

2.3 Risk Management

• GRI ： 2-13,2-24~26,418-1

2.3.1 Risk Management System

Acter has established a rigorous risk management mechanism to ensure robust operational performance and fulfill its corporate social responsibility commitments. We proactively monitor internal and external issues as well as environmental changes, conduct operational impact assessments, and enhance our capacity to respond flexibly and effectively to associated challenges. Through risk identification, short-term dynamic assessment, and long-term trend analysis, we ensure business continuity and safeguard the interests of customers and stakeholders.

The Board of Directors is the highest authority for risk management at Acter. Based on overall business strategies and the operating environment, the Board approves the company's risk management policies and material decisions, assuming ultimate responsibility for comprehensive risk oversight. To strengthen risk governance communication, coordination, reporting, and advisory functions, Acter has established a Risk Management Task Force. Each year, the task force conducts a comprehensive analysis and assessment of operational and emerging risks to formulate response strategies and prepares an annual risk management report for the Board. The Risk Management Task Force is convened by the President and composed of the heads of each business unit. It is responsible for promoting the implementation and operation of risk management-related tasks and mechanisms, and for coordinating risk management activities across departments.

Acter's risk management policy aims to establish a comprehensive risk control mechanism. Through clearly defined organizational functions, interdepartmental communication, and collaboration, we have built an integrated and holistic risk identification, measurement, monitoring, and control framework to ensure achievement of business objectives and enhancement of shareholder value.

→Corporate Risk Management Policies

Effective prevention and controls

Reduce corporate risks to achieve corporate goals.

Full implementation

Full implementation of risk management and implement related operating procedures.

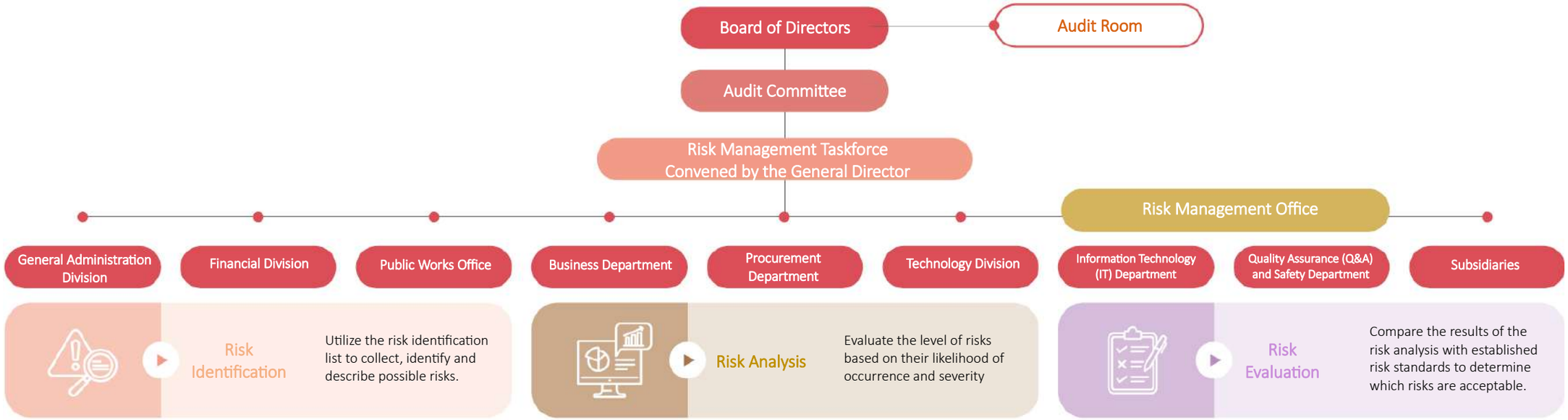
Fostering a risk management culture

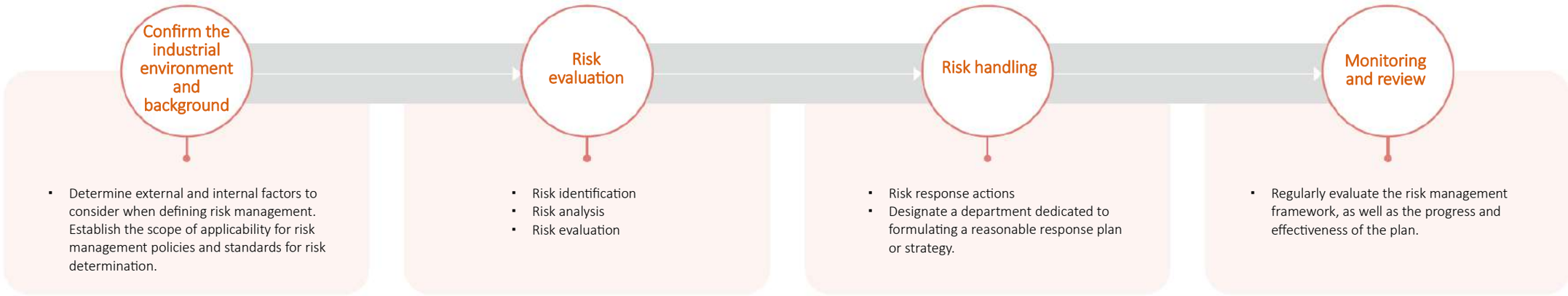
Enhance all members' risk awareness and perception abilities.

Good communication

Complete and transparent risk communication, including communication between/among shareholders, employees and stakeholders.

→Risk Management Organizational Framework and Authorities





→Three Lines of Defense in Risk Management

Acter has established a comprehensive enterprise risk management and internal control system, defining the roles, functions, and responsibilities of the Three Lines of Defense to ensure the effective implementation and operation of risk management objectives within the organizational structure. The framework is described as follows:

First Line of Defense

Implementer: Risk Management Taskforce

- Convened by the General Manager, with the highest-level department heads from all units serving as members.
- It is responsible for reviewing risk management policies, procedures, and frameworks, and regularly evaluating their applicability and implementation effectiveness.
- It approves the risk appetite and guides resource allocation.
- It ensures that the risk management mechanism effectively addresses the risks faced by the company and is integrated into daily operational processes.
- It approves the prioritization and classification of risk controls.
- It reviews the implementation status of risk management, provides necessary improvement recommendations, and reports to the Audit Committee and the Board of Directors on a regular basis (at least once a year).
- It executes the Board's risk management decisions.

Second Line of Defense

Implementer: Audit Committee

- Assist the Board of Directors in overseeing the risk management system.
- Supervise the implementation of risk management practices, provide necessary improvement recommendations, and ensure the effective operation of the overall risk management framework.

Third Line of Defense

Implementer: Board of Directors

- Approve the risk management policies, procedures, and framework.
- Ensure alignment between the business strategy and risk management policies.
- Ensure the establishment of an appropriate risk management mechanism and the cultivation of a risk-aware culture.
- Oversee and ensure the effective operation of the overall risk management system.
- Allocate and assign sufficient and appropriate resources to support the effective implementation of risk management.

2.3.2 Risk Management and Response Strategies

Acter identifies risks and formulates corresponding mitigation measures across four major domains: operations, finance, strategy, and disaster prevention. The Company integrates material risks related to Environmental, Social, and Governance (ESG) issues associated with its business operations. Through a comprehensive risk management process, risks are systematically identified, assessed, and addressed, with each department regularly reviewing potential risks within its operational scope. For existing risks rated as high or moderately high, immediate improvement plans must be proposed, followed by tracking and enhancement after implementing mitigation actions. In addition, Acter references the Global Risk Report published annually by the World Economic Forum (WEF) to identify emerging risks, monitor global environmental changes, proactively manage the potential negative impacts of such risks, and seek opportunities arising from future trends.

→Risk Management and Response Strategies

Scope	Main Risks	Risk Level	Occurrence Rate	Level of Influence	Descriptions	Contingency measures/ Contingency measures
Business	Geopolitical conflicts	Mid to low	Mid to low	Mid to low	Geopolitical tensions have driven up the prices of crude oil, energy, and raw materials, leading to an increase in construction cost indices and contributing to heightened uncertainty in future operations and investment activities.	Implement a raw material supply chain tracking mechanism for precise control over sourcing; stay updated on regulatory changes and manage adaptations for legal compliance; closely monitor developments in cross-strait relations; and formulate response strategies to mitigate business impacts.
	High inflation	Mid to low	Mid to low	Mid to low	The global economic outlook has been affected by high inflation, resulting in increased costs for labor, materials, and equipment. This has led to challenges in engineering procurement and outsourcing, impacting not only contract fulfillment progress and profitability but also the overall operational costs of the Company.	Unify the procurement of key raw materials to achieve cost reduction at scale. Sign long-term collaboration agreements with suppliers to further reduce costs and enhance project progress. Actively invest in innovative R&D to improve the engineering IT management system, enhance integration capabilities, and ensure efficient project progress and cost management.
	Climate change risk	Mid to low	Mid to low	Mid to low	For more information, please refer to the 4.1 “Climate Change Management” chapter.	For more information, please refer to the 4.1 “Climate Change Management” chapter.
Financial	Market risk	Mid to low	Mid to low	Mid to low	The change in economic situations, policies, or regulations, as well as fluctuations in raw material prices, can impact the Company’s profitability.	Implement management procedures to prevent the Company's profitability from being affected by market changes.
	Exchange rate (ER) risk	Mid to low	Mid to low	Mid to low	The changes in the market or political/economic situation have led to risks of interest rate or exchange rate fluctuations, or the inability to timely convert assets has resulted in potential loss risks.	The implementation is conducted in accordance with risk and crisis management operational guidelines and relevant management regulations; and observe market and industrial/political situations to adopt appropriate financial policies, enabling the company to maintain smooth capital liquidity.
Strategy	Legal compliance risk	Mid to low	Mid to low	Mid to low	Violations resulting from non-compliance with relevant regulations, as well as potential losses due to contracts being legally invalid, clauses being omitted, or inadequate regulations.	Comply with regulations and orders from competent authorities and standards. Establish contract review procedures as the first line of defense.
	Environment, Safety and Health (ESH) risk	High	Mid to High	High	When a major occupational disaster occurs at a site and affects the project progress and the Company's reputation. The on-site workers' insufficient awareness of high-risk operations can contribute to this kind of hazard.	Enhance audit quality and implement safety management; regularly convene deficiency review meetings to supervise the progress of improvements; and prioritize key ESH mechanisms and thematic education and training.
	Quality control risk	High	Mid to High	High	The failure to implement relevant operations according to standard procedures has resulted in the occurrence of the problem. This can not only affect the project implementation costs and progress but also result in the Company's loss of reputation.	Enhance standards for daily operations, emphasize key control measures, organize education and training sessions to enhance employees' awareness, review project quality on a weekly basis, and conduct daily checks to identify and address issues promptly.
	Information security risk	Mid to low	Mid to low	Mid to low	The confidentiality and completeness of corporate information	Comply with IT security management conducts. For more information, please refer to “2.3.3. Information Security Management”.
Disaster Prevention	The global transition toward green energy and national energy conservation and carbon reduction policies have led to increased operational and investment costs for businesses.	Mid to low	Mid to low	Mid	In response to global efforts to reduce carbon emissions, governments across countries have proactively introduced various regulations aimed at mandating or strengthening corporate actions on energy conservation and carbon reduction.	Participated in the government’s voluntary greenhouse gas (GHG) reduction programs, implemented GHG emission reduction initiatives, and adopted low-carbon technologies.
Emerging risk	Loss of biodiversity	Mid to low	Mid	Mid to low	Meanwhile, the expanding scale of corporate operations has increasingly contributed to ecosystem degradation, placing numerous species at risk of extinction.	Formulated a biodiversity policy to avoid conducting business activities within ecologically protected areas.

→Deepening the Risk Awareness

To foster risk awareness and systematically enhance risk perception, Acter provides comprehensive risk management training to new employees upon onboarding, tailored to various functions and operational stages. In addition to online learning modules, a variety of Environmental, Health, and Safety (EHS) activities are held periodically to deepen employees' understanding and commitment to EHS values. Routine site inspections are conducted by supervisors at all levels to emphasize the importance of safety. A reward mechanism is in place to recognize outstanding project teams and individuals. Furthermore, risk management performance is integrated into employee performance evaluations and incentive programs. This approach reinforces personal accountability and promotes effective EHS management, while embedding a "Safety First" culture throughout daily operations and safeguarding a healthy and secure workplace. In 2024, Acter conducted 7,240 hours of management courses and training, achieving a 100% coverage rate.

→Emergency Risk Contingency and Response

Acter has established an emergency risk incident control mechanism that defines warning and action standards for various types of key risks. When an emergency risk incident occurs, the responsible unit evaluates its severity based on these standards to activate the mechanism. The competent authority not only plans and implements countermeasures but also tracks the control, disposal, and relief status weekly to minimize associated influences and impacts. Depending on the severity of the incident, senior management also participates in managing the emergency risk incident. To mitigate operational risks measures, we have focused on specific major threats such as fire, natural disasters, and environmental impacts outlined in the "Emergency Response Plan" established for our business premises. Through scenario drills for these incidents, our staff gain familiarity with response measures, enabling them to minimize impacts during emergencies. In October 2023, we conducted safety lectures for employees and successfully completed our annual firefighting and evacuation drill.

→Emergency Risk Response Procedure

→Continuous Business Management

Acter adopts a group-wide perspective in identifying and assessing potential operational and emerging risks to develop business continuity management (BCM) strategies. These strategies are aimed at enhancing the organization's emergency response capabilities during operational disruptions, strengthening organizational resilience, ensuring the uninterrupted operation of core and critical business functions, and safeguarding customer interests. Business recovery plans are formulated based on various risk scenarios. In the event of natural disasters or other emergencies, Acter classifies incident severity levels and reporting hierarchies to initiate appropriate emergency response procedures and recovery operations. These measures are designed to ensure the prompt restoration of services and to minimize potential losses. Regular assessments and review meetings are held to evaluate the effectiveness and execution of the business continuity plans, ensuring their ongoing adequacy and proper implementation.

2.3.3 Information Security Management

To ensure sustainable business operations and safeguard customer interests, Acter actively promotes information security management by formulating a comprehensive Information Security Policy. This policy aims to maintain the stability of business operations and information services while minimizing risks associated with information security incidents. We comply with applicable regulations and conduct regular cybersecurity drills and employee training programs to enhance information security awareness across the organization. These efforts are intended to protect customer data and ensure the continuity of our business operations.

→Four Key Objectives of the Information Security Policy

Ensure the protection of information security

- Joined TWCERT/CC to strengthen cybersecurity collaboration and obtain real-time threat intelligence
- Implemented Managed Detection and Response (MDR) services for threat detection and incident response

Foster employee awareness of cybersecurity

- Conducted cybersecurity awareness and training programs for personnel
- Performed social engineering simulation exercises
  - Regular dissemination of cybersecurity information
  - Conducted phishing email simulations

- Deployment of cloud-based offsite backup
- Implementation of intelligent monitoring Uninterruptible Power Supply (UPS)
- Adoption of highly integrated hyper-converged infrastructure (HCI)
- Utilization of efficient solutions for multi-site data backup
- Adoption of cloud-based Identity and Access Management (IAM) services
- Regular vulnerability scanning with remediation and patch management

- All information security measures related to engineering project planning, design, procurement, and construction comply with government regulations, internal corporate policies, and customer contract requirements.

Establish a robust information security management system (ISMS)

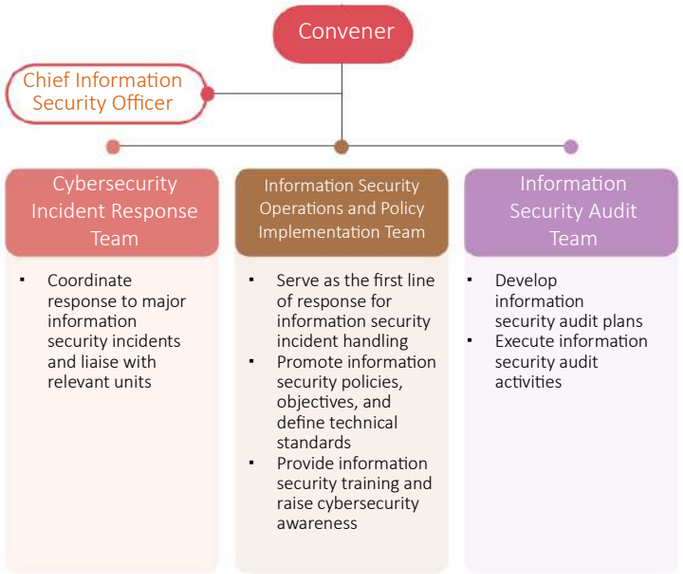
Comply with applicable laws, regulations, and contractual obligations

→Information Security Governance and Organization

Acter follows the "Guidelines for Information Security Management for TWSE/TPEx Listed Companies" and the ISO 27001 standard to establish its Information Security Management Policy. The scope of our information security operations encompasses IT hardware, application software/systems, network equipment and operations, information transmission, information asset protection, and information security awareness and training. By adopting the PDCA (Plan-Do-Check-Act) management cycle, we aim to achieve the core objectives of information confidentiality, integrity, and availability (CIA).

We have established an Information Security Taskforce led by the General Director as the convener. This taskforce is responsible for approving the scope and policies of the Information Security Management System (ISMS) and making top-level decisions, with periodic reports presented to the Board of Directors on the effectiveness of information security management and strategic direction. In addition, we have formed a Cybersecurity Incident Response Team (CSIRT), an Information Security Operations and Policy Implementation Team, and Information Security Audit Team. These groups focus on enhancing procedural controls, regulatory compliance, and personnel training, thereby strengthening the security and protection capabilities of data, information systems, devices, and network communications. These efforts aim to safeguard the information assets of employees, customers, suppliers, and operations, supporting the long-term sustainability of the enterprise.

→Information Security Architecture



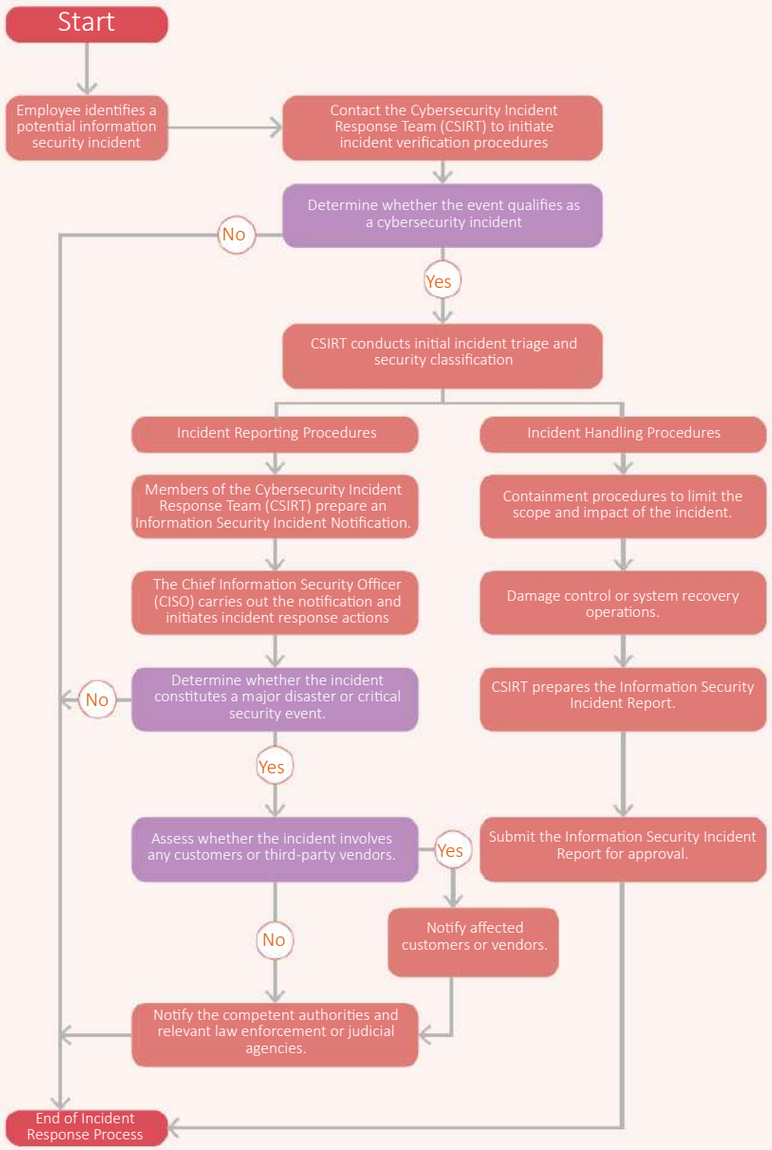
2.3.3.1 Information Security Risk Identification and Management

Acter conducts regular information security risk assessments, including vulnerability scans and penetration testing, to identify potential risks and information security vulnerabilities through comprehensive evaluations. Based on the risk assessment results, we formulate and implement specific response strategies and mitigation measures to ensure the integrity of our information security defense framework. In addition, to strengthen our security posture, we adopt a multi-layered defense mechanism to enhance the company's overall cyber resilience. These efforts aim to ensure uninterrupted business operations, safeguard against external threats, and reinforce trust among customers and shareholders.

→Information Security Risk Assessment

Description	Existing Control Measures	
Fraud syndicates deceive employees into conducting financial transactions by sending spoofed emails.	▪ Regularly conducted social engineering drills and cybersecurity awareness campaigns. In 2024, a total of 382 employees completed cybersecurity training, achieving a coverage rate of 93%. ▪ Conducted periodic training programs to enhance employees' resilience against spoofed emails. In 2024, the IT department completed 11 relevant training sessions, totaling 81.5 hours. ▪ Implemented spam email filtering to effectively block malicious messages.	
Competitors or corporate spies launch cyberattacks to infiltrate company systems and exfiltrate confidential information.	▪ Deployed Managed Detection and Response (MDR) solutions on critical personnel workstations. ▪ Implemented external and internal firewalls to filter and block cyberattacks. ▪ Conducted regular vulnerability scanning and patching to mitigate potential exploits.	▪ Performed regular social engineering drills and security awareness campaigns. ▪ Conducted regular cybersecurity training programs. ▪ Implemented spam filtering systems to effectively intercept malicious emails.
Criminal organizations disseminate malicious links through various messaging platforms to extort ransom from victims.	▪ Conduct regular social engineering drills and periodic cybersecurity awareness campaigns. ▪ Implement recurring security training programs to strengthen employees' resistance to phishing and spoofed emails. ▪ Deploy SPAM email filtering to effectively block malicious emails.	▪ Install Managed Detection and Response (MDR) solutions on endpoints used by key personnel. ▪ Protect critical systems with internal network firewalls to filter out attacks. ▪ Establish a comprehensive backup mechanism in compliance with the 3-2-1 backup rule, including regular restoration drills.
Hackers initiate Distributed Denial-of-Service (DDoS) attacks, overwhelming the company's network and disrupting operations.	▪ Deploy next-generation firewalls (NGFWs) to block network-based attacks. ▪ Subscribe to the HiNet Security Fleet Series for DDoS protection and traffic scrubbing during network disruption events.	
Insiders may use unauthorized software or store confidential data on removable storage devices, resulting in data leakage.	▪ Account credentials and access permissions are strictly managed. ▪ Usage of USB flash drives is subject to control and restrictions. ▪ Only authorized devices are allowed to connect to the internal network.	▪ Employees are restricted from installing software without proper authorization. ▪ Regular cybersecurity training is conducted to enhance employee awareness.
Natural disasters or human-induced incidents may damage IT infrastructure, leading to service disruptions or data loss.	▪ A comprehensive data backup mechanism is in place, compliant with the 3-2-1 backup rule. ▪ Periodic data restoration drills are performed to ensure recovery readiness. ▪ IT personnel routinely inspect hardware status and respond promptly to anomalies.	▪ Hardware and system maintenance contracts are in place to ensure regular servicing and immediate repair in case of failure. ▪ Critical IT equipment is stored in secured server rooms with access control and surveillance systems.

→ Information Security Incident Reporting Procedure



2.3.3.2 Information Security Management Performance

In response to the ever-evolving landscape of cybersecurity threats and attack techniques, we continue to strengthen employee awareness of information security. Tailored training programs are provided for both general staff and information security professionals. In 2024, the total training hours reached 582.5 hours. General staff are required to complete mandatory courses on information security fundamentals and social engineering awareness. For cybersecurity professionals, specialized training includes courses such as the ISO/IEC 27001:2022 Lead Auditor Transition Training, cybersecurity training offered by the TWCERT Alliance, and participation in 11 sessions covering topics such as AI implementation in government agencies under a Zero Trust Architecture and cybersecurity protection strategies.

→ Overview of Cybersecurity Awareness and Training Programs

Title	Target	Number of Participants	Training Duration	Hours
Information Security & Social Engineering Awareness Training	All Employees	382	1	382
Understanding Information Security & Fundamental Security Best Practices	IT Staff	6	3	18
Common Cyber Fraud Techniques & Prevention Strategies		1	0.5	0.5
Social Engineering Attacks		5	2.5	12.5
Information Security & Social Engineering Awareness Training		1	1	1
Information Security Workshop – Security Policies & SME-Level Preventive Measures		1	3	3
Chunghwa Telecom Enterprise Security Seminar		1	3	3
CYBERSEC Taiwan		3	40	120
ACSI (AnQi Infocomm) 2024 Corporate Security Lecture Series: “Building a Security-First Mindset”		3	4.5	13.5
ISO/IEC 27001:2022 Lead Auditor Transition Training		1	16	16
TWCERT Alliance Cybersecurity Education & Training		2	5	10
Seminar on Implementing AI Applications and Security Defense Strategies under a Zero-Trust Architecture for Government Agencies		1	3	3

→ Information Security Implementation Outcomes

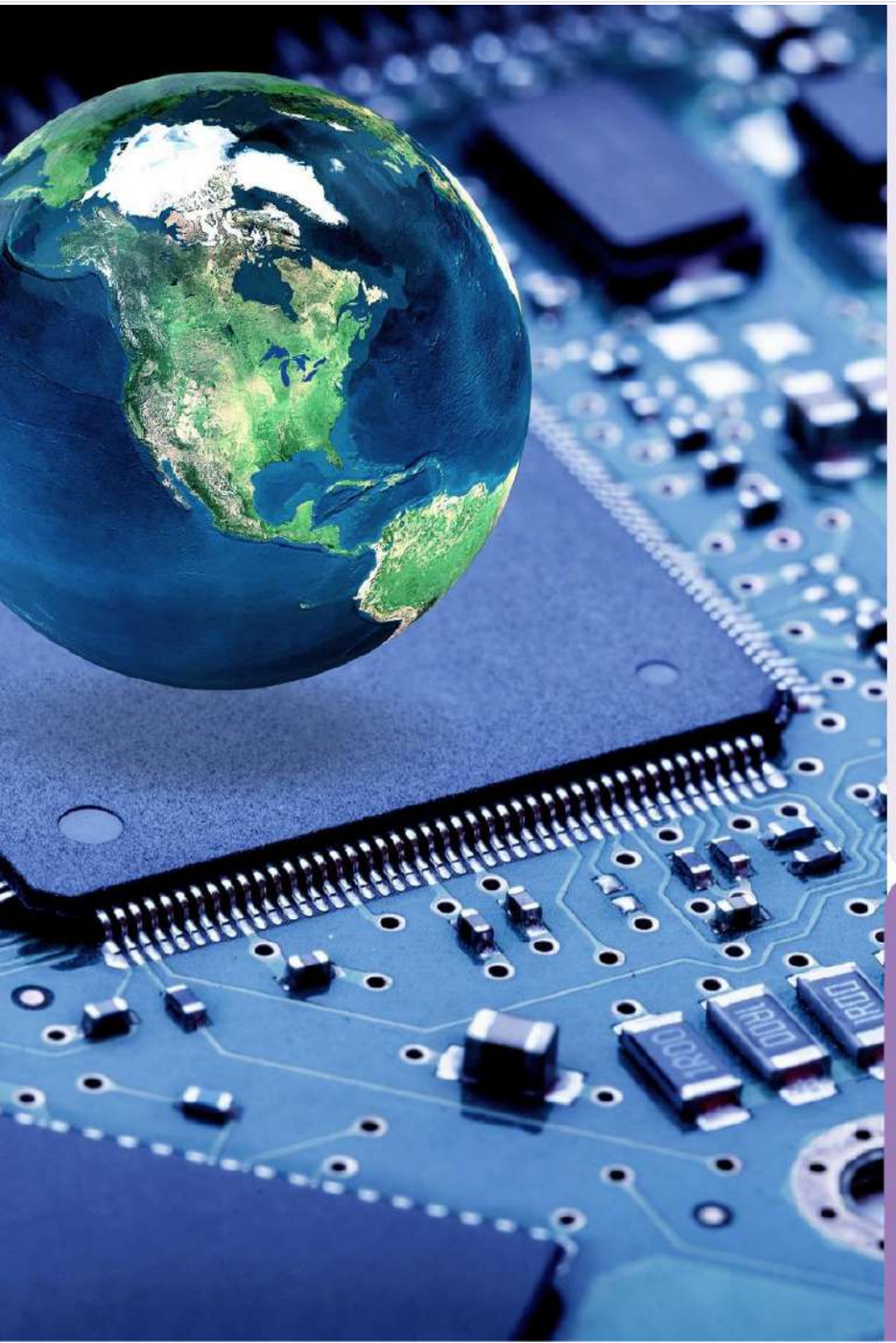
Incidents	2022	2023	2024
Number of Major Information Security Incidents	0	0	0
Number of Privacy Breach Incidents Involving Customer Data	0	0	0
Number of Customers Affected by Information Disclosure	0	0	0
Fines/Penalties Paid Due to Information Security Incidents	0	0	0

→ Business Continuity Management and Disaster Recovery Drill

To ensure the continuity of operations and critical business functions, and to mitigate the risk of service disruption caused by major disaster events affecting key information systems, an annual business continuity and disaster recovery (BC/DR) exercise is conducted. This drill verifies the organization's disaster response capabilities and recovery procedures, enabling a swift return to operational status. The goal is to maintain the availability of mission-critical application systems and ensure uninterrupted business operations.

2.3.3.3 Data Center Energy Conservation Measures

To implement energy conservation and carbon reduction practices, Sunon has integrated environmental sustainability into its business operations. Measures such as decommissioning legacy servers and adopting energy-efficient infrastructure have been taken to reduce the organization’s carbon footprint. In 2024, the company deployed 11 high-efficiency servers and replaced 12 low-performance servers, resulting in a fourfold increase in system performance. Continuous performance monitoring and dynamic strategy adjustments will be pursued as part of our commitment to achieving net-zero emissions.



Sustainable Innovation

93.8 points
Customer satisfaction level

7.19 %
Increase in Green Procurement Ratio

78,441 MTCO2e
Emission Reduction Benefits Achieved in 17 Green Projects

Technological innovation serves as the key driver of Acter's business growth and is a fundamental pillar in advancing sustainable development. Acter is committed to developing low-carbon, innovative construction methods tailored to client needs, actively investing in technology R&D as well as digital transformation. By fostering innovative thinking with cross-departmental collaboration, we accelerate internal operational efficiency. At the same time, we prioritize resource efficiency throughout the R&D process to minimize environmental impacts. Together with our clients and suppliers, we proactively engage in green management practices to foster a more environmentally friendly ecosystem.

3.1 Innovation and R&D

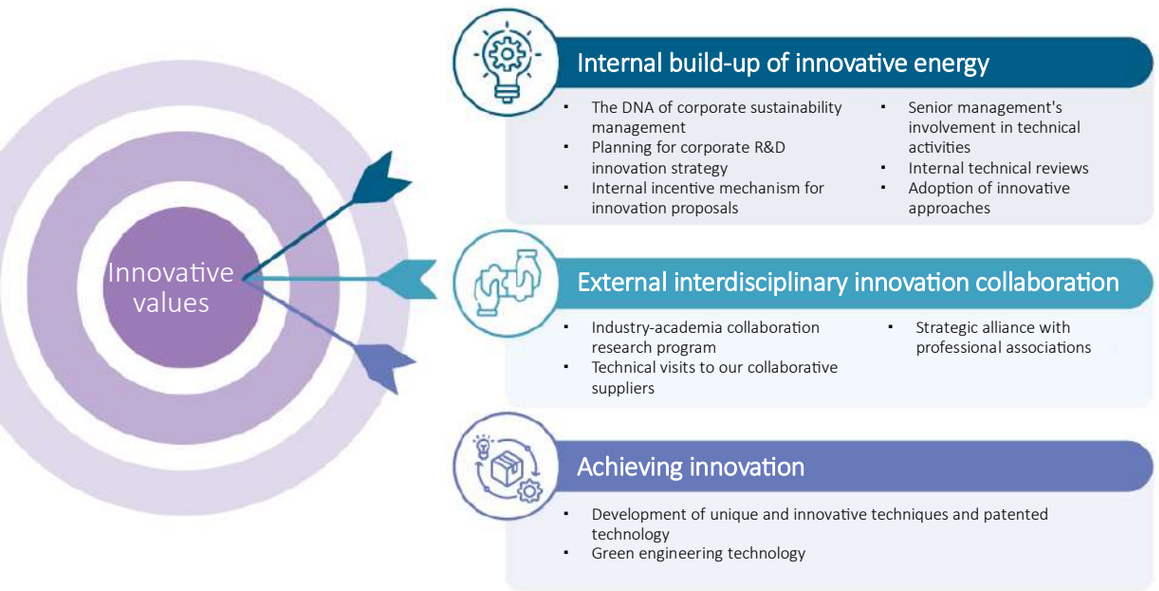
Specific Themes of Acter / SASB: IF- EN- 160 a.2, IF- EN- 410a.2

3.1.1 Innovation Management Framework

Innovation is one of Acter's core values. Through continuous R&D efforts, we differentiate ourselves and build competitive advantages by implementing smart engineering solutions and adopting innovative business mode. By integrating circular economy principles, we aim to minimize environmental impacts across the construction process. We strive to balance industrial development with environmental protection, fostering positive and lasting impacts on both human life and the natural ecosystem.

To maintain our competitive edge in innovation, Acter has launched the "Proposal Incentive Program" to encourage employees to proactively submit proposals for improvement and innovation. The program offers incentives for proposals that improve operational processes, quality control, and customer service, thereby driving innovation and enhancing R&D competitiveness. In addition, we work with clients and suppliers to establish a green supply chain, and partner with academic institutions to nurture future talent, demonstrating our steadfast commitment to innovation. In 2024, Acter invested a total of NTD361,457,000 in R&D, accounting for 1.19% of its total annual revenue.

→Innovation Management Framework



→Acter's R&D Expenditure Over the Last 5 years

Unit: NTD1,000.

Content	2020	2021	2022	2023	2024
R&D Expenditure	181,177	207,367	334,495	370,516	361,457
Proportion to Revenue	1.30%	1.03%	1.18%	1.47%	1.19%

Note: To ensure consistency with the annual report, the R&D expenditure mainly comprises expenses derived from the Group's development plan for special/innovative engineering methods, patent acquisitions, and academic research and development plans. Other engineering project improvements and participation in industry associations/organizations are disclosed in the chapters of the sustainability report.

3.1.2 Leading Technology

Acter has established a leading position through its "multi-industrial, multi-disciplinary, and multi-regional" development strategy, while fully implementing green engineering management practices. By strengthening talent development and technical capabilities, Acter assists clients in accelerating the adoption of green engineering solutions, and extends environmental responsibility across the entire supply chain. The Company is dedicated to exceeding stakeholder expectations, balancing economic growth, social advancement, and environmental sustainability, and contributing to the long-term development of the industry.

→Acter's Interdisciplinary Special/ Innovative Engineering Methods or Techniques

Category	Special or innovative engineering methods and techniques.
Ice-storage energy-saving engineering	• Use a raft-based ice-storage system to transfer peak loads. • Store the cooling water in the fire cistern to reduce space occupancy and contractual capacity.
Supertall building	• Adopt the ultra-cold air system to reduce the area covered by pipelines. • A 42-floor building for multiple uses.

Category	Special or innovative engineering methods and techniques.
Special engineering	• Integrated technology for hospitals with SARS negative pressure isolation equipment. • The Administration's bio-chemical laboratories. • Integrated engineering technology for the input of the entire tobacco factory. • Integrated electromechanical engineering technology for weaving and dyeing factory.
Green energy engineering	• Integrated engineering method for the supply of solar energy.
Biotechnological engineering	• Integrated technology for the first H1N1 vaccine plant. • Integrated engineering technology for the cleanrooms of cGMP factory (Note 1). • Integrated engineering methods for professional biopharmaceutical (cordyceps sinensis) manufacturing plant • Integrated energy-saving electromechanical technology for biochemical equipment factories. • Integrated engineering technology for GTP cleanroom (Note 2). • Transnational output of integrated electromechanical technology for food/cGMP factories. • Integrated energy-saving electromechanical technology for poultry holding and processing factories. • Integrated technology that allows manufacturing sites to freely switch to a positive or negative pressure-environment depending on the product feature. • Integrated engineering technology for high toxic OEB5 injection plant (Note 3).
Cleanroom turn-key engineering	• Innovative engineering method for the first PDP mass production factory (Note 4). • Innovative engineering method for Japanese polarizer manufacturers. • Innovative engineering method for TFT manufacturers (Note 5). • Special engineering methods for the 6" silicon wafer fab turn-key service under the cooperation with SONY (Japan). • Innovative engineering methods for Taiwan's second largest assembly house. • Innovative engineering methods for the whole-plant electromechanical integration of module factory. • Innovative engineering method for FPCB factories (Note 6). • Innovation method for the integrated export of component factories in Japan. • Innovative engineering method for electromechanical integration of PEC manufacturers. • Innovative engineering method for the microenvironment of semiconductor device washing factory.

Note 1: cGMP refers to current Good Manufacturing Practice, which are pharmaceutical production regulations promulgated by the Ministry of Health and Welfare in response to global trends in pharmaceutical manufacturing.
Note 2: GTP refers to Good Tissue Practice, which specifies the requirements for high-class clean laboratories in the production of various pharmaceutical preparations for clinical trials.
Note 3: OEB refers to Occupational Exposure Band. OEB5 (with an exposure limit of < 1 μg/m3) provides a high level of operator safety.
Note 4: DP refers to Plasma Display Panel.
Note 5: TFT refers to Thin-Film Transistor.
Note 6: PCB refers to Printed Circuit Board.

→Intellectual Property Patents of 2024

Patent Type	Patent Name
Utility Model Patent	• A type of Ultrapure Water Supply Machine NEW • A Special Gas Cabinet Designed for Easy Maintenance NEW • A Special Gas Cabinet with Protective Function NEW • A Constant Pressure Ultrapure Water Supply Device NEW • A Cleanroom Air Purification System NEW • A Control Method for Activated Carbon Exhaust Gas Treatment Device NEW • A Cleanroom Ceiling and Installation Method NEW • Fully Automatic Wet Process Equipment with Synchronous Operation of Four Baskets per Batch • Anti-bubble high-stability refractometer • A Novel Fully Automated Filling Line for Electronic-Grade Chemicals • ITO oxalic acid powder dust removal device • Development of a Fully Automatic 4L Container Cleaning System • A Positioning Structure for a Compliant Wafer Arm with Fixed Angle Selection • A Photoresist Mixing, Filtering, and Supply Equipment • An Automatic Chemical Filling Equipment • A 200L Barrel Automated conveyor Line System • A Novel TMAH Developer Regeneration and Concentration Management System • A Novel Butterfly-Type Cleaning Tank Cover • An Alternative High-Pressure Ultrapure Water Spray Cleaning System • An Adjustable Bubble Detection Device • A Novel Front-and-Rear Mechanism • A Novel Inline Chemical Concentration Measurement Device • A 200L Automatic Palletizing and Transport Equipment • A Novel Array Developer Dilution and Concentration Control System • A Flow Field Testing Device for Process Tanks • A Foolproof Automated Carrier Loading/Unloading Module • A Novel Acid Barrel Connector Device for Chemical Recovery System • A Novel Fully Automatic Cleaning Equipment for Electronic-Grade Chemical Barrel Accessories • A Control Device and Control Equipment • A Flow Control Switch • Detection system and detection device • Gas Cabinet

Patent Type	Patent Name
New Technology Development	• R&D in an up-down swinging mechanism that controls rotation • R&D in an anti-bubble high-stability refractometer • R&D in a type of valve box for the slurry supply system • R&D in a rapid connection device for the slurry supply system • R&D in full-automatic 4L chemical barrel cleaning equipment • R&D in a novel manually adjusted ball-valve locking device

3.1.3 Outlook for Research and Development

Acter upholds a philosophy of innovation and environmental stewardship, taking the lead in green technologies and implementing a robust environmental management system. The company has defined four key development pillars: technology patent development, advancement of energy-saving technologies, research in the biotechnology sector, and industry-academia collaboration with a focus on talent cultivation. Aligned with its future operational strategies, Acter actively adopts emerging technologies and strengthens its green engineering management capabilities. By benchmarking best practices from relevant industries, the company evaluates and integrates approaches that best align with its operations, thereby enhancing competitiveness and reinforcing its role as a trusted long-term partner to clients.

Through strategic alliances with academic institutions and cross-sector collaborations, Acter integrates internal and external resources to attract top talent and nurture emerging professionals. Concurrently, it continues to enhance internal training and development frameworks. The company also maintains active engagement with industry associations and suppliers to drive continuous technological innovation, promote sustainable development, and unlock new market opportunities.

3.2 Green Engineering Management

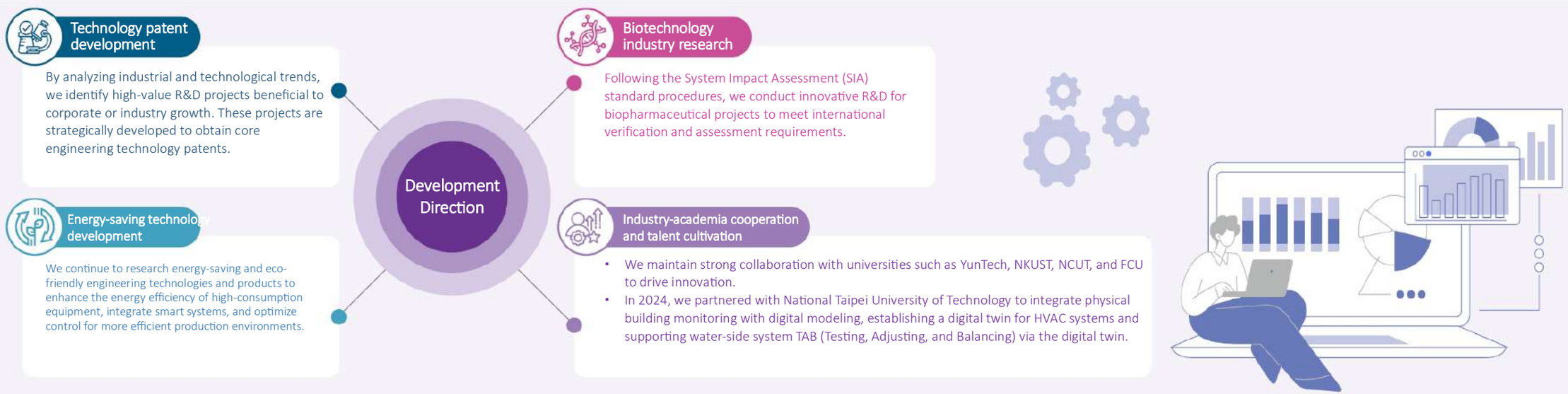
• GRI：302-5 • SASB：IF-EN-160a.2, IF-EN-410a.2

3.2.1 Green Engineering Management and Circular Economy Model

In response to the growing global awareness of sustainable development, we have integrated the United Nations Sustainable Development Goals (SDGs) into our green engineering management framework. By fostering new thinking and opportunities within our core operations, we adopt advanced environmentally friendly and energy-efficient technologies throughout project execution. We have established green engineering project management processes to deliver high-value, low-energy-consumption, and low-pollution facility systems for our clients, thereby reducing the ecological impact of business operations.

Acter is committed to enhancing energy efficiency and reducing environmental impact by offering a comprehensive suite of green technology services that align with environmental protection standards. These solutions help clients lower operational costs, optimize energy and resource utilization, and reduce greenhouse gas emissions. In collaboration with our clients, we promote the planning, design, and construction of green buildings—delivering optimal solutions for property owners and contributing to the industry's transition toward net-zero emissions and a more sustainable future.

Adhering to a life cycle management approach, Acter integrates sustainability considerations throughout every stage of a project—from design, material selection, and transportation to construction, usage, and demolition. Through our internal procurement system and surplus material control mechanisms, we ensure efficient resource reuse and incorporate circular economy principles into our engineering and construction processes. This approach effectively reduces waste generation and supports a green, circular, and sustainable business model.



→Green Engineering Project Management Procedures

1 Communication with customers regarding their demands:
- Engage in thorough communication with customers to optimize business scale and resource utilization, while avoiding over-design.
- Provide professional "green value engineering solutions" tailored to customers' specific demands and budget. These solutions are presented to customers for evaluation and selection, creating new opportunities for the green economy.

2 Overall planning and design
- Plan the overall integration of energy-saving equipment, eco-friendly materials, and low-pollution design, while conducting performance analysis.
- Utilize Building Information Modeling (BIM) for precise calculations, increasing construction accuracy, reducing the risk of pipeline conflicts, and minimizing material waste.
- Effectively employ Virtual Reality (VR) technology to facilitate discussions with customers regarding site pipelines and space configuration. This allows for thorough communication and minimizes time and manpower waste.

3 Green procurement
- Establish a standard system and procedures to effectively control resource inventory, adjust demand accordingly, and improve procurement performance.
- Strengthen green supply chain management by reviewing the specifications of green products and equipment, and systematizing all resources.

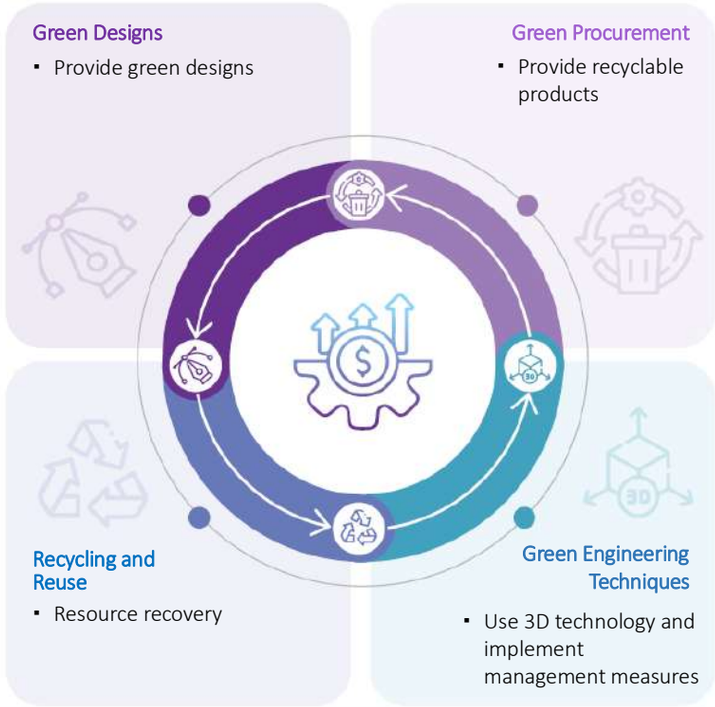
4 Green engineering techniques
- Implement PLM (Product Lifecycle Management) project standardization management for efficient and instant communication.
- Integrate prefabricated components, modularized piping and wiring, automated monitoring equipment, and various other green engineering techniques to effectively enhance resource utilization efficiency and reduce costs.

5 Environmental recovery / resource recycling
- Materials used on the project site should be shipped in batches to avoid excessive raw materials. Any materials that have been excessively ordered shall be repurchased by the suppliers or the information regarding the excess shall be entered into the procurement system for use by other units. These measures can effectively reduce and control leftover materials.
- Provide customers with a proper maintenance and repair strategy to decrease equipment wear and tear rates and equipment replacement rates.

→Acter's Approach for Mitigating Environmental Risks of All Phases

Phase	Environmental risks	Mitigation approach
Design	Different electrical, pipeline, instrument control and equipment design methods can result in different environmental impacts.	• Modular/ standardized design • Intellectualization of turnkey projects
Materials	Exploitation of natural resources, energy consumption and production of materials.	• Green procurement • Adopt low-pollution, high-efficiency, multi-functional equipment and materials
Transportation	GHG emissions during the transportation process.	• Localized procurement • Reduce transportation costs • Combine shipments for delivery
Construction	The generation and treatment of greenhouse gas emissions, air pollution, waste, water, noise, and other pollutants.	• Enhance the wastewater and waste recycling and utilization rates to mitigate environmental impacts. • Prohibit any open burning at the construction site. Reduce noise levels.
Use	GHG emissions, equipment lifespan maintenance, and upkeep.	• Apply high-efficiency equipment • Apply eco-friendly materials
Demolition	Classification, temporary storage, and subsequent disposal of waste.	• Recycle and reuse resources.

→ Circular Economy Model



3.2.2 Performance and Projected Benefits of Promoting Green Engineering Techniques

Acter has collaborated with our supply chain partners to break through the current the bottleneck of green engineering innovation and continuously search for solutions, having them implemented in engineering projects to contribute to the development of environmental sustainability. In 2024, Acter created 29 green engineering techniques and applied them in 17 indicative green engineering projects, resulting in a projected reduction of 78,441 MtCO2e greenhouse gas emissions. Details are as follows:

→Overview of New Green Engineering Practices in the Past Two Years

Scope of Techniques	Add years	Acter's approach	Implementation results
Air-Conditioning & Energy-Saving	2024	Selected pumps manufactured in compliance with the EU high-efficiency and low-carbon C40 standards	Reducing energy consumption and carbon emissions.
		Cooling tower fans designed with FRP blades + epoxy coating	Improved corrosion resistance and reduced air resistance for energy savings.
		Cleanroom MAUs equipped with EC fan walls	Uniform airflow reduces pressure loss; no need for diffuser plates before HEPA filters.
		Applied ionic liquid-based dehumidification system for hospital-grade air	Ionic liquid possesses sterilization capability and reduces energy consumption by approximately 25–37% compared to conventional condensation-based dehumidification.
		Installed DC ceiling circulation fans in open-plan offices	Enhances regional air circulation and turbulence, improving occupant comfort through perceived airflow.
		Integrated microbubble generators in chilled water systems	Improves liquid-gas heat exchange efficiency.
		Selected Grade 1 energy-efficient chillers, air-cooled chillers, and split-type AC units	Reducing energy consumption, reducing carbon emissions.
		Adopted multi-blade fire dampers	Multi-blade fire dampers provide greater duct clearance and lower air pressure loss compared to traditional fire shutter dampers.
	2023	When airflow shutoff is required in areas such as cleanrooms, cold storage/freezer rooms, or reserved Phase II ductwork, specify dampers that meet AMCA Leakage Class 1 or higher.	This minimizes air leakage, enhances system operating efficiency, and reduces overall energy consumption.
		At the exhaust end of the duct system, select backdraft dampers with well-sealed blade edges and tight shutoff performance.	This effectively prevents unconditioned outside air from infiltrating indoor spaces, reducing HVAC loads and avoiding condensation issues.
		For the air duct system, choose airfoil blade backdraft dampers.	Airfoil blades have lower static pressure loss when fully open compared to traditional triple-V blades, thereby reducing fan shaft load and improving energy efficiency.

Scope of Techniques	Add years	Acter's approach	Implementation results
Air-Conditioning and Energy-Saving	2023	The low-humidity air-conditioning system uses a chemical desiccant wheel with an energy-efficient plate-type heat regenerator that fully recovers regeneration heat.	By recycling high-temperature exhaust to preheat the regenerated makeup air, approximately 10% to 17% of regeneration power can be saved, reducing both energy consumption and carbon emissions.
		Designed with cloud-based AI intelligent control for the main chilled water system.	AI-based dynamic control strategies and analytics are used to identify optimal system operating points, reducing energy consumption by approximately 10% to 25%.
		Designed to incorporate a central air-conditioning system with an 8°C temperature difference for chilled water and a 6°C temperature difference for cooling water.	Reducing system flow, duct size, and pump power requirements to minimize resource consumption and operating energy.
		A compact air-cooling system is designed with a DC FCU (direct-current variable-frequency) forced-draft fan.	Compared to AC FCU fans, it reduces energy consumption by 30% to 50% during spring, autumn, winter, and nighttime operation.
Air-Conditioning Environmental Protection Function	2024	Adoption of second-generation high-efficiency PTFE filters.	Second-generation PTFE filters offer higher dust-holding capacity, extending service life and reducing waste disposal volume.
		Uses eco-friendly and replaceable chemical filters.	Modular design reduces waste and carbon emissions compared to traditional integrated systems.
		Installation of dedicated exhaust systems in equipment rooms (e.g., photocopiers/printers).	Prevents toner dispersion in office areas, contributing to improved indoor air quality and safeguarding employee health.
	2023	The makeup air unit (MAU) for high-salinity environments (e.g., coastal areas) is equipped with an anti-salt filter.	Extending the service life of equipment and mitigating indoor environmental corrosion from salt damage
		Designed with an AMCA Leakage Class 1 exhaust damper/outlet.	Minimizes condensation due to indoor-outdoor temperature differences and prevents untreated air from entering, thereby reducing the load on air-conditioning systems.
Water and Energy-Saving in the Manufacturing Process	2024	In high-salinity environments (e.g., coastal areas), a sealed-type cooling tower system with stainless steel piping is adopted to improve corrosion resistance and heat dissipation efficiency in high-temperature processes.	The system leverages natural cooling to reduce energy consumption, enhance anti-corrosion performance, and extend equipment lifespan.
	2023	Food factory process pipelines adopt circular CIP (Clean-in-Place) and SIP (Sterilization-in-Place) systems.	Circular CIP systems require only 10% to 20% of the water, wastewater, and chemical usage compared to single-pass CIP systems.

Scope of Techniques	Add years	Acter's approach	Implementation results
Energy-Saving through Electrical Engineering Technology	2024	A variable frequency magnetic levitation turbo floating blower was adopted for the aeration tank design in the wastewater treatment facility to enhance energy efficiency.	The magnetic levitation system requires lower shaft power and operates at higher rotational speeds, resulting in a 20–60% reduction in power consumption.
		The primary hot water supply is sourced from heat pump and solar water heating systems, with gas-fired boilers serving as backup to reduce reliance on fossil fuels.	Effectively reduce energy consumption and fossil fuels.
	2023	Designed to incorporate automatic socket control	Socket power is automatically shut off when the space is unoccupied or 30 minutes after personnel leave, reducing standby power consumption (dedicated circuits are reserved for essential equipment).
		Designed to incorporate renewable energy generation equipment with a capacity equal to 10% of the total installed power, such as solar panels and ventilation fans.	Helps reduce carbon emissions.
		Designed to incorporate energy storage equipment/systems using air compressor for daytime power supply.	Stores energy during off-peak nighttime hours and discharges during peak daytime hours, helping to flatten peak loads and fill load valleys. This enhances grid stability and reduces operating costs by leveraging time-of-use electricity pricing.
		Designed to use busways as the main secondary-side power conductors to electrical rooms on each level.	The low-impedance characteristics of busways help reduce voltage drops and power losses.
		Designed to incorporate the Power and Energy Management System (PEMS)	Monitors energy consumption distribution, prioritizes energy-intensive equipment, optimizes system load allocation, enhances power quality, and reduces reactive power loss.
Air Pollution Control	2024	The exhaust system of the poultry slaughtering facility is equipped with a central water-scrubbing unit to capture particulates and a portion of odor particles. The treated air is then deodorized using ultraviolet (UV) and ozone technology before discharge.	Effectively reduces air pollution.
		Piping systems utilize mechanical joints (e.g., for fire sprinkler systems and hydrant boxes), eliminating the need for traditional welding methods.	The use of mechanical joints significantly reduces air pollution during installation and maintenance.

Scope of Techniques	Add years	Acter's approach	Implementation results
Air Pollution Control	2023	Designed the process exhaust system for the packaging material and label factory using a zeolite rotor concentrator with incineration, replacing traditional wet scrubber treatment.	Compared to direct-fired incineration, this method consumes less energy and offers higher treatment efficiency, particularly because the VOCs from label raw materials are hydrophobic and not easily soluble in water. This effectively reduces air pollution.
Noise Pollution Control	2024	Installed thermal insulation over PVC drainage piping for sanitary fixtures.	Reduced flushing and water flow noise to enhance comfort for occupants on lower floors.
		Implemented acoustic insulation measures in substation and high-voltage transformer rooms (soundproof walls and doors).	Mitigated risk of chronic hearing damage and improved occupant well-being.
	2023	The parking space is designed with EC induced flow jet fan.	Reduced noise levels by approximately 4–6 dBA compared to traditional jet fans.
		Installed rubber shock-absorbing pads beneath transformers located in residential areas.	Prevented vibration from the transformer core's alternating magnetic flux from transmitting into the building structure, thereby enhancing occupant comfort.
Recovery System	2024	Implemented a gravity-driven process cooling water system, integrated with micro-hydro turbine generators and an energy storage system.	Harnessed gravitational kinetic energy to generate electricity for reuse, promoting energy recovery.
	2023	Integrated RO/pure water process wastewater recycling to supply makeup water for the air-conditioning cooling tower	Lowered cooling water temperature and reduced the volume of required makeup water.
Prefabrication/Installation Methods	2024	Insulated water tanks thermally.	Utilized the stable underground temperature to reduce the temperature differential required for hot water heating during winter, thereby lowering water heating energy consumption.
Plumbing Systems	2024	Applied thermal insulation to external surfaces of water storage tanks.	Leveraged the stable underground temperature to reduce the energy demand for hot water heating during winter.
		Installed thermal insulation for cold water supply pipelines in conjunction with insulated water tanks.	Increased the temperature of cold-water during winter using the constant underground temperature, thereby enhancing user comfort.

Scope of Techniques	Add years	Acter's approach	Implementation results
Plumbing Systems	2023	Implementation of a rainwater filtration and recycling system integrated into the greywater system for toilet flushing.	Reduce water consumption.
		Utilization of solar thermal collectors for preheating, followed by heat pump heating to 50–55°C, combined with hot water storage tanks to supply the hot water system.	Enhance energy efficiency.
Intelligent Energy-Saving Lighting Management	2024	Implementation of an integrated lighting control system in the underground parking area, combining access card systems with lighting controls and infrared sensors. Lighting is automatically activated or deactivated based on card access and vehicle movement along designated traffic routes.	Optimize energy conservation.
Green Buildings	2024	Designed outdoor air handling units with stainless steel coil piping for high salinity environments (e.g., coastal areas).	Enhance corrosion resistance to extend equipment lifespan.
		Use of split-type air conditioning indoor units with resistance to biogas corrosion.	Prevent methane backflow through indoor unit drainpipes to avoid copper pipe corrosion and extend equipment lifespan.
		Promotion of intelligent "R-type" fire alarm control panel systems.	Compared to traditional P-type systems, R-type panels require fewer signal conduits, reducing material usage and conserving resources.
		Adoption of thick brick ventilated façade system for exterior wall finishes.	The gap between tiles and walls enables airflow to block solar radiation and lower indoor temperatures, contributing to energy conservation and carbon reduction.
		Implementation of integrated thermal insulation and decorative panels for exterior wall cladding.	The exterior insulation system provides winter thermal retention and summer heat shielding, reducing energy demand and promoting energy efficiency and carbon reduction.
Green Buildings	2023	In high-salinity environment (e.g., near the sea) and high-altitude areas, choose outdoor pipelines (e.g., air-conditioning cooling system) and valve components made of stainless steel or coated with anti-corrosive paint.	Enhancing anti-corrosive effectiveness and extending the service life of pipelines/valve components, which is 2.5 to 3.5 times longer than those made of galvanized materials.
		Designed to use siphonic rainwater downpipe.	Decrease the quantity of main rainwater drainage pipes and reduce resource consumption.
		Designed to use the physical air-conditioning cooling water treatment system.	This helps to prevent secondary contamination by chemical agents and reduces the workload on the wastewater treatment system.
		Designed to integrate emergency fire broadcasting with business broadcasting	Effectively reduce the usage of pipes and wires.
Indoor Air Quality	2024	CO, CO_2, and temperature sensors are installed in the indoor parking area to control the variable-frequency operation of exhaust and ventilation fans.	Indoor air quality in the parking facility is maintained with minimal energy consumption.
	2023	Designed to incorporate building materials such as formaldehyde-free calcium silicate board, wood boards, plywood/angle sections, and paint.	Reducing the generation of indoor volatile organic compounds (VOCs) to maintain human health.
		Designed to incorporate a process exhaust system where the wind speed at the exhaust outlet is at least twice as high as the prevailing wind speed in surrounding areas, and the exhaust point is positioned at least 10% higher than the total height of the building.	This allows the exhaust flow to smoothly penetrate through the natural circulation layer around the building, preventing the recirculation of air from the wake region back into the makeup inlet and re-entering the building or HVAC system.
Environmental Protection	2024	Implemented a monthly "Meatless Day" for employees.	Aimed to reduce greenhouse gas emissions and promote higher dietary fiber intake among staff.
	2023	Designed to incorporate the parking space detection and indication system.	Indicating available parking spaces to prevent drivers from circling, thereby minimizing waste gas and greenhouse gas emissions.
		Designed to incorporate the use of anti-mildew and antibacterial emulsion paint when renovating/ repairing the ceiling/walls of the restrooms/ toilets/ garbage room.	Reduce the proliferation of mold/bacteria such as E. coli to maintain environmental quality.
		Encourage the adoption of hybrid electric vehicles, electric vehicles, or vehicles with first-class energy efficiency for company cars used by managerial personnel.	Reduce waste gas and GHG emissions.

Note: This table presents only green engineering techniques developed in the past two years. For green engineering techniques before 2022, please refer to the "Sustainable Innovation" chapter of Acter's 2022 CSR report.

→Achievement and Estimated Benefits of Promoting Key Green Engineering Techniques in 2024

No.	General/ traditional/ original approach	Acter's approach	Subject information (use standard basis/methodology)	Annual energy saving (kWh) Calculation formula	Expected energy-saving benefits Unit: kWh/year	Estimated carbon emission reduction Unit: Metric tons of CO2e per year.	Expected energy-saving benefits Unit: million joules
Project 1:	Semiconductor fabrication plant						
1	Use of Air Conditioning in Office During Winter	Outdoor cool air is introduced during the winter season to utilize natural cooling, thereby reducing energy consumption from air conditioning.	A. When the enthalpy of outdoor air is lower than the indoor condition, outdoor air is introduced as a source of cooling energy for the interior. The outdoor air intake volume is CMH. A year-round hourly simulation is adopted to reduce chilled water consumption. B. Total energy consumption (chiller + cooling tower + pump) = 0.7 kW/RT	Annual Electricity Savings (kWh) = Calculated on a rolling basis throughout the year	66,510	32.85594	239,436
2	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 140 lm/W. B. This project utilizes 4,750 units of 4-foot, 30W LED T-BAR luminaires, each providing a luminous output comparable to that of a 45W T5 tube light. C. The lighting system operates 24 hours per day, with an average utilization rate of 50%.	Annual electricity savings (kWh) = (4,750*(45-30)/ 1,000(kW/W)*365(days/year)*24(hr/ days)*50%	312,075	154	1,123,470
Project 2:	Providing all types of IC packaging and testing services						
1	FFUs Equipped with DC Motors	FFUs Equipped with DC Motors	A. Power consumption of AC FFU (15 CMM @ 280 Pa): 160 W B. Power consumption of DC FFU (15 CMM @ 280 Pa): 140 W C. Total number of units: 2,784	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	487,757	241	1,755,924
2	FFU with Constant-Speed Control	Under partial indoor load conditions, the FFU (Fan Filter Unit) airflow is regulated to meet only the actual load demand and the minimum clean air circulation requirement. Indoor temperature and humidity fluctuations are maintained within acceptable limits. This operational strategy enables energy savings through reduced airflow rates while ensuring compliance with environmental control standards.	A. Power consumption of DC FFU (15CMM@280Pa):140W B. Power consumption of DC FFU (11.5CMM@280Pa):115W C. Total number of units: 2,784 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/ 1,000*8,760	121,939	60	438,981
3	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 120 lm/W. B. This project adopted a total of 3,956 LED tube lights rated at 18W each, delivering luminous efficacy comparable to that of conventional 24W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (3,956*(24- 18))/ 1,000(kW/W)*365(days/year)*24(hr/ days)	207,926	103	748,534

No.	General/ traditional/ original approach	Acter's approach	Subject information (use standard basis/methodology)	Annual energy saving (kWh) Calculation formula	Expected energy-saving benefits Unit: kWh/year	Estimated carbon emission reduction Unit: Metric tons of CO2e per year.	Expected energy-saving benefits Unit: million joules
Project 3: Providing all types of IC packaging and testing services							
1	FFUs Equipped with DC Motors	FFUs Equipped with DC Motors	A. Power consumption of AC FFU (15 CMM @ 280 Pa): 160 W B. Power consumption of DC FFU (15 CMM @ 280 Pa): 140 W C. Total number of units: 3,015	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	528,228	261	1,901,621
2	FFU with Constant-Speed Control	Under partial indoor load conditions, the FFU (Fan Filter Unit) airflow is regulated to meet only the actual load demand and the minimum clean air circulation requirement. Indoor temperature and humidity fluctuations are maintained within acceptable limits. This operational strategy enables energy savings through reduced airflow rates while ensuring compliance with environmental control standards.	A. Power consumption of DC FFU (15CMM@280Pa):140W B. Power consumption of DC FFU (11.5CMM@280Pa):115W C. Total number of units: 3,015 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	132,057	65	475,405
3	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 120 lm/W. B. This project adopted a total of 4,225 LED tube lights rated at 18W each, delivering luminous efficacy comparable to that of conventional 24W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (4,225*(24- 18))/ 1,000(kW/W)*365(days/year)*24(hr/ days)	222,066	110	799,438
Project 4: Providing all types of IC packaging and testing services							
1	FFUs Equipped with DC Motors	FFUs Equipped with DC Motors	A. Power consumption of AC FFU (15 CMM @ 280 Pa): 160 W B. Power consumption of DC FFU (15 CMM @ 280 Pa): 140 W C. Total number of units: 2,811	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	492,487	243	1,772,953.92
2	FFU with Constant-Speed Control	Under partial indoor load conditions, the FFU (Fan Filter Unit) airflow is regulated to meet only the actual load demand and the minimum clean air circulation requirement. Indoor temperature and humidity fluctuations are maintained within acceptable limits. This operational strategy enables energy savings through reduced airflow rates while ensuring compliance with environmental control standards.	A. Power consumption of DC FFU (15CMM@280Pa):140W B. Power consumption of DC FFU (11.5CMM@280Pa):115W C. Total number of units: 2,811 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	123,122	61	443,238.48
3	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 120 lm/W. B. This project adopted a total of 3,988 LED tube lights rated at 18W each, delivering luminous efficacy comparable to that of conventional 24W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (3,988*(24- 18))/ 1,000(kW/W)*365(days/year)*24(hr/ days)	209,608	104	754,588.80

No.	General/ traditional/ original approach	Acter's approach	Subject information (use standard basis/methodology)	Annual energy saving (kWh) Calculation formula	Expected energy-saving benefits Unit: kWh/year	Estimated carbon emission reduction Unit: Metric tons of CO2e per year.	Expected energy-saving benefits Unit: million joules
Project 5:	Providing all types of IC packaging and testing services						
1	FFUs Equipped with DC Motors	FFUs Equipped with DC Motors	A. Power consumption of AC FFU (15 CMM @ 280 Pa): 160 W B. Power consumption of DC FFU (15 CMM @ 280 Pa): 140 W C. Total number of units: 2,840	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	497,568	246	1,791,245
2	FFU with Constant-Speed Control	Under partial indoor load conditions, the FFU (Fan Filter Unit) airflow is regulated to meet only the actual load demand and the minimum clean air circulation requirement. Indoor temperature and humidity fluctuations are maintained within acceptable limits. This operational strategy enables energy savings through reduced airflow rates while ensuring compliance with environmental control standards.	A. Power consumption of DC FFU (15CMM@280Pa):140W B. Power consumption of DC FFU (11.5CMM@280Pa):115W C. Total number of units: 2,840 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	124,392	61	447,811
3	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 120 lm/W. B. This project adopted a total of 4,074 LED tube lights rated at 18W each, delivering luminous efficacy comparable to that of conventional 26W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (4,074*(26- 20))/ 1,000(kW/W)*365(days/year)*24(hr/ days)	214,128	106	770,861
Project 6:	Providing all types of IC packaging and testing services						
1	FFUs Equipped with DC Motors	FFUs Equipped with DC Motors	A. Power consumption of AC FFU (15 CMM @ 280 Pa): 160 W B. Power consumption of DC FFU (15 CMM @ 280 Pa): 140 W C. Total number of units: 2,972	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	520,694	257	1,874,500
2	FFU with Constant-Speed Control	Under partial indoor load conditions, the FFU (Fan Filter Unit) airflow is regulated to meet only the actual load demand and the minimum clean air circulation requirement. Indoor temperature and humidity fluctuations are maintained within acceptable limits. This operational strategy enables energy savings through reduced airflow rates while ensuring compliance with environmental control standards.	A. Power consumption of DC FFU (15CMM@280Pa):140W B. Power consumption of DC FFU (11.5CMM@280Pa):115W C. Total number of units: 2,972 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	130,174	64	468,625
3	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 120 lm/W. B. This project adopted a total of 3,988 LED tube lights rated at 18W each, delivering luminous efficacy comparable to that of conventional 24W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (4,051*(24- 18))/ 1,000(kW/W)*365(days/year)*24(hr/ days)	212,920	105	766,512

No.	General/ traditional/ original approach	Acter's approach	Subject information (use standard basis/methodology)	Annual energy saving (kWh) Calculation formula	Expected energy-saving benefits Unit: kWh/year	Estimated carbon emission reduction Unit: Metric tons of CO2e per year.	Expected energy-saving benefits Unit: million joules
Project 7:	Providing all types of IC packaging and testing services						
1	Single warm and chilled water system for HVAC	Adopt the dual-temperature system with the supply of warm and chilled water to fulfill different environmental requirements	A. The full medium-temperature load requirement is 8,000 RT (operating at 40% capacity throughout the year). B. Efficiency of the low-temperature unit = 0.576 kw/RT C. Efficiency of the medium temperature unit = 0.515 kw/RT	Annual electricity savings (kWh) = Ax(B-C) x 8,760x40%	1,709,952	845	6,155,827
2	The chiller system adopted a conventional design with a 5°C temperature difference	The chiller system is designed with a 6°C temperature difference	A. The full low-temperature load requirement is 9,000 RT (operating at 40% capacity throughout the year). B. Total power consumption of the primary and secondary pumps with a 5°C temperature difference: 910 kW C. Total power consumption of the primary and secondary pumps with a 6°C temperature difference: 760 kW D. The full medium-temperature load requirement is 8,000 RT (operating at 40% capacity throughout the year). E. Total power consumption of the primary and secondary pumps with a 5°C temperature difference: 816 kW. F. Total power consumption of the primary and secondary pumps with a 6°C temperature difference: 680 kW.	Annual electricity savings (kWh) =((B+E)-(C+F)) x 8,760x40%	1,002,144	495	3,607,718
3	The air-conditioning hot water system is powered by electricity	The air-conditioning hot water system has adopted the heat recovery system	A. The full load requirement for air-conditioning hot water = 2,000 RT, with an estimated average annual of 30%. The consumption equals 15,894,144,000 kcal/year. B. Electrical efficiency = 0.86 kcal/W-hr. C. Energy efficiency of heat recovery chiller = 4.21 kcal/W-hr.	Annual electricity savings (kWh) = (A/B-A/C)/1,000 (W/KW)	14,706,232	7,265	52,942,434
4	Control the number of fixed-frequency air compressors	Use variable frequency screw air compressor	A. Variable frequency screw air compressor is 5.49 kw/CMM. B. Fixed frequency centrifugal air compressor is 5.43 kw/CMM. C. Regulate the air volume at 107.3 CMM x 70% (average loading).	Annual electricity savings (kWh) = (BxCx(70%+(1-70%) x 30%)-AxCx70%)) x 8,760	419,875	207	1,511,549
5	Non-energy saving cooling tower model	Energy-saving cooling tower model	A. The full load requirement is 25,340 RT (operating at 40% capacity throughout the year). B. Non-energy saving model is 0.0485 kw/RT. C. Energy-saving model is 0.0412 kw/RT.	Annual electricity savings (kWh) = (B-C) x Ax8,760x40%	648,177	320	2,333,437
6	Use of Refrigerants with Zero Ozone Depletion Potential (ODP)	Use of Refrigerants with ODP = 0 and Global Warming Potential (GWP) < 150	A. Quantity of refrigerant used (kg): 9,774 kg B. Leakage emission rate (%): 8.5% C. GWP of existing refrigerant (R-123): 77 D. GWP of alternative refrigerant (R-514A): 0	Carbon emissions (kg CO_2e) = A × B × (C- D)	-	63,971	-

No.	General/ traditional/ original approach	Acter's approach	Subject information (use standard basis/methodology)	Annual energy saving (kWh) Calculation formula	Expected energy-saving benefits Unit: kWh/year	Estimated carbon emission reduction Unit: Metric tons of CO2e per year.	Expected energy-saving benefits Unit: million joules
Project 8: Providing all types of IC packaging and testing services							
1	FFUs Equipped with DC Motors	FFUs Equipped with DC Motors	A. Power consumption of AC FFU (15 CMM @ 280 Pa): 160 W B. Power consumption of DC FFU (15 CMM @ 280 Pa): 140 W C. Total number of units: 5,075	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	889,140	439	3,200,904
2	FFU with Constant-Speed Control	Under partial indoor load conditions, the FFU (Fan Filter Unit) airflow is regulated to meet only the actual load demand and the minimum clean air circulation requirement. Indoor temperature and humidity fluctuations are maintained within acceptable limits. This operational strategy enables energy savings through reduced airflow rates while ensuring compliance with environmental control standards.	A. Power consumption of DC FFU (15CMM@280Pa):140W B. Power consumption of DC FFU (11.5CMM@280Pa):115W C. Total number of units: 5,075 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	222,285	110	800,226
3	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 120 lm/W. B. This project adopted a total of 6,678 LED tube lights rated at 18W each, delivering luminous efficacy comparable to that of conventional 24W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (6,678*(24- 18))/ 1,000(kW/W)*365(days/year)*24(hr/ days)	350,994	173	1,263,578
Project 9. Providing beverage filling and bottle/cap production line services							
1	Adopt CNS compliant high-voltage transformer	Adopt high-efficiency high-voltage transformer	A. The design has adopted a high-efficiency transformer that operates at 50% of the long-term load compared to a CNS-compliant transformer. Taking the example of a 1500-KVA transformer, this design can save approximately NTD100,000 (equivalent to about 31,000 kWh) annually. B. The calculation refers to the data for Shihlin Electric's 1500-KVA transformer. C. Installation of one 2,000 kVA transformer and one 2,500 kVA transformer.	Annual electricity savings (kWh) =31,000*(2,000 +2,500)/1,500=93,000	93,000	46	334,800
2	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 124 lm/W. B. The luminous efficacy of traditional Halogen High-Bay Light is approximately 60 lm/W, while the LED High-Bay Light adopted in this project achieve approximately 120 lm/W. C. This project utilizes 296 units of LED 40W dustproof and waterproof luminaires (with luminous output approximately equivalent to 55W T5 lamps), and 365 units of LED 150W high bay lights (with luminous output approximately equivalent to 300W halogen lamps). D. Daily energy consumption is calculated based on 12-hour continuous usage.	Annual electricity savings (kWh) =(296*(55-40)+365*(120-60))/1,000(kW/W)*365(days/year)*12(hr/days)	115,369	57	415,328

No.	General/ traditional/ original approach	Acter's approach	Subject information (use standard basis/methodology)	Annual energy saving (kWh) Calculation formula	Expected energy-saving benefits Unit: kWh/year	Estimated carbon emission reduction Unit: Metric tons of CO2e per year.	Expected energy-saving benefits Unit: million joules
Project 10: Soft Disposable Contact Lens Manufacturing Facility							
1	Two independent chilled water supply systems (SCHP pumps) are installed separately for the upper and lower floors to serve the entire building.	The SCHP pumps supply chilled water throughout the entire facility.	A. Operating at 40% capacity throughout the year. B. Total Power Consumption of SCHP Chilled Water Pumps (Two Sets): 157 kW C. Total Power Consumption of 5,700 LPM Chilled Water Pump (Single Set): 149 kW	Annual electricity savings (kWh) = (B-C)*8*365*40%	9,344	5	33,638
2	The chilled water and cooling water systems of the chiller adopt a conventional 5°C temperature differential design.	The chilled water system is designed with a 7°C temperature differential, while the cooling water system adopts a 6°C temperature differential.	A. The full load requirement is 1,800RT (operating at 40% capacity throughout the year). B. Total Power Consumption of Chilled Water Pumps (ΔT 5°C) and Cooling Water Pumps (ΔT 5°C): 1,105 kW C. Total Power Consumption of Chilled Water Pumps (ΔT 7°C) and Cooling Water Pumps (ΔT 6°C): 1,043 kW	Annual electricity savings (kWh) = (B-C)*8*365*40%	72,416	36	260,698
3	The MAU (Make-Up Air Unit) heating is equipped with an electric heater rated at 376 kW.	Waste heat recovered from the compressed air and vacuum systems is utilized to provide hot water for MAU (Make-Up Air Unit) heating.	A. Operating at 30% capacity throughout the year. B. Power Consumption of MAU Electric Heaters: 376 kW C. Power Consumption of Compressed Air Waste Heat Recovery Hot Water Pumps: 5.6 kW	Annual electricity savings (kWh) = (B-C)*8*365*30%	324,470	160	1,168,093
Project 11: Providing all types of IC packaging and testing services							
1	FFUs Equipped with DC Motors	FFUs Equipped with DC Motors	A. Power consumption of AC FFU (15 CMM @ 280 Pa): 160 W B. Power consumption of DC FFU (15 CMM @ 280 Pa): 140 W C. Total number of units: 679	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	118,961	59	428,259
2	FFU with Constant-Speed Control	Under partial indoor load conditions, the FFU (Fan Filter Unit) airflow is regulated to meet only the actual load demand and the minimum clean air circulation requirement. Indoor temperature and humidity fluctuations are maintained within acceptable limits. This operational strategy enables energy savings through reduced airflow rates while ensuring compliance with environmental control standards.	A. Power consumption of DC FFU (15CMM@280Pa):140W B. Power consumption of DC FFU (11.5CMM@280Pa):115W C. Total number of units: 679 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	29,740	15	107,065
3	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 120 lm/W. B. This project adopted a total of 2,016 LED tube lights rated at 18W each, delivering luminous efficacy comparable to that of conventional 24W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (2,016*(24- 18))/ 1,000(kW/W)*365(days/year)*24(hr/ days)	105,960	52	381,456

No.	General/ traditional/ original approach	Acter's approach	Subject information (use standard basis/methodology)	Annual energy saving (kWh) Calculation formula	Expected energy-saving benefits Unit: kWh/year	Estimated carbon emission reduction Unit: Metric tons of CO2e per year.	Expected energy-saving benefits Unit: million joules
Project 12: Providing all types of IC packaging and testing services							
1	FFUs Equipped with DC Motors	FFUs Equipped with DC Motors	A. Power consumption of AC FFU (15 CMM @ 280 Pa): 160 W B. Power consumption of DC FFU (15 CMM @ 280 Pa): 140 W C. Total number of units: 1,034	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	181,157	89	652,164
2	FFU with Constant-Speed Control	Under partial indoor load conditions, the FFU (Fan Filter Unit) airflow is regulated to meet only the actual load demand and the minimum clean air circulation requirement. Indoor temperature and humidity fluctuations are maintained within acceptable limits. This operational strategy enables energy savings through reduced airflow rates while ensuring compliance with environmental control standards.	A. Power consumption of DC FFU (15CMM@280Pa):140W B. Power consumption of DC FFU (11.5CMM@280Pa):115W C. Total number of units: 1,034 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	45,289	22	163,041
3	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 120 lm/W. B. This project adopted a total of 1,870 LED tube lights rated at 18W each, delivering luminous efficacy comparable to that of conventional 24W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (1,870*(24- 18))/ 1,000(kW/W)*365(days/year)*24(hr/ days)	98,286	49	353,830
Project 13: Providing all types of IC packaging and testing services							
1	FFUs Equipped with DC Motors	FFUs Equipped with DC Motors	A. Power consumption of AC FFU (15 CMM @ 280 Pa): 160 W B. Power consumption of DC FFU (15 CMM @ 280 Pa): 140 W C. Total number of units: 1,150	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	201,480	100	725,328
2	FFU with Constant-Speed Control	Under partial indoor load conditions, the FFU (Fan Filter Unit) airflow is regulated to meet only the actual load demand and the minimum clean air circulation requirement. Indoor temperature and humidity fluctuations are maintained within acceptable limits. This operational strategy enables energy savings through reduced airflow rates while ensuring compliance with environmental control standards.	A. Power consumption of DC FFU (15CMM@280Pa):140W B. Power consumption of DC FFU (11.5CMM@280Pa):115W C. Total number of units: 1,150 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	50,370	25	181,332
3	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 120 lm/W. B. This project adopted a total of 2,028 LED tube lights rated at 18W each, delivering luminous efficacy comparable to that of conventional 24W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (2,028*(24- 18))/ 1,000(kW/W)*365(days/year)*24(hr/ days)	106,590	53	383,724

No.	General/ traditional/ original approach	Acter's approach	Subject information (use standard basis/methodology)	Annual energy saving (kWh) Calculation formula	Expected energy-saving benefits Unit: kWh/year	Estimated carbon emission reduction Unit: Metric tons of CO2e per year.	Expected energy-saving benefits Unit: million joules
Project 14: Providing all types of IC packaging and testing services							
1	FFUs Equipped with DC Motors	FFUs Equipped with DC Motors	A. Power consumption of AC FFU (15 CMM @ 280 Pa): 160 W B. Power consumption of DC FFU (15 CMM @ 280 Pa): 140 W C. Total number of units: 1,118	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	195,874	97	705,145
2	FFU with Constant-Speed Control	Under partial indoor load conditions, the FFU (Fan Filter Unit) airflow is regulated to meet only the actual load demand and the minimum clean air circulation requirement. Indoor temperature and humidity fluctuations are maintained within acceptable limits. This operational strategy enables energy savings through reduced airflow rates while ensuring compliance with environmental control standards.	A. Power consumption of DC FFU (15CMM@280Pa):140W B. Power consumption of DC FFU (11.5CMM@280Pa):115W C. Total number of units: 1,118 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	48,968	24	176,286
3	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 120 lm/W. B. This project adopted a total of 2,179 LED tube lights rated at 18W each, delivering luminous efficacy comparable to that of conventional 24W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (2,179*(24- 18))/ 1,000(kW/W)*365(days/year)*24(hr/ days)	114,528	57	412,301
Project 15: Providing all types of IC packaging and testing services							
1	FFUs Equipped with DC Motors	FFUs Equipped with DC Motors	A. Power consumption of AC FFU (15 CMM @ 280 Pa): 160 W B. Power consumption of DC FFU (15 CMM @ 280 Pa): 140 W C. Total number of units: 1,023	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	179,230	89	645,227
2	FFU with Constant-Speed Control	Under partial indoor load conditions, the FFU (Fan Filter Unit) airflow is regulated to meet only the actual load demand and the minimum clean air circulation requirement. Indoor temperature and humidity fluctuations are maintained within acceptable limits. This operational strategy enables energy savings through reduced airflow rates while ensuring compliance with environmental control standards.	A. Power consumption of DC FFU (15CMM@280Pa):140W B. Power consumption of DC FFU (11.5CMM@280Pa):115W C. Total number of units: 1,023 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	44,807	22	161,307
3	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 120 lm/W. B. This project adopted a total of 1,969 LED tube lights rated at 18W each, delivering luminous efficacy comparable to that of conventional 24W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (1,969*(24- 18))/ 1,000(kW/W)*365(days/year)*24(hr/ days)	103,490	51	372,564

No.	General/ traditional/ original approach	Acter's approach	Subject information (use standard basis/methodology)	Annual energy saving (kWh) Calculation formula	Expected energy-saving benefits Unit: kWh/year	Estimated carbon emission reduction Unit: Metric tons of CO2e per year.	Expected energy-saving benefits Unit: million joules
Project 16:	Providing all types of IC packaging and testing services						
1	FFUs Equipped with DC Motors	FFUs Equipped with DC Motors	A. Power consumption of AC FFU (15 CMM @ 280 Pa): 160 W B. Power consumption of DC FFU (15 CMM @ 280 Pa): 140 W C. Total number of units: 1,135	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	198,852	98	715,867
2	FFU with Constant-Speed Control	Under partial indoor load conditions, the FFU (Fan Filter Unit) airflow is regulated to meet only the actual load demand and the minimum clean air circulation requirement. Indoor temperature and humidity fluctuations are maintained within acceptable limits. This operational strategy enables energy savings through reduced airflow rates while ensuring compliance with environmental control standards.	A. Power consumption of DC FFU (15CMM@280Pa):140W B. Power consumption of DC FFU (11.5CMM@280Pa):115W C. Total number of units: 1,135 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	49,713	25	178,967
3	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 120 lm/W. B. This project adopted a total of 2,036 LED tube lights rated at 18W each, delivering luminous efficacy comparable to that of conventional 24W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (2,036*(24-18))/ 1,000(kW/W)*365(days/ year)*24(hr/ days)	107,012	53	385,243
Project 17:	Biopharmaceutical factory						
1	The chiller system adopted a conventional design with a 5°C temperature difference	The chiller system is designed with a 6°C temperature difference	A. The full low-temperature load requirement is 1,050RT (operating at 40% capacity throughout the year). B. Total power consumption of chilled water pumps with a 5°C temperature difference: 168 kW C. Total power consumption of chilled water pumps with a 6°C temperature difference: 140.4kW	Annual electricity savings (kWh) = (B-C)*12*365*40%	48,355	24	174,079
3	The air-conditioning hot water system is powered by electricity	The air-conditioning hot water system has adopted the heat recovery system	A. The full load requirement for air-conditioning hot water = 510 RT, with an estimated average annual of 30%. The estimated annual 1,351,002,240 kcal/year. B. Electrical efficiency = 0.86 kcal/W-hr. C. Energy efficiency of heat recovery chiller = 4.21 kcal/hr-W.	Annual electricity savings (kWh) = (A/B-A/C)/1,000(W/KW)	1,875,045	926	6,750,160
3	Non-energy saving cooling tower model	Energy-saving cooling tower model	A. The full load requirement is 1,861 RT (operating at 40% capacity throughout the year). B. Non-energy saving model is 0.025 kw/RT. C. Energy-saving model is 0.0197 kw/RT.	Annual electricity savings (kWh) = (B-C)*A*12*365*40%	17,281	9	62,210

No.	General/ traditional/ original approach	Acter's approach	Subject information (use standard basis/methodology)	Annual energy saving (kWh) Calculation formula	Expected energy-saving benefits Unit: kWh/year	Estimated carbon emission reduction Unit: Metric tons of CO2e per year.	Expected energy-saving benefits Unit: million joules
Project 17:	Biopharmaceutical factory						
1	Control the number of fixed-frequency air compressors	Use variable frequency screw air compressor	A. Variable frequency screw air compressor is 5.238 kw/CMM. B. Fixed frequency centrifugal air compressor is 5.282 kw/CMM. C. Regulate the air volume at 21 CMM x 70% (average loading).	Annual electricity savings (kWh) = (B*C*(70% +(1-70%)*30%)-A*C*70%))*8*365"	46,558	23	167,610
2	Adopt CNS compliant high-voltage transformer	Adopt high-efficiency high-voltage transformer	A. The design has adopted a high-efficiency transformer that operates at 50% of the long-term load compared to a CNS-compliant transformer. Taking the example of a 1500-KVA transformer, this design can save approximately NTD100,000 (equivalent to about 31,000 kWh) annually. B. The calculation refers to the data for Shihlin Electric's 1500-KVA transformer. C. 1 set of 4,000-KVA transformer.	Annual electricity savings (kWh) = 31,000*(4,000/1,500)	82,666	41	297,598
3	Adopt general lighting fixtures installed with traditional T5 tube lights	Adopt LED light	A. The luminous efficacy of traditional T5 tube lights is approximately 90 lm/W, while the LED tube lights adopted in this project achieve approximately 124 lm/W. B. The luminous efficacy of traditional Halogen High-Bay Light is approximately 60 lm/W, while the LED High-Bay Light adopted in this project achieve approximately 120 lm/W. C. This project utilizes 728 units of LED-40W industrial batten lights (with luminous output approximately equivalent to 55W T5 lamps), and 407 units of LED-40W Cleanroom light fixture (with luminous output approximately equivalent to 300W halogen lamps). D. Daily energy consumption is calculated based on 12-hour continuous usage.	Annual electricity savings (kWh) = (728*(55-40) +407*(55-40))/1,000(kW/W)*365(days/year)*12(hr/ days)	74,569	37	268,448

Overall Energy-Saving Benefits for Year 2024

29,291,829 kWh/year = 78,441 metric tons CO2e

Note 1: Based on the electricity carbon emission factor of 0.474 kg CO2e /kWh announced by the Bureau of Energy in 2024 under the Ministry of Economic Affairs, converted to metric tons of CO2e.

3.2.2.1 Green Building

Acter is committed to delivering energy-efficient, low-carbon, and environmentally sustainable engineering solutions for its clients. We rigorously adhere to green building design standards and actively adopt low-carbon construction methods and energy-saving technologies to support clients in achieving their green transition goals.

Through intelligent energy management and high-efficiency design strategies, Acter enhances overall system performance, reducing energy consumption and carbon emissions. From the planning stage, climate adaptability assessments are integrated into building design to optimize thermal load distribution and ensure HVAC systems operate efficiently under varying conditions with minimal energy use. Moreover, precise commissioning and dynamic control technologies are employed to maintain stable HVAC performance and optimal energy regulation, contributing to the realization of environmentally friendly, energy-efficient, and low-carbon green buildings.

→ Representative Green Building Project

New Construction of Fubon Xinyi A25 Headquarters

Location	Taipei City
Total Gross Floor Area	132,363 m²
Building Type	Mixed-use (Commercial and Residential)
Building Height	B4F-54F
Total Cooling Capacity	3,710RT

Certification Achieved

Taiwan Green Building Label – Gold Level

LEED Gold certification

Assessment Indicators

- Green Coverage Ratio
- Waste Reduction
- Wastewater and Solid Waste Management
- Daily Energy Conservation
- Indoor Environmental Quality
- Carbon Emissions Reduction
- Water Resource Management

3.3 Customer Services and Management

- Specific Themes of Acter

Acter is committed to enhancing clients' process efficiency and meeting their operational requirements by delivering high-quality services, implementing green construction methods, carbon reduction technologies, and innovative applications. We also conduct regular customer feedback collection and annual satisfaction surveys. Through clearly defined quality policies and objectives, Acter has developed a comprehensive quality management system to generate greater value for our clients.

Acter places high importance on client feedback and has established diverse channels for stakeholder engagement, including project completion reports, audit systems, customer feedback mechanisms, and internal review meetings. Department heads collaborate to analyze input and propose improvement measures. When revisions to operational procedures are required, the responsible documentation units undertake updates in accordance with established approval hierarchies. Upon completion of the review and sign-off process, revised documents are formally announced and implemented.

In addition, Acter's Occupational Safety Department promotes quality management knowledge through the online learning platform "Acter A+ Academy," enabling employees to continuously upgrade their competencies. The company also offers an incentive program to encourage innovation and cross-departmental learning, further fostering a culture of continuous improvement.

3.3.1 Quality Management System

Acter has established a robust quality management framework based on the ISO 9001 Quality Management System to deliver superior service experiences to its clients. Adopting the PDCA (Plan-Do-Check-Act) cycle, Acter continuously reviews and improves processes, integrating the latest technologies and services to enhance client competitiveness and foster mutually beneficial outcomes.

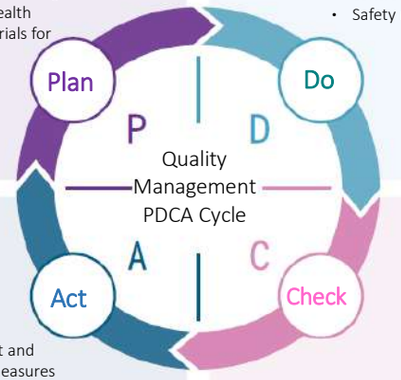
To strengthen process and system architecture, Acter has clearly defined standard operating procedures (SOPs) covering the entire project lifecycle—from project initiation, design and planning, engineering management, and acceptance inspection to warranty services. The company has also obtained third-party certifications, including ISO 14001:2015 Environmental Management System, ISO 45001:2018 Occupational Health and Safety Management System, and ISO 50001:2018 Energy Management System, ensuring comprehensive quality assurance.

3.3.2 Quality Management Practices

Quality Policy: Do things right the first time and do things well every time

Plan
- Overall construction
- Subitem construction
- Construction drawings
- Safety and health
- Submit materials for approval

Do
- Design reviews
- Construction controls
- Safety management



Act
- Improvement and preventive measures
- Implement quality management
- Standardize construction quality

Check
- Self-inspection
- Quality audit
- Construction reviews

→ Total Quality Control (TQC) Activities

Design verification
Understand customers' needs, overall building planning, process specificity, and future expandability to thoroughly discuss and confirm engineering requirements and design, ensuring they truly meet customers' needs.

Acceptance of equipment and materials
Implement supplier management, evaluation, and factory inspection. Relevant staff must fully understand the specifications and functions of each piece of equipment and machinery to ensure accurate procurement and compliance with quality standards, thereby meeting engineering requirements.

Construction management phase
Implement 5S site management and relevant systems to ensure that the engineering methods, construction quality, environmental waste reduction, and work safety measures in each phase comply with standards.

Verification of construction and installation
Adopt standard engineering methods, thoroughly discuss construction drawings and maps, embrace the spirit of " Do things right the first time and do things well every time", and implement self-inspection quality management to achieve excellence in each phase.

Operational verification
Verify that facilities and equipment operate within the specified operating limits and normal conditions in accordance with equipment operating procedures and rules.

Functional verification
Establish functional verification standard procedures and checklists from design verification to installation, operational verification, and quality management. Follow the procedures to conduct checks and verifications, aiming for optimal performance.

After-sale services
Provide engineering warranty services and, if requested by customers, factory operations service. Regularly or irregularly assist customers in inspecting, maintaining, and repairing the equipment to ensure overall engineering services maintain a stable quality and provide customers with a high-quality environment.

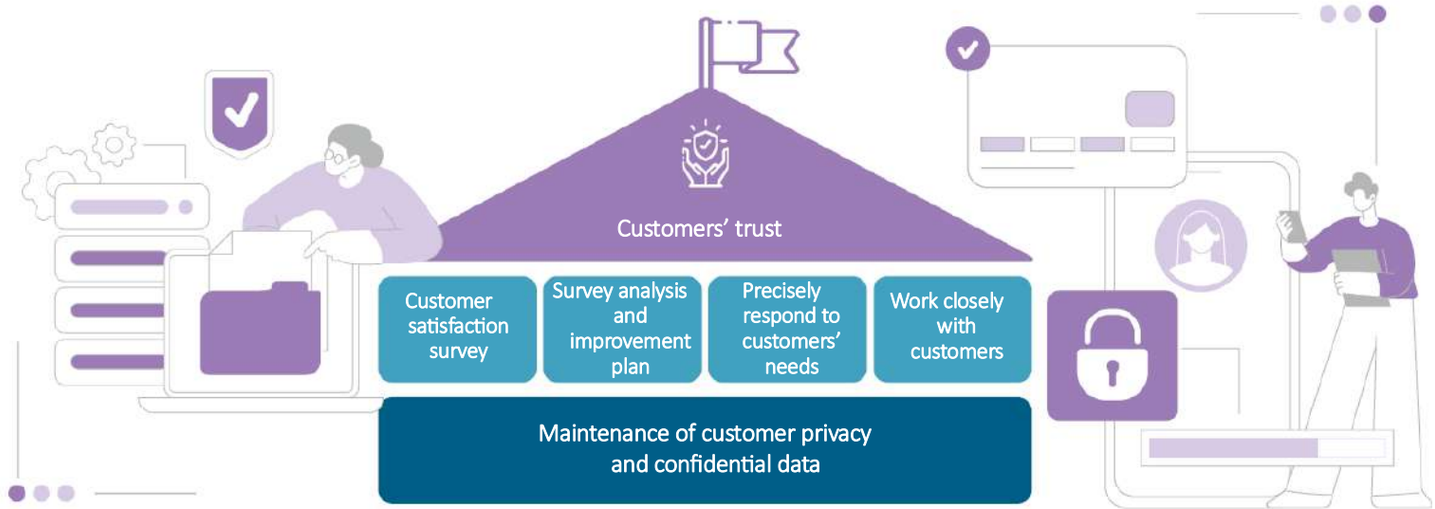
3.3.3 Customer Satisfaction

To gain an accurate understanding of client needs, Acter collects customer feedback through structured questionnaires and utilizes the survey results to drive service optimization. Customer satisfaction surveys are conducted biannually, focusing on the performance of ongoing construction projects during the year. Evaluations are carried out by clients across four key dimensions: professional competency, construction quality/progress, environmental, health, and safety (EHS) management, and collaboration/communication. Results are analyzed based on satisfaction score metrics, followed by internal review meetings to identify areas for improvement and develop corresponding action plans.

In 2024, the customer satisfaction survey achieved a score of 93.8, marking a 2% increase from the previous year, reflecting strong client recognition of Acter's performance. In addition to understanding client needs through satisfaction surveys, Acter has established a comprehensive tracking mechanism for client feedback and suggested improvements. Based on industry characteristics and practical requirements, tasks are assigned and teams are formed to respond promptly and ensure the delivery of high-quality services.

→ Acter's Historical Customer Satisfaction Survey Overall Scores

→ Customer Service Strategy Framework



→ PDCA for Customer Satisfaction Survey

Plan
- Carry out customer satisfaction surveys

Do
- Not meeting the standards. Propose an action plan for improvement.
- Notify supervisors and the competent authority, and monitor the progress of the improvements.

Act
- Propose a handling solution, improvement plan and preventive methods within 5 days.
- Track the improvement plan and respond to feedback.
- Continue tracking the plan until improvements are completed.

Check
- Sales: Review service and pricing strategy.
- Engineering: Review customer complaints and project management.
- Quality assurance: Review construction quality.

3.3.4 Customer Privacy Protection

Acter places great importance on the protection of privacy and personal data. A customer privacy protection mechanism has been established, requiring all employees and suppliers to strictly comply with contractual obligations and relevant regulations. Ongoing efforts are made to maintain and enhance information security, ensuring rigorous control at every stage. Any employee found in violation is subject to disciplinary action in accordance with the Company's Code of Conduct. In 2024, Acter reported zero incidents of customer privacy breaches or data leaks.

→Customer Privacy Protection Measures

Information Security Management Mechanism

- The IT Department continuously reviews Acter's information security risks and implements control measures accordingly. It also hires an external information security company to investigate the Company's overall information system on a regular basis.

Advocacy and Educational Training for Employees

- The IT Department distributes EDMs (Electronic Direct Mail) for information security advocacy on an irregular basis. It also conducts educational and training sessions for all employees.
- Stipulate rules governing relevant handling measures and strictly request sales personnel to protect customers' information.

Legal Regulations and Complaint Channel

- Sign non-disclosure agreements (NDAs) with customers and comply with legal regulations and inspections.
- Establish reporting/complaint channels on the Company's official website and appoint a department in charge of reported matters.

3.4 Supply Chain Management

GRI：2-6, 2-23, 2-24, 204-1, 308-1, 308-2, 414-1, 414-2

Suppliers are among our most important partners. To build a sustainable and resilient supply chain, we incorporate suppliers' ESG performance into our selection and management processes.

We have established a responsible and transparent supply chain management framework that requires suppliers to provide a safe working environment, prohibit forced labor and child labor, respect and protect employee rights, prevent environmental degradation, and uphold ethical business practices. Through annual audits and capacity-building measures, we ensure our suppliers' compliance with Acter's Code of Conduct. By guiding our supply chain toward sustainable transformation, we not only mitigate potential risks but also make a meaningful contribution to the United Nations Sustainable Development Goals (SDGs).

3.4.1 Supply Chain Structure

We have established a diversified and resilient supply chain structure and actively expanded our global network of partners to ensure operational efficiency amid market fluctuations. We categorize our suppliers as contractors and materials and equipment suppliers based on their attributes. Suppliers whose annual transaction amount exceeds NTD10 million are designated as "key suppliers". As of 2024, Acter has accumulated 6,428 partners worldwide, encompassing regions such as Taiwan, Europe, the United States, Northeast Asia, Southeast Asia, and China.

→ Statistics on the Geological Distribution of Suppliers Over the Years

	Taiwan	China	Northeast Asia	Southeast Asia	Europe and the U.S.	Total
2020	5,161 suppliers 99. 14%	17 suppliers 0. 33%	2 suppliers 0. 04%	0 suppliers 0. 00%	26 suppliers 0. 50%	5,206 suppliers
2021	5,476 suppliers 99. 08%	20 suppliers 0. 36%	3 suppliers 0. 05%	1 suppliers 0. 02%	27 suppliers 0. 49%	5,527 suppliers
2022	5,817 suppliers 99. 13%	20 suppliers 0. 34%	3 suppliers 0. 05%	1 suppliers 0. 02%	27 suppliers 0. 46%	5,868 suppliers
2023	6,076 suppliers 99. 14%	20 suppliers 0. 33%	3 suppliers 0. 05%	2 suppliers 0. 02%	28 suppliers 0. 46%	6,128 suppliers
2024	6,375 suppliers 99. 18%	20 suppliers 0. 31%	3 suppliers 0. 05%	2 suppliers 0. 03%	28 suppliers 0. 44%	6,428 suppliers

→ Proportion of Transaction Amounts with Key / Non-key Suppliers Over the Years

Note: “Key suppliers” refer to suppliers whose annual transaction amount exceeds NTD10 million.

3.4.2 Supply Chain Management Implementation Policy

Acter has established a comprehensive sustainable supply chain management framework based on four core implementation principles—compliance with relevant guidelines, risk identification and assessment, participation in supplier audits, and continuous improvement. A “Supplier Code of Conduct” has been developed to ensure alignment between procurement practices and ethical expectations, thereby mitigating potential conflicts with ESG-related standards. Annual supplier evaluations and corrective action plans are conducted, with targeted support provided to suppliers for developing and implementing improvement measures. These efforts aim to reduce operational disruption risks and continuously enhance supplier sustainability performance.

→ Four Major Implementation Policies for Supply Chain Management

Implementation Rules	Management Actions in 2024
Follow guidelines: Manage upstream and downstream suppliers in accordance with the "Supplier Code of Conduct" and request their compliance with relevant rules and standards.	▪ Requested all new suppliers to sign the "Supplier Corporate Sustainability Commitment Letter". In 2024, all 300 new suppliers have signed the commitment, achieving a completion rate of 100%. In overall, 2,101 suppliers have signed the commitment letter. ▪ Requested all suppliers to sign “Commitment to Integrity and Honesty” and established a reporting mechanism. Suppliers who violate rules related to honesty and integrity will be included in the refusal list. The signing completion rate for 2024 reached 100%.
Risk assessment: Stipulated “Supplier Assessment Form” in accordance with “Procedures Governing Procurement and Materials”, based on which Acter’s team assesses suppliers’ sustainability risks on an annual basis.	▪ Acter conducts the annual supplier assessment every year. Four key suppliers were selected during the reporting year for on-site benchmarking visits or in-person sustainability guidance sessions. ▪ Suppliers’ sustainable development and climate risk mitigation actions have been incorporated into the assessment criteria.
Participation in audits: Distribute the "Sustainability Risk Self-Assessment Questionnaire" to suppliers and conduct on-site factory visits and audits based on the survey results.	▪ Targeted suppliers involving high risks were conducted on-site factory visits and audits, through which Acter managed to understand their risk status. Additionally, based on the audit results, suggestions for improvement were provided, and the suppliers' improvement status was tracked in order to mitigate related risks. There were no high-risk suppliers identified in 2024.
Continuous improvement: Utilize the factory visit and audit results to engage in constructive discussions with suppliers to facilitate further improvement. Offer advice or assistance as needed to support their progress.	▪ Committed to establishing a corporate sustainability exchange platform through the "Supplier Foster Plan" to provide suppliers with education, training, and key guidance, and to monitor the subsequent improvement results. ▪ Ended business relationships with suppliers who were unable to achieve the goals.

→ The implementation results of new suppliers signing the “Supplier Corporate Sustainability Commitment Letter”

→ Highlights of Supplier Code of Conduct

Labor
- No discrimination
- Fair treatment
- No child labor
- Free choice of employment
- Working hours
- Salary and allowance
- Freedom of association and collective bargaining

Health and Safety Standards
- Occupational safety
- Emergency response and preparation
- Occupational injury and diseases
- Industrial hygiene
- Labor work
- Machine protection
- Sanitation, food and accommodation
- Health and safety communication

Code of Ethics
- Business integrity
- No unjust proceed
- Information disclosure
- Intellectual property
- Fair trade, advertising and competition
- Protect identity and eliminate retaliation
- No conflict mineral
- No Privacy

Environment
- Environmental permit and compliance
- Pollution prevention and treatment; resource saving
- Hazardous substances
- Wastewater and solid wastes
- Emission of air pollutant

Management System Standards
- Corporate commitments
- Management responsibility and duty
- Legal and standard essentials
- Risk assessment and management
- Improvement goals
- Training
- Communication
- Labor feedback and participation
- Audit and evaluation
- Correction procedures
- Documents and records
- Suppliers' responsibilities

→ Supplier Site Visit Process

Selection Criteria for Site Visits
Key suppliers of the year are selected for on-site observation and learning activities.

Site Visit Focus Areas
- Compliance with the Supplier Code of Conduct
- Review of ISO certifications or other relevant product certifications

Site Visit Outcomes
- Conformance with the Supplier Code of Conduct
- Newly obtained certification: TAF Accreditation
- Research and development efforts aimed at reducing compressor operation time and power consumption

3.4.3 Supplier Sustainability Development

Acter has established a Supplier Code of Conduct in alignment with international standards, requiring all suppliers to comply with the outlined principles. Suppliers are mandated to sign a Sustainability Commitment Letter as a prerequisite for qualification. Throughout the partnership, qualified suppliers are subject to periodic risk assessments and on-site audits to ensure ongoing improvement in sustainability performance. Beyond existing suppliers, Acter actively promotes and encourages suppliers to adopt the same ESG standards across their upstream and downstream partners. By leveraging the influence within the value chain, we aim to drive greater collective impact and foster shared value through mutual reinforcement of sustainability practices.

→ Key Elements of the Corporate Sustainability Commitment Letter

Environmental
- Compliance with applicable environmental laws and regulations
- Preference for environmentally friendly and recycled products
- Protection of the health and safety of employees and local communities
- Adoption of energy-saving and eco-efficient technologies to minimize pollutant emissions

Social
- Adherence to internationally recognized human rights standards
- Respect for freedom of association, collective bargaining, and freedom of expression
- Prohibition of child labor and all forms of discrimination
- Compliance with occupational safety and health regulations

Economic
- Commitment to ethical business conduct
- Zero tolerance for corruption and bribery
- Proactive engagement and communication with stakeholders

→ Acter Sustainable Supply Chain Development Policy

Construction Safety
We require all on-site subcontractors to conduct daily pre-task safety briefings and strictly comply with occupational health, safety, and environmental (HSE) regulations to ensure a safe and healthy working environment.

Ethical Business Conduct
We refuse to engage with suppliers who violate ESG principles or demonstrate poor performance in evaluations. Any misconduct or legal violations identified among suppliers may be reported directly and without prior notice.

Green Procurement
We actively implement local and green procurement practices, giving preference to products with eco-labels and those that are environmentally friendly.

Enhancing Resource Circularity
We strengthen the reuse and recycling of waste materials to reduce environmental impact and promote circular resource utilization.

Risk Management Implementation
We regularly identify high-risk suppliers and conduct audits and capacity-building programs to mitigate associated risks.

Conflict Minerals Avoidance
We ensure that our products and supply chain are free from conflict minerals.

Climate and Ecological Action
We assess climate-related risks within the supply chain, establish disaster prevention and response mechanisms, and minimize ecological impacts caused by construction activities.

3.4.4 Supplier Assessment

Acter regularly conducts comprehensive evaluations of its suppliers based on criteria such as material and construction quality, delivery performance and construction achievement rate, pricing competitiveness, technical expertise, level of cooperation, financial status, and corporate sustainability performance. These assessments are carried out through both documentary reviews and on-site audits to ensure the effective implementation of sustainable practices across the supply chain. Suppliers achieving an overall score of 80 or above (Class A) are granted priority in contract awards when bidding prices are equivalent. Conversely, suppliers failing to meet the required standards may face a reduction in business volume or termination of cooperation. Suppliers scoring below 60 points are disqualified from engagement. In 2024, Acter completed sustainability assessments for a total of 127 key suppliers.

→ A Historical Key Supplier Assessment Results

→ Statistics on Key Supplier Assessments Over the Years

	2020	2021	2022	2023	2024
Number of assessed suppliers	99	114	179	101	127
Number of suppliers traded with during the year	1,008	1,093	1,309	1,268	1,213
Assessment proportion	9.82%	10.43%	14%	8%	10%
Average score	79.5	81.5	73.3	75.1	80.8

3.4.4.1 Supplier Sustainability Risk Assessment

To better understand the sustainability performance of the supply chain and identify potential sustainability risks, Acter has established a risk assessment framework based on various screening dimensions and methodologies. This framework aims to identify suppliers with potentially high risks in economic, environmental, and social aspects. Suppliers identified as higher-risk are subject to audits and improvement guidance to ensure risks are effectively managed and mitigated, thereby enhancing the resilience of Acter's supply chain.

Proactive Assessment ★ Scope of Evaluation: All Suppliers

Suppliers are initially screened based on the nature of their business relationship with Acter and their procurement value. In addition, a preliminary evaluation is conducted to examine the suppliers' industry categories and potential negative impacts across Environmental, Social, and Governance (ESG) dimensions.

Facets	Content
Environment Society Governance	(1) Records of major incidents and violations related to governance, environmental, and social aspects. (2) Potential negative impact risks (Environmental: hazardous substances management, Social: child labor, forced labor, Governance: corruption, bribery, supply disruption risks, etc.)
Business Relevance	Suppliers are preliminarily assessed based on procurement expenditure, taking into account their industry classification, including raw materials, equipment and machinery, facilities engineering, and outsourced services.
Country/ Region	Geographical and high-risk country controls are incorporated based on supplier locations, considering geopolitical factors, conflict zones, and risk identification related to high-risk countries.
Industry Characteristics	Sustainability risk assessment questionnaires are developed for different supplier industry categories, focusing on key risk issues specific to each sector to identify industry-specific sustainability risks.
Product Attributes	Key materials containing hazardous substances are identified based on material characteristics.

Risk Assessment ★ Scope of Evaluation: Tier-1 Critical Suppliers

Acter develops tailored sustainability risk assessment questionnaires based on the specific risk concerns associated with different supplier industry categories. These self-assessment questionnaires are distributed to suppliers, who are required to complete them and provide supporting documentation. This process enables Acter to gain deeper insights into the sustainability risks within its supply chain.

→ Sustainability Audit

Audit Approach	Implementation Approach	Target	Number of Suppliers	2024 Performance	2024 Goals	Long-term Goals (2030)
Desktop Audit	Relevant supporting documents are reviewed through the "Sustainability Risk Assessment Questionnaire" to complete the desktop risk assessment.	Tier-1 Critical Suppliers	127	Achieved 100% completion of Tier-1 Critical Suppliers assessment (127 suppliers)	Achieved 100% completion of Tier-1 Critical Suppliers assessment	Achieved 100% completion of Tier-1 Critical Suppliers assessment
On-site Audit and Desktop Audit	On-site audits are conducted by the Procurement Department.	Tier-1 Critical Suppliers	4	Tier-1 Critical Suppliers 100%	Achieved 100% completion of Tier-1 Priority Suppliers assessment	Achieved 100% completion of Tier-1 Priority Suppliers assessment
Industry Standard Audit	The Responsible Business Alliance (RBA) standards are adopted for audit procedures, with a Self-Assessment Questionnaire (SAQ) used for the desktop audit.	Tier-1 Critical Suppliers	127	Achieved 100% completion of Tier-1 Critical Suppliers assessment (127 suppliers)	Achieved 100% completion of Tier-1 Critical Suppliers assessment	Achieved 100% completion of Tier-1 Critical Suppliers assessment

Corrective Actions and Supplier Support

In response to audit findings, Acter assists suppliers in developing corrective action plans through on-site visits and remote guidance, requiring suppliers to complete corrective measures within a specified timeframe. In 2024, a total of four on-site audits were conducted for critical suppliers, with no corrective actions required.

3.4.4.2 Supply Chain Risk Management and Control

Amid evolving global dynamics, escalating geopolitical risks, and increasing supply chain uncertainties, supply chain resilience and risk management have become critical drivers of corporate sustainability. We proactively develop and strengthen supply chain risk management strategies to mitigate potential disruptions, raw material shortages, and regulatory changes.

To ensure operational continuity, Acter maintains close collaboration with supply chain partners through risk assessments, supplier sustainability capacity-building initiatives, and diversified sourcing strategies to secure stable material supply and service delivery. Additionally, we place strong emphasis on labor rights and environmental impacts across the supply chain, striving to foster safe and healthy working environments, minimize environmental and social risks, and jointly advance corporate sustainability commitments with our partners—enhancing the overall resilience and sustainability of the supply chain.

→Supply Chain Challenges and Response Strategies in 2024

Supply Chain Problems and Challenges	Acter's Response Approach	Number of Suppliers	Implementation Effectiveness
The large-scale expansion and global deployment of the semiconductor industry are expected to further exacerbate Taiwan's current labor shortage	We proactively identify and evaluate qualified contractors in advance, incorporating them into our potential vendor list for early planning of construction vendors and workforce allocation. This approach helps mitigate risks by avoiding the concentration of all resources within a single project.	66	Listed Eligible Contractors
Acter's significant revenue growth has led to increasing challenges related to limited supply chain resources	We also strengthen the development of diverse new supplier resources by setting individual procurement KPIs and conducting performance assessments with regular tracking of transaction status with new vendors to enhance sourcing efficiency. In collaboration with the Engineering Department, we introduce and cultivate more competitive suppliers. In addition, we regularly organize supplier conferences to establish positive and effective communication channels with our suppliers.	245	In 2024, 27 competitive suppliers were successfully recommended and introduced to project sites. In 2024, 39 new suppliers with transaction amounts exceeding NTD500,000 continued to collaborate with the company. The second annual Supplier Conference was held on May 1, 2024.

→ 2024 Annual Supplier Conference

3.4.4.3 Supplier Fostering Plan

Acter has formulated a supplier development program based on four strategic pillars: strengthening suppliers' response capabilities, enhancing occupational safety and health management, improving quality management, and raising awareness of sustainable development. In response to deficiencies identified during audits, Acter provides suppliers with targeted support such as training programs and focused guidance, assisting them in formulating corrective action plans and ensuring improvements are completed within the specified timeframe. Follow-up audits are conducted to continuously monitor the implementation status of these improvement plans, ensuring that all identified issues are effectively addressed. This approach reinforces the resilience and continuity of sustainable supply chain management.

→ Implementation Strategy/ Specific Approach of the Supplier Foster Plan

Assisting suppliers in enhancing their response capabilities

- Offer substantial resources to mitigate the risks of supply chain equipment from being affected by the environment while enhancing suppliers' response capability.
- Arrange education and training programs to enhance suppliers' expertise, enabling them to adapt to market and technical changes.
- Enhance suppliers' response capability through the sharing of industrial experience.

Implementing occupational safety and health measures

- Provide ESH training programs and conduct toolbox meetings to enhance suppliers' awareness and capabilities in work safety and prevention.
- Implement occupational safety inspections.

Optimizing quality

- Provide training/ programs or share Acter's experience to enhance suppliers' expertise.
- Implement quality checks.

Enhancing suppliers' awareness of corporate sustainability

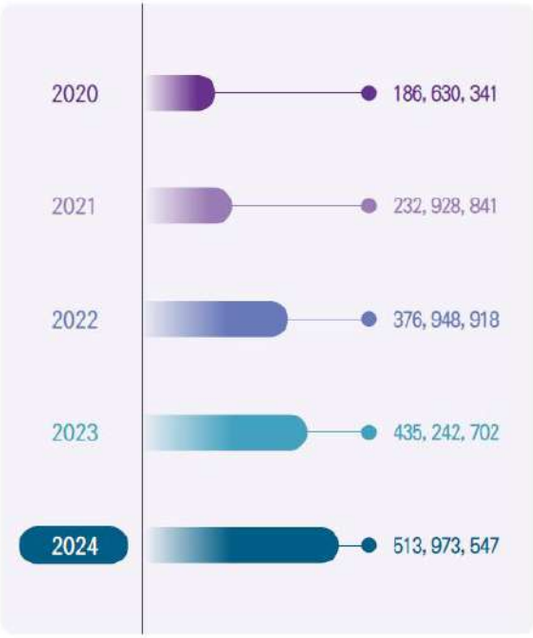
- Establish a corporate sustainability exchange platform to share Acter's experience and information on ESG, and request suppliers to align with relevant policies to expand the benefits of corporate sustainability.
- Invite suppliers to participate in Acter's ESG activities and plans.

Outstanding Suppliers at the Supplier Conference

3.4.4 Green Procurement

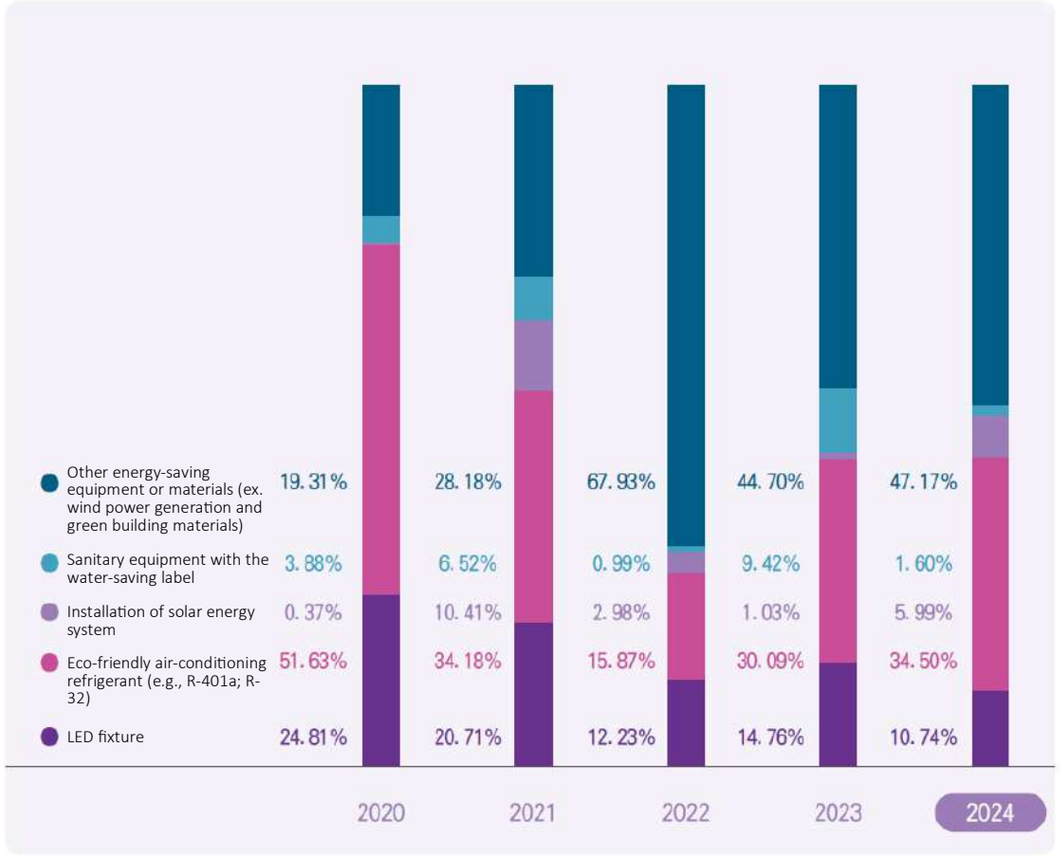
Acter has established Green Procurement Principles in alignment with the 3R principles (Reduce, Reuse, Recycle), implementing comprehensive management from the sourcing of raw materials through to the procurement stage. Priority is given to products with environmental certifications, recycled or low-pollution materials, and recyclable components. High-energy-consuming equipment is phased out and replaced with more energy-efficient alternatives to enhance operational efficiency and reduce energy waste. In 2024, the total value of green procurement in Acter's contracted projects amounted to NTD513.97 million, representing a 7.19% increase compared to the previous year.

→Green Procurement Amount Over the Years

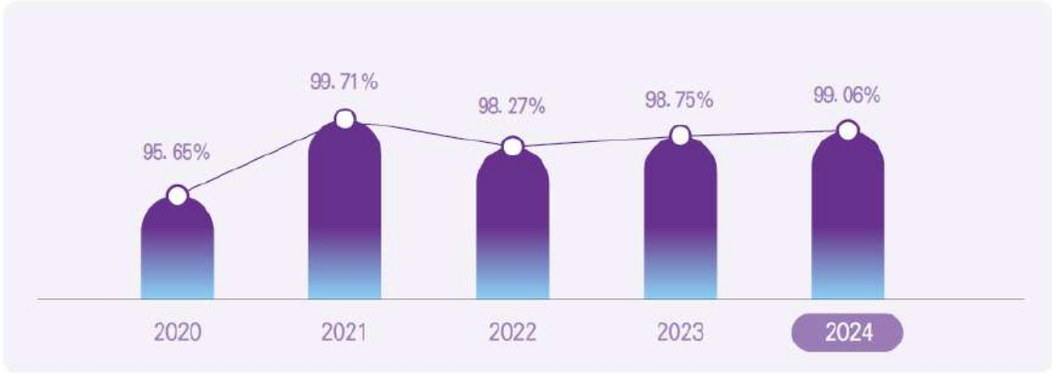


Tax included (Unit: NTD1,000)

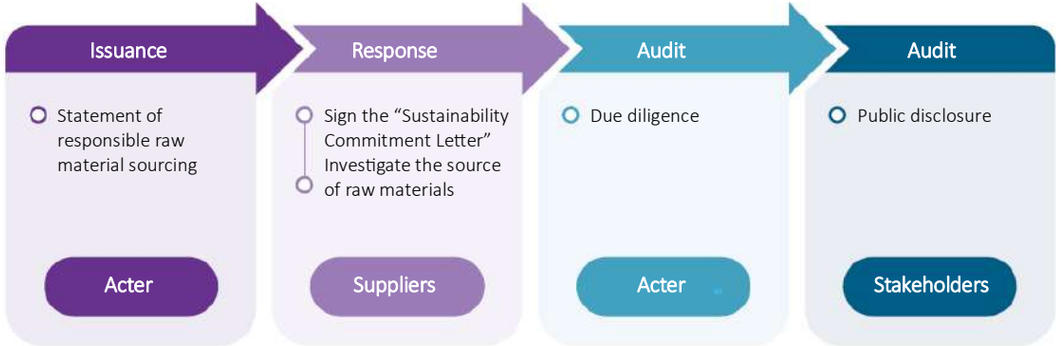
→Analysis of Green Procurement Items Over the Years



→ Proportion of Acter's Local Procurement Over the Years



→ The Responsible Procurement Management Process



3.4.5.1 Optimization of Local Procurement

Acter upholds the core principles of local procurement, low-carbon operations, and sustainable supply chain management, striving to reduce the carbon footprint of its supply chain while co-creating economic value with local partners. We prioritize the sourcing of local materials and equipment to ensure supply chain stability and minimize the environmental impact associated with long-distance transportation. In 2024, local procurement accounted for 99.06% of Acter's total procurement expenditure, demonstrating our commitment to environmental responsibility and shared prosperity within the industry.

3.4.5.2 Responsible Mineral Sourcing

Acter remains committed to responsible mineral sourcing by upholding the principles of human rights and strictly prohibiting the use of conflict minerals. We ensure that all selected mineral sources align with our ethical standards. To reinforce this commitment, we require all suppliers to sign a "Sustainable Operations Commitment Letter," mandating the establishment of conflict mineral management policies and the elimination of all forms of child exploitation. Furthermore, we actively extend due diligence efforts to upstream suppliers to verify that all products and raw materials comply with social responsibility and sustainable development standards, thereby generating long-term positive impacts for the company, society, and the environment.

Sustainable Environment

4.1 Climate Change Management

4.2 Energy and Environmental Management

Climate-related issues are accelerating the transition toward a global low-carbon economy and reshaping business models. Enterprises must not only adapt to these changes but also take a proactive role in leading the transformation. As a green engineering practitioner, Acter assumes responsibility for driving sustainable development by formulating operational strategies and management objectives, continuously strengthening its actions and commitments, and guiding the industry in advancing decarbonization and sustainability transformation.

10.76 %

Absolute Reduction in Scope 1 & 2 Greenhouse Gas Emissions (Baseline Year 2022)

0 cases

0 incidents of major violations and 0 cases of work suspension.

6.1%

Reduction in Energy Consumption

4.1 Climate Change Management

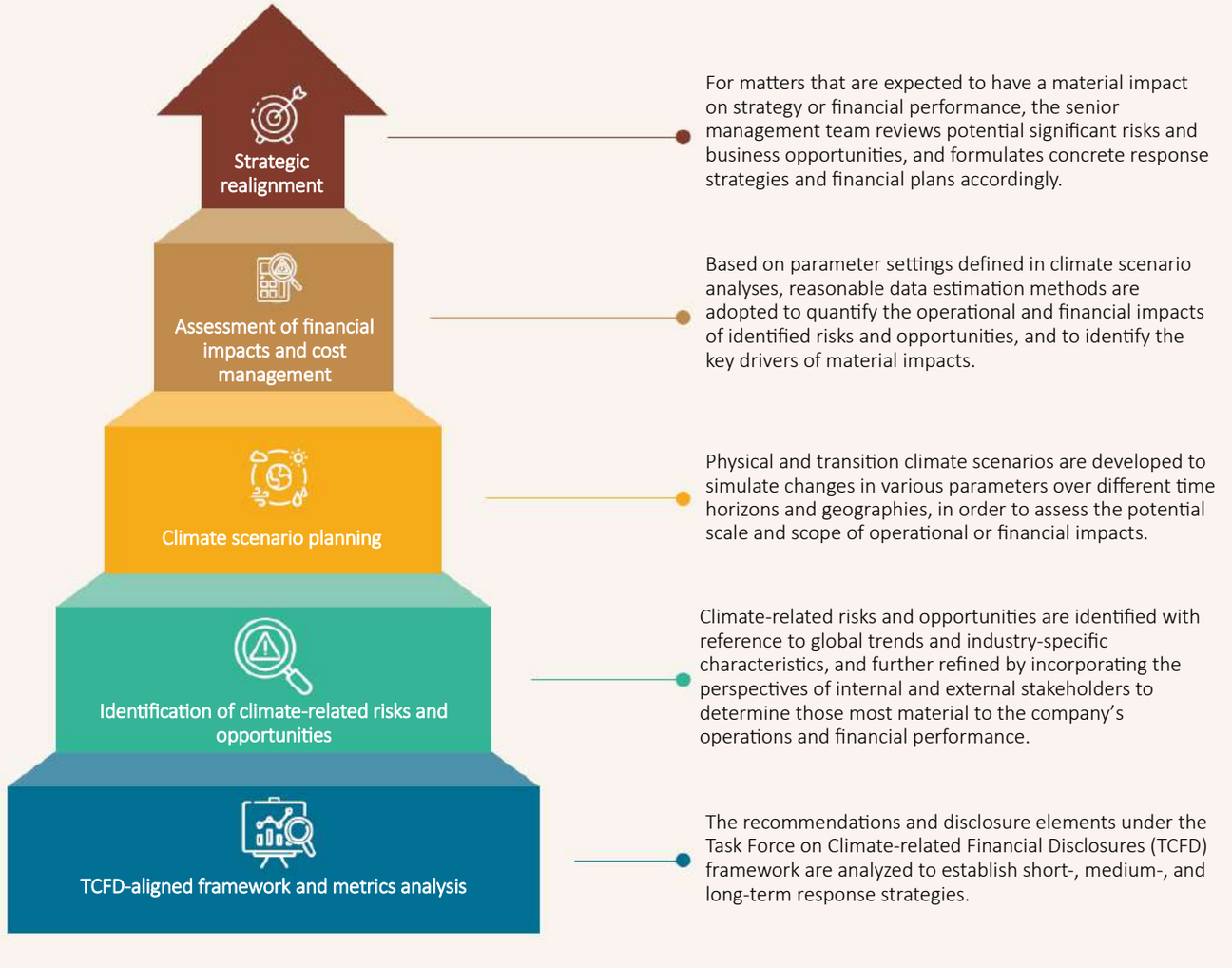
• GRI：2-12, 302-1, 302-3, 305-1~3

According to the World Economic Forum's Global Risks Report 2024, the global landscape is being profoundly shaped by two major crises—climate change and geopolitical conflicts. These challenges have introduced significant uncertainty and are driving four systemic structural shifts: geopolitical realignment, demographic transformation, technological evolution, and climate transition. In response to global climate challenges, Acter upholds its corporate sustainability responsibility by actively supporting international decarbonization initiatives. We conduct climate risk assessments and financial quantification in alignment with the Task Force on Climate-related Financial Disclosures (TCFD) framework, and enhance climate change management through the implementation of a PDCA (Plan-Do-Check-Act) cycle. We are committed to advancing a low-carbon transition by integrating green engineering solutions and collaborating closely with our supply chain and stakeholders to co-create a more resilient and sustainable future.

4.1.1 Core Elements and Management Practices of TCFD

Acter regards climate governance as a core issue of sustainable development and annually adopts the framework of the Task Force on Climate-related Financial Disclosures (TCFD) to identify climate-related risks and opportunities. To strengthen climate governance, the Board of Directors serves as the highest supervisory body, overseeing overall climate strategy and monitoring management's execution of climate-related risk management and key performance indicators. A Sustainability and Nomination Committee, composed of independent directors as members and supported by the General Administration Office as the executive secretariat, is established under the Board. The committee is responsible for evaluating and analyzing various risk scenarios, including climate-related risks, and convenes at least twice a year to review implementation outcomes. The committee also advances sustainability-related initiatives in alignment with strategic goals and develops both mitigation and adaptation strategies in response to climate challenges.

→ Climate Accountability Actions



→Operational Management Framework of TCFD

Governance

- A Sustainable Development and Nomination Committee has been established as the dedicated unit for sustainability, with independent directors serving as committee members and the General Administration Office acting as the executive secretariat. The committee is responsible for driving sustainability-related matters across all departments.
- To effectively identify and manage climate-related risks and opportunities, an Operational Sustainability Task Force was formed, chaired by the Deputy General Manager of the Operations Division of the Engineering Department. The task force is responsible for implementing sustainability initiatives aligned with corporate strategies and objectives.
- The Board of Directors is the highest supervisory body for climate-related issues at Acter. It is responsible for approving risk policies and overseeing risk management. The Sustainable Development and Nomination Committee reports the company's sustainability strategies and implementation outcomes to the Board, which, based on these reports, provides guidance and urges adjustments when necessary to ensure alignment with sustainability goals.

Risk management

- A Risk Issue Task Force is responsible for the ongoing management and review of the company's potential risks. Climate-related risks and opportunities are regularly submitted to the Sustainable Development and Nomination Committee for review.
- Through materiality matrix analysis, key risks and opportunities are identified. The company assesses potential impacts and formulates corresponding response measures for effective risk management.
- A PDCA (Plan-Do-Check-Act) management cycle has been established to clarify responsible units and ensure periodic review and continuous improvement.

Strategy

- Based on the likelihood and severity of various climate issues, the company has identified five high-risk climate factors and eight moderate-risk factors, spanning the short-, medium-, and long-term.
- Physical risks are assessed using the RCP 8.5 scenario, while transition risks are analyzed under the NZE (Net Zero Emissions) and NDCs (Nationally Determined Contributions) scenarios. The company evaluates potential operational impacts under each scenario and develops strategic response plans to mitigate risks and enhance disaster resilience.
- Climate-related operational impacts are assessed from a value chain perspective (organization, suppliers, and customers), including financial impact assessments and evaluations, along with adaptation and mitigation measures.

Indicators and goals

- The company has set a target to achieve net-zero emissions by 2050, continuously enhancing climate resilience and reducing climate-related risk exposure.
- Annual greenhouse gas (GHG) inventories are completed for the preceding year, covering Scope 1, Scope 2, and Scope 3 emissions, and are verified by a third-party certification body. Please refer to 4.1.4 Greenhouse Gas Management.
- Reduction targets are set for GHG emissions, energy use, and water consumption. Concurrently, Acter invests in the development of high-efficiency, low-carbon technologies to support the transition to a low-carbon economy. Please refer to 3.2 Green Engineering Management.

4.1.2 Climate Change Risk Identification Procedures

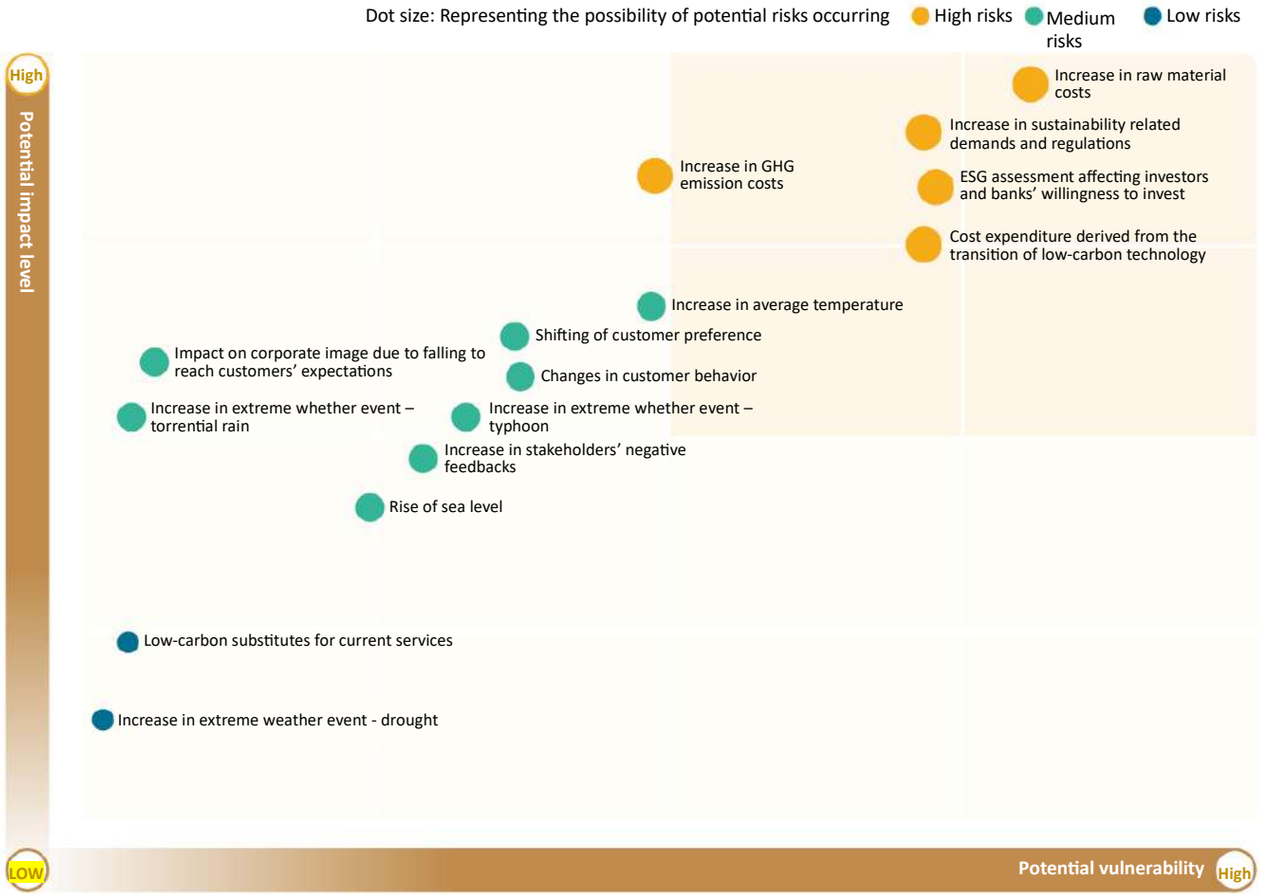
Acter aligns with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), referencing insights and trend analyses from both domestic and international expert institutions, while integrating industry-specific characteristics to establish a comprehensive mechanism for identifying and managing climate-related risks. Through a four-step process of identification, analysis, validation, and review, Acter systematically inventories and assesses the short-, medium-, and long-term risks posed by climate change. Based on this assessment, the Company has identified key climate risk factors, including the operational and supply chain disruptions caused by extreme weather events, long-term challenges stemming from gradual climate shifts, and transition risks associated with regulatory changes, advancements in low-carbon technologies, and evolving market demands. In line with the Enterprise Risk Management (ERM) framework, Acter utilizes a risk matrix to evaluate the likelihood and potential impact of both emerging and existing risks, thereby ensuring the accuracy and effectiveness of mitigation measures. Risk management strategies encompass risk avoidance, control, transfer, and acceptance. These strategies are implemented through business model adjustments, technological upgrades, energy efficiency improvements, supply chain resilience enhancement, and insurance mechanisms to reduce risk exposure. Employing the PDCA (Plan-Do-Check-Act) management cycle, cross-functional task force meetings are held regularly to review the implementation of risk management measures. This ensures continuous optimization and adjustment of the strategies, maintaining long-term competitiveness.

Identification	Analysis	Confirmation	Review
List of identified risks **15 climate risk-related issues**	**Materiality analysis** **37 interdepartmental assessment questionnaires**	**Confirm materiality ranking** **5 high risk factors** **8 medium risk factors**	**Response strategies and measures** **4 work meetings**
Identify and list Acter's climate-related risks by studying and analyzing international trends, corporate benchmarks, reports, and information published by domestic and foreign institutions.	Distribute climate risk materiality assessment questionnaires. Then, through an interdepartmental meeting of department supervisors, identify the Company's major short-, mid-, and long-term climate change risk factors and analyze potential impacts and effects that may be brought by the risks to the Company and assets.	The assessment is conducted based on "risk impact level", "potential risk vulnerability", and " risk occurrence rate" as the assessment standards. The questionnaire scoring results are then summarized and analyzed to establish Acter's materiality ranking matrix for climate risks.	Submit the identification results to the Corporate Sustainability Committee, and then, based on identified climate change risks, set specific response measures, monitoring and control mechanisms, and short-, mid-, and long-term goals. Each year, the achievements and performance status are reported to the Board of Directors and disclosed in Acter's annual sustainability report.

4.1.3 Identification of Major Climate Risks and Opportunities

Acter conducted a Climate Change Impact Questionnaire completed by internal management to collect evaluations and perspectives from operational units regarding climate-related risks. Based on the results of the questionnaire, the Corporate Sustainability Task Force conducted a risk assessment from two key dimensions—impact level and potential vulnerability. Risks were categorized into three levels—low, medium, and high—according to their severity, and a risk matrix was developed to systematically identify the potential impacts of climate change on business operations. In 2024, five high-level climate risk factors were identified increased raw material costs, the influence of ESG ratings on investor and bank willingness to invest, rising sustainability-related requirements and regulations, capital expenditures associated with low-carbon technology transitions, and increased costs related to greenhouse gas emissions.

To effectively mitigate these risks, Acter actively promotes concrete response measures, including enhancing risk assessment mechanisms, implementing scenario analysis, optimizing carbon reduction strategies, and improving transparency in climate-related disclosures. The company continually reviews and adjusts its response plans to ensure the effectiveness of mitigation and adaptation measures. Regular climate risk management meetings are held to ensure that decision-makers and operational teams maintain strong awareness of climate-related risks and can respond proactively to evolving market conditions and regulatory developments.



High Risks

Transition Risk

Short-term risks
- Increase in sustainability-related demands and regulations
- The impact of ESG ratings on investment willingness
- Increase in GHG emission costs

Mid-term risks
- Increase in raw material costs
- Cost expenditure derived from the transition to low-carbon technology

Mid-term risks

Physical Risks

Short-term risks
- Increase in extreme weather events – torrential rain
- Increase in extreme weather events – typhoons

Long-term risks
- Increase in average temperature
- Rise of sea level

Transition Risk

Short-term risks
- Impact on corporate image due to falling to reach customers' expectations

Mid-term risks
- Shifting of customer preference
- Changes in customer behavior
- Increase in stakeholders' negative feedbacks

4.1.3.1 Climate-Related Risk and Opportunity Impact Assessment

In alignment with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), we categorize climate-related risks into transition risks and physical risks. Transition risks encompass aspects such as policies and regulations, technology, market dynamics, and reputation, while physical risks are classified into acute and chronic impacts. We also take into account the potential effects on our supply chain and value chain when identifying and assessing climate-related risks and opportunities. This assessment is conducted at least once annually. Based on the assessment outcomes, we formulate corresponding action plans aimed at enhancing operational resilience, optimizing energy use, adopting low-carbon technologies, and strengthening supply chain management. These measures are intended to mitigate risk impacts and seize transition opportunities, thereby safeguarding the Company's long-term sustainability and competitiveness.

→Risk Impact Assessment- Physical Risks

Type	Risk Drivers	Time Horizon	Potential Impact	Mitigation Strategy
Immediate	Increase in extreme whether event – typhoon	Short-term	▪ Strong winds and heavy rainfall may result in damage to on-site equipment and loss of construction materials, posing risks to personnel safety and impacting project timelines. ▪ Supplier disruptions caused by typhoon-related disasters may lead to shortages of construction materials or increased procurement costs. ▪ Intense precipitation may overwhelm building drainage systems, increasing the risk of water leakage or flooding. ▪ Operational interruptions may adversely affect company performance and employee livelihoods.	▪ A typhoon contingency mechanism has been established to activate site protection measures and safeguard the safety of personnel and equipment. ▪ A diversified supplier strategy is implemented to ensure stable procurement of critical materials and reduce the risk of supply chain disruptions. ▪ Green engineering practices are promoted to enhance building energy efficiency and climate resilience.
Long-term	Increase in average temperature	Long-term	▪ Increased energy consumption from air conditioning systems may result in higher operating costs. ▪ Prolonged exposure to high-temperature working environments may lead to health risks such as heat exhaustion or heatstroke.	▪ Enhance energy efficiency of buildings and equipment; promote the implementation of smart green buildings. ▪ Install shading structures and cooling devices at construction sites; provide adequate drinking water and heat stress education for workers. ▪ Prioritize the procurement of energy-efficient equipment and low-carbon materials.
	Rise of sea level		▪ Low-lying areas may face flood risks, potentially affecting construction progress and the durability of buildings. ▪ Disruptions in the operation of ports and coastal infrastructure may hinder transportation of materials and equipment, leading to project delays. ▪ Strengthen flood prevention and disaster mitigation measures in high-risk areas, which may increase maintenance costs.	▪ Utilize water-resistant and moisture-proof materials to enhance structural durability. ▪ Optimize waterproofing systems for underground facilities to reduce the risk of seawater intrusion. ▪ Develop a diversified supplier strategy to ensure the stable supply of critical materials and reduce the risk of supply chain disruptions.

→ Risk Impact Assessment- Transition Risk

Type	Risk Drivers	Time Horizon	Potential Impact	Mitigation Strategy
Policy and regulatory	Increase in sustainability related demands and regulations	Short-term	▪ Additional resources are required to comply with sustainability regulations, resulting in increased operational costs. ▪ Suppliers must meet green standards, which may affect partnership opportunities. ▪ Failure to proactively respond to sustainability trends may pose reputational risks to the company.	▪ Implementation of an environmental management system to ensure compliance with the latest environmental regulations. ▪ Establishment of an ESG assessment mechanism for suppliers to align the supply chain with the company's sustainability goals. ▪ Regular engagement with investors and customers on sustainability strategies to ensure alignment with market ESG expectations.
Market	Increase in GHG emission costs	Short-term	▪ Failure to proactively reduce carbon emissions may diminish clients' willingness to engage in business cooperation. ▪ The imposition of carbon taxes or carbon fees may result in increased operating costs.	▪ Promote green engineering to enhance building energy efficiency and climate resilience. ▪ Invest in the research and development of alternative materials and technologies to identify low-carbon solutions. ▪ Implement internal training programs to encourage employees to adopt environmentally responsible practices in both their professional and personal lives.
	Increase in raw material costs		▪ Inability to effectively pass on additional costs may lead to higher operational expenses. ▪ Volatility in raw material prices and supply shortages may disrupt the supply chain and delay project timelines. ▪ Elevated costs may impact service pricing, potentially reducing client cooperation.	▪ Develop a diversified supplier strategy to ensure stable access to critical materials and mitigate the risk of supply disruption. ▪ Promote the adoption of green building materials and technologies to reduce reliance on conventional construction materials. ▪ Actively engage with industry associations to help foster a more stable market environment.
Technology	Cost expenditure derived from the transition of low-carbon technology	Short-term	▪ Additional capital investment is required for the development of new technologies, resulting in increased operational costs. ▪ Potential challenges in technology integration may elevate operational and transitional risks. ▪ Employee reskilling and upskilling initiatives may lead to increased corporate expenditures.	▪ A comprehensive employee retraining program is being formulated to facilitate the acquisition of new skill sets. ▪ Long-term partnerships are being established with suppliers to ensure the consistent availability of materials that meet sustainability and operational requirements. ▪ Continue to develop green engineering technologies and techniques and provide net-zero value and services to enhance our market competitiveness.
Reputational	ESG assessment affecting investors and banks' willingness to invest	Mid-term	▪ A poor ESG rating may result in the company being perceived as a higher-risk investment target. ▪ Failure to meet market expectations may lead to a loss of competitive advantage.	▪ Implement sustainable governance and sustainability thinking through concrete actions to sustainably create value for stakeholders. ▪ Participate in domestic and overseas ESG sustainability assessments to obtain certifications from sustainability-related organizations. ▪ The Company continuously engages with stakeholders through channels such as its website and sustainability reports, incorporating stakeholder feedback into improvement actions. ▪ ESG awareness among employees is enhanced through targeted education and training programs.

4.1.3.2 Scenario Analysis

Scenario 1: SSP5-8.5

This scenario is based on the SSP5-8.5 pathway—"Fossil-fueled Development (Conventional Development)"—as outlined in the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6). Under this high-emissions scenario, global carbon dioxide emissions are projected to double by 2050, resulting in an estimated global temperature increase of approximately 4°C by 2100. To assess the potential climate impacts under this scenario in Taiwan, the Representative Concentration Pathway 8.5 (RCP 8.5) projections from the Taiwan Climate Change Projection and Information Platform (TCCIP) were referenced and applied.

→ Scenario Analysis of Physical Risks

The time horizon is categorized into short-term (2024–2040), medium-term (2041–2060), and long-term (up to 2100). The Company is exposed to physical climate risks including an increase in the frequency and increase in extreme weather events – typhoons, rising average temperatures, and sea level rise.

Physical Risks	Parameter	Short-term (2024–2040)	Medium-term (2041–2060)	Long-term (up to 2100)
Increase in extreme weather events – typhoons	Number of Typhoons	Decrease by 10%		Decrease by 50%
	Proportion of Intense Typhoons	Increase by 105%		Increase by 60%
	Change Rate in Typhoon-Associated Precipitation (within 200 km of typhoon center)	Increase by 20%		Increase by 35%
Increase in average temperature	Increase in average temperature across Taiwan	0.8℃	1.6℃	3.5℃
Rise of sea level	Magnitude of sea level rise	0.27m	0.52m	0.77m

Reference:
- TCCIP Interactive Charts → Future Projections https://tccip.ncdr.nat.gov.tw/ds_02_05_ar6.aspx
- Taiwan Climate Change Key Indicators Atlas: AR6 statistically downscaled edition https://tccip.ncdr.nat.gov.tw/ds_05_03_chart_2.aspx
- Climate Change in Taiwan National Scientific Report 2024: Phenomena, Impacts, and Adaptation

→ Physical Scenario Description

Increase in extreme weather events – typhoons

According to the Climate Change in Taiwan: National Scientific Report 2024, under the RCP8.5 scenario, the number of typhoons forming in the Northwest Pacific is projected to decline by the end of the 21st century, along with a shorter average lifespan. The current annual average of 4–5 typhoons is expected to decrease to 3–4 by mid-century, with the possibility of zero typhoons occurring in some years by the end of the century. However, the intensity of severe typhoons is anticipated to increase by approximately 6.5% by the end of the century, posing greater threats to land areas. Typhoons are expected to bring heavy rainfall and strong winds, potentially triggering natural disasters, hinder construction activities, elevate safety risks for on-site personnel, and cause project delays.

Increase in Average Temperature

The rate of increase in average temperature has shown a year-on-year upward trend. In the short term (2024 to 2040), regional differences across various future development scenarios are relatively minor. In the medium term (2041 to 2060), temperature increases slightly exceed short-term levels. By the end of the century (up to 2100), under the SSP5-8.5 scenario, temperatures could rise by as much as 3.5°C. The rise in extreme heat conditions is expected to increase demand for air conditioning, resulting in higher operational costs. Additionally, elevated temperatures may increase the risk of heat-related illnesses and discomfort among on-site personnel.

Rise of Sea Level

Sea level rise is driven by physical processes such as thermal expansion—accounting for approximately 30% to 40% of the total rise—as well as changes in temperature and salinity that affect water density, along with glacial melt and river runoff. Rising sea levels may disrupt or even halt the transportation of raw materials, leading to construction delays and extended project timelines.

Acter's Response Measures to Physical Climate-Related Risks

1. During abnormal climate events, Acter proactively informs employees of relevant operational contingency measures (e.g., site protection protocols and equipment inspections) to mitigate potential disruptions.
2. Procurement of equipment and products bearing eco-label certifications to reduce environmental impact.
3. Establishment of emergency response mechanisms to ensure rapid recovery of construction sites and office premises, thereby minimizing operational downtime.
4. In accordance with site-specific "Occupational Safety and Health Management Plans," external temperatures are monitored, and appropriate working hours are scheduled. Additional measures include the installation of ventilation systems, shading structures, and provision of drinking water to ensure worker safety and comfort.
5. Implementation of a diversified supplier strategy to maintain the stability of critical material supply chains and mitigate the risk of material shortages.

Scenario 2: NZE + NDCs

In response to the climate change crisis, countries worldwide have aligned with the shared vision of the Paris Agreement by formulating Nationally Determined Contributions (NDCs) to establish carbon reduction targets and advance mitigation efforts. Acter assesses potential risks based on global developments and market fluctuations and has outlined a strategic roadmap and action plan to achieve net-zero emissions by 2050.

→ Scenario Analysis of Transition Risk

Transition Risk	Parameter	Current Status	2030	2050
Policy and regulatory	Increase in sustainability related demands and regulations	Greenhouse Gas Emissions (Scope 1 & 2): Key subsidiaries are scheduled to complete greenhouse gas inventories by 2025, with full assurance across all subsidiaries expected by 2027.	Greenhouse gas inventories have been completed in alignment with the financial reporting boundary.	
Market	Increase in GHG emission costs	To regulate emissions from high-carbon-emitting enterprises, a carbon fee mechanism will be implemented starting in 2025, with a levy of NT$300 per metric ton of carbon emissions.	Enterprises with high carbon emissions will incur additional annual carbon costs.	
	Increase in raw material costs	Disruptions and instability in supply availability, driven by macroeconomic shifts, geopolitical tensions, and extreme weather events, have led to increased operational costs.	Due to rising fuel costs and inflation, the average price level is expected to continue increasing.	
Technology	Cost expenditure derived from the transition of low-carbon technology	The number of clients demanding green technologies continues to rise; without proactive development of low-carbon engineering solutions, there is a potential risk of losing 20% to 30% of potential clients.	Clients are placing greater emphasis on corporate ESG performance; services that fail to align with the low-carbon economy trend may be phased out by the market.	
Reputational	ESG assessment affecting investors and banks' willingness to invest	Participation in domestic and international sustainability assessments, such as the CommonWealth Magazine Corporate Citizenship Awards, TCSA, and DJSI.	The growing number of sustainability-related ratings and assessments may lead to inconsistent standards, potentially undermining investor confidence.	

→ Transition Scenario Description

Policy and Regulatory

The Company has implemented the GHG Protocol for greenhouse gas (GHG) inventory, ISO 50001 Energy Management System, and ISO 14001 Environmental Management System, and continues to obtain third-party assurance statements annually. In addition, energy conservation measures are actively promoted to encourage all employees to integrate such practices into their daily work and personal lives, thereby reducing GHG emissions.

Market

In response to the impacts of extreme weather, countries around the world have introduced carbon reduction measures. Enterprises without corresponding mitigation actions may be subject to carbon fees in the future, resulting in increased operational costs. Furthermore, geopolitical tensions, pandemics, and other uncertainties continue to disrupt global supply chains, driving up the cost of raw materials.

Technology

With the growing emphasis on international sustainability trends, clients are placing greater importance on corporate ESG performance. The demand for green buildings and low-carbon construction methods is rising. Enterprises that are unable to offer net-zero solutions may face decreased willingness from clients to engage in long-term collaboration.

Reputational

By adhering to ESG principles and embedding sustainability into its core operations, the Company undergoes third-party evaluations each year to gather feedback and enhance its corporate governance. As sustainability-related regulations and assessments continue to evolve, the differing criteria and indicators adopted by rating agencies may influence investor confidence and decision-making.

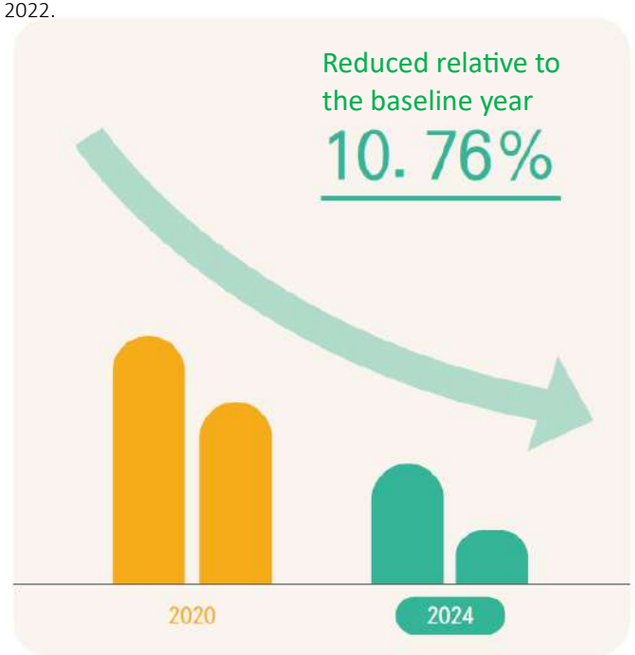
Acter's Response Measures to Transition Climate-Related Risks

1. Conduct annual GHG inventories with third-party assurance and develop carbon reduction strategies tailored to emission volumes and sources.
2. Develop a diversified supplier strategy to ensure the stable supply of critical materials and reduce the risk of supply disruptions.
3. Actively invest in the development of green engineering technologies to offer low-carbon solutions that help clients achieve their net-zero targets.
4. Participate in leading domestic and international sustainability assessments, and enhance ESG policies by integrating reviewer feedback and benchmarking best practices from industry peers.

4.1.4 Greenhouse Gas Management

4.1.4.1 Greenhouse Gas Inventory

Acter conducts annual greenhouse gas (GHG) inventories across all facilities in accordance with the GHG Protocol. The Company engages third-party verification bodies accredited by Taiwan's Environmental Protection Administration to verify both direct and indirect GHG emissions. Emission hotspots are identified and analyzed to formulate targeted carbon reduction strategies, and Acter obtains a GHG verification statement upon completion. In 2024, Acter's Scope 1 direct emissions amounted to 71.7017 metric tons CO_2e, accounting for 13.89% of the Company's total GHG emissions. Scope 2 indirect emissions totaled 102.7514 metric tons CO_2e, representing 19.90% of total emissions, while other indirect emissions (Scope 3) were 341.9231 metric tons CO_2e, comprising 66.22% of the total. In 2024, Acter achieved a 10.76% reduction in combined Scope 1 and Scope 2 greenhouse gas emissions compared to the base year of 2022.



→ Acter's Historical Greenhouse Gas Emissions

GHG emission source		Annual GHG emissions Unit:t-CO_{2e}				
Item	Descriptions	2020	2021	2022	2023	2024
Direct emission (Scope 1)	Covering the fuel of company cars, dispersion refrigerant of company car, dispersion refrigerant of office equipment, fire-extinguisher, and septic tank	130.0039	103.2774	67.8315	75.9532	71.7017
Indirect emission (Scope 2)	Covering externally purchased electricity	46.6259	48.7653	127.6654	91.8240	102.7514
Other indirect emission (Scope 3)	Covering business travel and employee commuting	-	-	321.6870	303.9383	297.6985
	Covering waste produced from fuels and energy related activities and operations	-	-	45.5794	41.7298	44.2245
Total of GHG emissions	(Scope 1 + Scope 2)	176.630	152.043	195.497	167.7772	174.4531
Other indirect GHG emissions	(Scope 3)	-	-	367.266	345.6681	341.9231

Note 1: For externally purchased electricity (Taiwan Power Company), the carbon emission coefficient announced by the Bureau of Energy, Ministry of Economic Affairs for 2024 is 0.474 kilograms of CO2e per kilowatt-hour, converted to metric tons of CO2e for calculation.

Note 2: In 2024, due to business expansion and workforce growth, the Company experienced a corresponding increase in energy demand, resulting in higher greenhouse gas emissions compared to the previous year. To address this, we have formulated an energy management plan, which has contributed to a total reduction of 78,441 metric tons of CO_2e from 17 key green engineering projects (refer to 3.2 Green Engineering Management). Going forward, we will continue to implement energy-saving initiatives to achieve our emission reduction targets.

→ Greenhouse Gas Emissions Intensity Over the Past Two Years

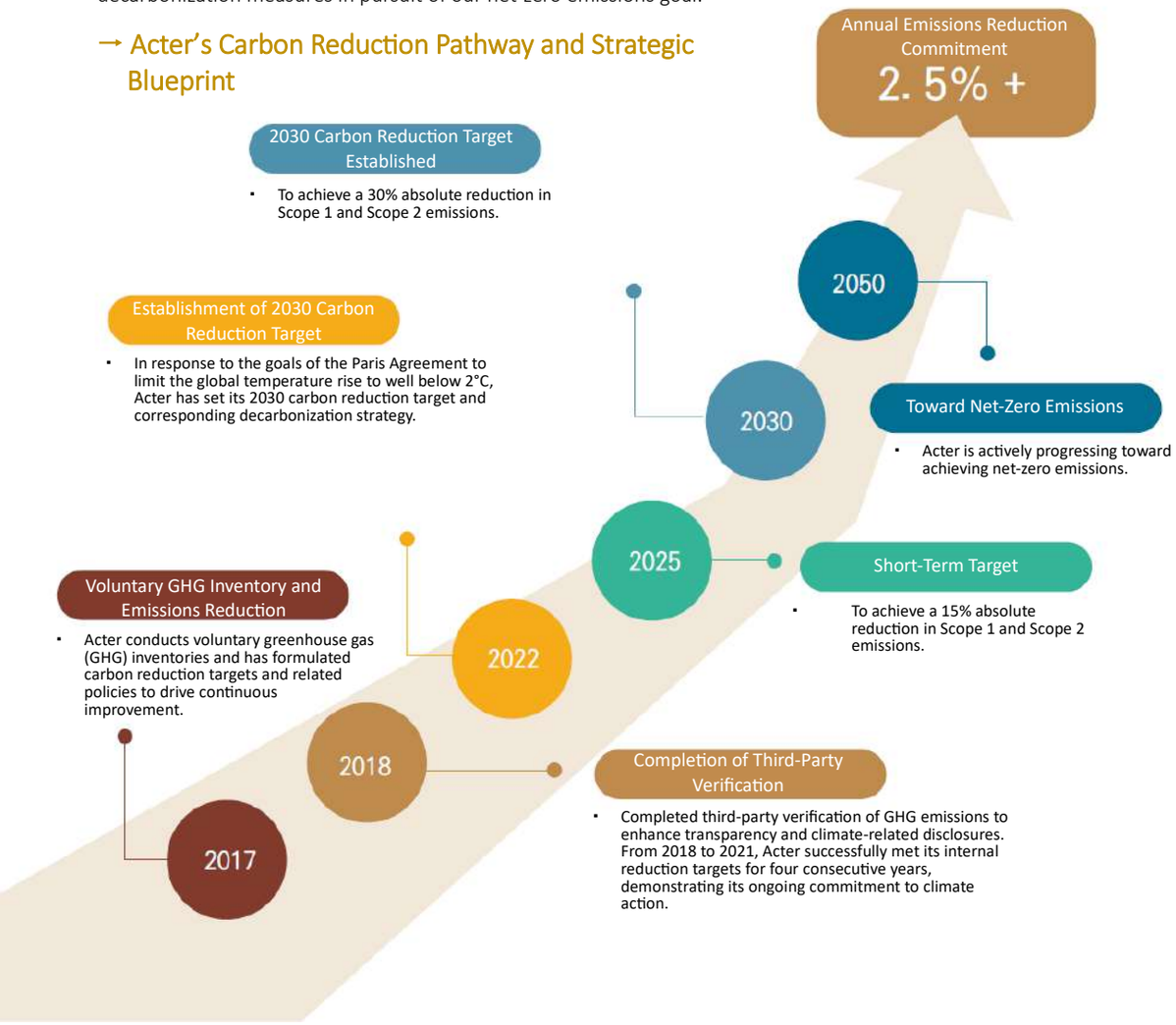
	2023	2024
Emissions Intensity (tonnes CO_2e)	0.0276	0.0199

Note 1: Greenhouse gas emissions intensity = (Scope 1 + Scope 2 emissions) / Annual consolidated revenue (in NT$ millions)
2023: Emissions: 167.7772 tCO_2e; Revenue: NT$6,068 million
2024: Emissions: 174.4531 tCO_2e; Revenue: NT$8,729 million

4.1.4.2 Emission Reduction and Climate Action

Acter has formulated three primary pathways for emission reduction—Process Decarbonization, Facility Decarbonization, and Low-Carbon Energy. Our comprehensive carbon reduction strategy is implemented through green procurement, energy efficiency upgrades, construction process optimization, and internal training programs. To demonstrate our commitment to climate action, we have set 2022 as the base year and established a target to achieve an absolute reduction of 30% in Scope 1 and Scope 2 greenhouse gas (GHG) emissions by 2030. We regularly review our performance and refine our strategies to minimize the environmental impact of our operations. As of 2024, Acter has achieved a 10.76% reduction in GHG emissions. Looking ahead, we will continue to monitor our operational carbon footprint, leverage data analytics and intelligent management technologies, and implement more effective decarbonization measures in pursuit of our net-zero emissions goal.

→ Acter's Carbon Reduction Pathway and Strategic Blueprint



→ Innovative Energy-Saving and Carbon Reduction Initiatives

Core Focus of Carbon Reduction	Key Actions	Specific Measures	Relevant Scopes
Process Carbon Reduction	Green engineering techniques	Utilize Building Information Modeling (BIM) for precise calculations, increasing construction accuracy, reducing the risk of pipeline conflicts, and minimizing material waste. Integrate prefabricated components, modularized piping and wiring, automated monitoring equipment, and various other green engineering techniques to effectively enhance resource utilization efficiency and reduce costs.	Scope 2
	Green buildings	Intelligent energy management and high-efficiency energy-saving designs are implemented to comprehensively enhance system performance, reduce energy consumption, and lower carbon emissions. The optimization of cooling and heating load distribution ensures that the HVAC system maintains high efficiency and low energy usage under varying operating conditions.	
	Power Optimization	High-efficiency motors, LED lighting, and variable-frequency air conditioning systems have been adopted to improve energy performance. The operation modes of cooling towers, air compressors, and HVAC systems are optimized to minimize unnecessary energy consumption.	
Facility-Level Carbon Reduction	Replacing old equipment	Phasing out energy-intensive equipment such as outdated refrigerators, air conditioners, and water dispensers, and replacing them with energy-efficient appliances certified with energy labels. Replacing aging electrical wiring and piping systems to reduce energy loss and mitigate safety risks.	Scope 1
	Green procurement	Adopting energy-saving lighting, inverter-type air conditioning systems, and low-energy office equipment to enhance overall operational efficiency. Establishing internal green procurement guidelines to ensure corporate purchasing aligns with principles of sustainable development.	
Low-Carbon Energy	Energy Management Systems	Implemented the ISO 50001 Energy Management System to establish both short-term and long-term energy conservation and carbon reduction targets. Conducted regular energy audits to identify high-energy consumption areas and potential energy efficiency improvement opportunities.	Scope 3
	Educational Training	Established energy management training programs to enhance employees' awareness of energy conservation and promote energy-saving behaviors. Regularly distributed seasonal newsletters on environmental protection and energy efficiency, and organized seminars and related engagement activities.	

4.2 Energy and Environmental Management

• GRI：2-4, 2-27, 302-1, 302-3

4.2.1 Energy

Acter's energy consumption primarily comprises purchased electricity and gasoline used by company car. In 2024, the total non-renewable electricity consumption of the headquarters and project sites reached 216.7750 kWh, while total gasoline consumption amounted to 29,025.6 liters. The per capita energy usage was 2.3 GJ/person, representing a 6.1% reduction compared to the baseline value of 2.45 GJ/person. Acter has implemented energy-saving initiatives across five key areas: Lighting, Air-Conditioning Systems, Power Consumption, Water Consumption, and Recycling (see the following page for major energy-saving measures). In addition, we have adopted energy-saving and carbon reduction technologies (Note 1) to continuously optimize energy management and enhance electricity efficiency. Through ongoing employee training and daily awareness campaigns, we aim to raise energy conservation awareness among staff and ensure that business growth and low-carbon development progress hand in hand.

→Acter's Historical Power Consumption and Energy-Saving Goals

Scope Boundary	Energy type	Unit	2020	2021	2022	2023	2024 (Note 4)	Scale of increase/ decrease comparing with the reference value (%) (Note 2)	Performance of 2024
Headquarters/ Operations Office	Externally purchased electricity (non-renewable energy)	kWh	91,603	91,142	250.8160	185.5030	216.7750	-0.63%	Achieved! Succeeded in reducing consumption per capita
		Gigajoule (GJ)	329.77	349.71	902.96	667.82	780.41		
	Electricity consumption per capita (Note 3)	GJ/ capita	4.34	4.11	8.13	5.06	6.34	-3.8%	
Company Car	Gasoline	L	52,490.10	39,460.39	27,619.50	30,443.5	29,025.6	-0.02%	Achieved! Succeeded in reducing consumption per capita
		Gigajoule (GJ)	1,711.39	1,286.57	900.51	992.59	946.38		
	Gasoline consumption per capita (Note 3)	GJ/ capita	5.92	3.77	2.32	2.58	2.3	-6.1%	

Note 1: In 2024, a total of 17 benchmark green engineering projects were implemented, with an estimated annual energy-saving benefit of 29,291,829 kWh and a reduction of 78,441 metric tons of CO_2e (refer to 3.2 Green Engineering Management).
Note 2: The baseline is defined as the average usage for the previous two years to reduce potential bias caused by selecting a single data point.
Note 3: Per capita electricity consumption = Total electricity consumption of headquarters and audited project offices (GJ) ÷ Average number of employees at headquarters and audited project offices. Per capita gasoline consumption = Total gasoline consumption (GJ) ÷ Total number of employees.
Note 4: In 2024, the boundary for purchased electricity was adjusted to align with the greenhouse gas inventory boundary (i.e., total electricity consumption of the headquarters and audited project offices). Accordingly, data from 2022 to 2024 have been restated.

→Key Energy-Saving Measures

Lighting

- Adopt T5 tube lights and zone control measures; switch off lights in areas without the need for lighting.
- During working hours, turn off lights that are not in use or unnecessary, or maintain partial lighting.
- The employee who leaves the office work area last should turn off the lights. Employees who work overtime during holidays are only eligible to turn on the lights in their work areas.
- Review the lighting needs and enhance lighting performance.

Air-Conditioning System

- Set the air-conditioning temperature at 26°C to 28°C in the office.
- At 17:30 PM (the end of the workday), turn off the air-conditioning system for the entire area. Only employees who need to work overtime can turn on the air-conditioning system in their work areas.
- The air-conditioned areas should keep doors and windows closed, be separated from the outside air to reduce cold air leakage, or prevent the intrusion of hot air.
- Install curtains to reduce direct sunlight and minimize the use of the air-conditioning system.
- Regular cleaning and maintenance of air conditioning systems to enhance operational efficiency.

Power Consumption

- Purchase products with a green mark, energy-saving label, and high EER value.
- Switch off the computer after finishing work; and turn off the power and unplug all devices.
- Put printers and fax machines into energy-saving mode.
- Adjust water dispensers to energy-saving mode.
- Turn off the lights for an hour during lunch break.
- Utilization of smart plugs or timer switches to reduce electricity consumption during nighttime or non-working hours.

Water Consumption

- Purchase water-saving labeled products and equipment; and add auto-sensing devices to faucets.
- Distribute eco-friendly EDMs irregularly to notify employees of the company's water-saving measures, thereby facilitating water use management.
- Review water use needs and increase the efficiency of using water resources.

Recycling

- Make every effort to utilize double-sided photocopying. Ensure that bound papers are detachable and minimize the use of glue whenever possible.
- Digitize documents, operating procedures, and training materials to minimize paper usage, opt for renewable paper options, and reuse envelopes whenever possible.
- Use portable cups/bottles and chopsticks instead of paper cups and disposable chopsticks; replace tissues and paper towels with handkerchiefs.
- Implement garbage classification and recycle resources; avoid using over-packed products.

4.2.2 Environmental Management System

In response to global environmental challenges, Acter has implemented the ISO 14001:2015 Environmental Management System and integrated it with the ISO 45001:2018 Occupational Health and Safety Management System to establish a unified Environment, Health, and Safety (EHS) management framework. This integration ensures alignment between environmental protection objectives and implementation strategies, enabling comprehensive risk management across operations. To enhance the operational efficiency of the environmental management system, Acter conducts regular internal and external audits and commissions an independent third-party certification body to perform annual audits at both the headquarters and construction sites.

Furthermore, we require our supply chain partners to adhere to the same environmental management principles, ensuring that environmental commitments are upheld across all project phases—from design and construction to operation—jointly advancing a low-carbon and sustainable future.

→ Acter's Historical Environmental Protection Expenditures

Unit: NTD

	2020	2021	2022	2023	2024
Number of Cases	5	4	5	5	5
Expenditure (NT$)	315, 420	160, 070	440, 470	254, 495	396, 370

→ Environmental Violation Statistics for 2024

Item	Number of Regulatory Violations / Total Fines	Number of Non-Monetary Sanctions (Work Suspension)
General Violations	1 case / TWD 12,000	0
Major Violations	0	0

Note: In 2024, one environmental fine was issued for a general violation due to failure to commission a qualified and licensed contractor for waste disposal in accordance with regulations. In response, the Procurement Department issued an internal email on December 12, 2024, to promote proper waste disposal practices, and corrective actions were completed in compliance with relevant regulations on December 16, 2024.

→Environmental Protection Policies

Action(s)	Performance in 2024
Legal Compliance	
Comply with ESH regulations and other requirements, and actively respond to international green environmental protection and zero-disaster activities.	0 incidents of major violations and 0 cases of work suspension.
Green Design	
Implement green energy-saving engineering techniques, enhance green procurement, and adopt green management practices to fulfill our commitment to environmental protection.	A total of 17 green engineering projects were implemented, with an estimated cumulative energy-saving benefit of 78,441 metric tons of CO_2e.
Education and Trainings	
Enhance ESH education and training for all staff to raise their awareness of resource conservation, and promote the Company's recycling and reuse policy. The objectives are to cherish the earth's natural resources, ensure labor safety and health, and prevent diseases and workplace hazards.	The completion rate of ESH training for new employees reached 100% in the year.
Sustainable improvements on the energy resources management system	
Continue to improve the management system, including ISO 14001:2015 and ISO 50001:2018, to enhance energy and resource efficiency.	Completed the ISO 14001:2015 greenhouse gases, obtained third-party certifications for ISO 50001:2018, and conducted semi-annual office CO2 concentration testing.

→ Environmental Awareness and Energy Conservation Advocacy

Acter actively monitors domestic and international environmental regulations and global sustainability trends. To enhance internal communication, the Company regularly issues a quarterly Environmental and Energy Conservation Bulletin via e-newsletters, sharing the latest updates on energy-saving practices, decarbonization strategies, environmental trends, and related corporate sustainability initiatives. This initiative aims to raise environmental awareness among employees, encouraging the integration of energy-saving behaviors into both daily work and personal life. All relevant information is compiled in a dedicated employee portal to facilitate continuous engagement with sustainability developments, fostering a shared commitment to environmental stewardship and sustainable operations.

Biodiversity Spotlight

Earth Day Awareness Campaign

Sustainability Highlights of the Paris Olympics

Net-Zero and Green Living Practices

4.2.2.1 Air Pollution

To ensure that construction activities align with environmental sustainability goals, Acter strictly complies with relevant environmental regulations and has established comprehensive air pollution control measures. Pre-construction training is conducted to ensure that all personnel understand and adhere to air pollutant emission standards, thereby minimizing environmental and community impacts during construction. For temporary emissions that may occur during construction or commissioning phases, the company adopts a proactive risk communication mechanism by notifying relevant stakeholders in advance about the timing and potential impact areas of such emissions, thereby enhancing transparency in environmental information. Furthermore, Acter has implemented stringent pollution control protocols, including internal monitoring and third-party audits, to assess the effectiveness of air pollution mitigation efforts. Management strategies are continuously reviewed and updated based on environmental conditions and technological advancements, ensuring operational compliance with environmental protection standards and alignment with long-term sustainability objectives.

→ Air Pollution Control Measures at Construction Sites

	Approach	Implementation Effectiveness
Spray paint and solvent	▪ Conduct indoor operations only in spaces equipped with control equipment. ▪ Operations must not be carried out in bad weather. ▪ Install ventilation and washing equipment.	Prevent the dispersion of air pollutants to safeguard human health and the ecological environment.
Vehicle transportation and cleaning	▪ All vehicles and machines must pass through the car wash pool and be cleaned using water pipes before leaving the work area. ▪ After loading is complete, the bucket must be securely covered. ▪ When driving into or through the construction site, it is mandatory to follow the site rules and obey the commands of the person in charge.	Prevent dust from flying or settling to maintain air quality.
Open-air burning	▪ No burning of any kind.	Prevent the creation of air pollutants and GHG emissions.

4.2.2.2 Noise

During construction activities, we prioritize the use of low-noise machinery, equipment, vehicles, and tools, complemented by rigorous noise assessments and control measures. For operations with the potential to generate high noise levels, comprehensive scheduling and construction planning are implemented to minimize disturbances to surrounding communities. In cases where construction noise may trigger public concern or complaints, the company proactively engages in stakeholder communication and formulates mitigation plans to ensure timely response to community issues. All complaints from the community are received through multiple accessible channels, including verbal and written submissions, and are addressed promptly. We are committed to maintaining transparency and efficiency throughout the resolution process.

4.2.2.3 Waste Management

As an engineering service provider, Acter's general waste generated from its headquarters office mainly consists of municipal solid waste, which is incinerated and calculated based on the office's proportional floor area. In 2024, the average monthly waste disposal volume was approximately 18 metric tons, which was collected by licensed waste contractors and transported to the Taichung Incineration Plant. Recyclable materials such as paper, metals, plastics, and food waste[1] are separately collected and processed. Construction site waste includes domestic refuse, non-hazardous construction debris, and demolition waste. These are subject to on-site source separation and classification before being handed over to qualified and legally compliant waste management service providers for proper treatment. In certain projects, contractors are responsible for removing and processing waste on their own.

To minimize waste generation, Acter integrates surplus material control within its internal procurement system and applies green practices across all stages—design, material selection, transportation, construction, usage, and demolition. These measures aim to transform waste into reusable resources and promote the sustainable use of materials, thereby fostering a circular economy and advancing a green, sustainable business model.

Note 1: For details regarding food waste, please refer to the 2024 Annual Report.

4.2.3 Water Resource Management

Tap Water and Groundwater

In alignment with the principles of sustainable development, Acter is committed to the responsible use and conservation of water resources. The Company conducts an annual internal review of water usage at its headquarters and establishes water reduction targets to minimize environmental impact. The headquarters building is supplied exclusively by the Taiwan Water Corporation, with no use of groundwater or alternative water sources. Water is primarily used by employees and visitors, and domestic wastewater is discharged into the municipal sewage system, posing no significant impact on the natural environment. To enhance water conservation awareness among employees, Acter has installed automatic sensor faucets, placed water-saving reminders, and regularly distributed environmental e-newsletters. On construction sites, wastewater is managed in accordance with its classification and treated using appropriate methods to ensure regulatory compliance and minimize pollution. Prior to the commencement of construction, Acter develops detailed water use plans and enforces strict environmental monitoring throughout the project lifecycle. Licensed contractors are engaged to handle wastewater collection and treatment. Furthermore, for construction activities that may pose a risk to groundwater quality, preventive measures are taken—such as installing impermeable barriers and monitoring systems—to safeguard groundwater resources from contamination.

→Acter's Historical Water Use Metrics and Targets

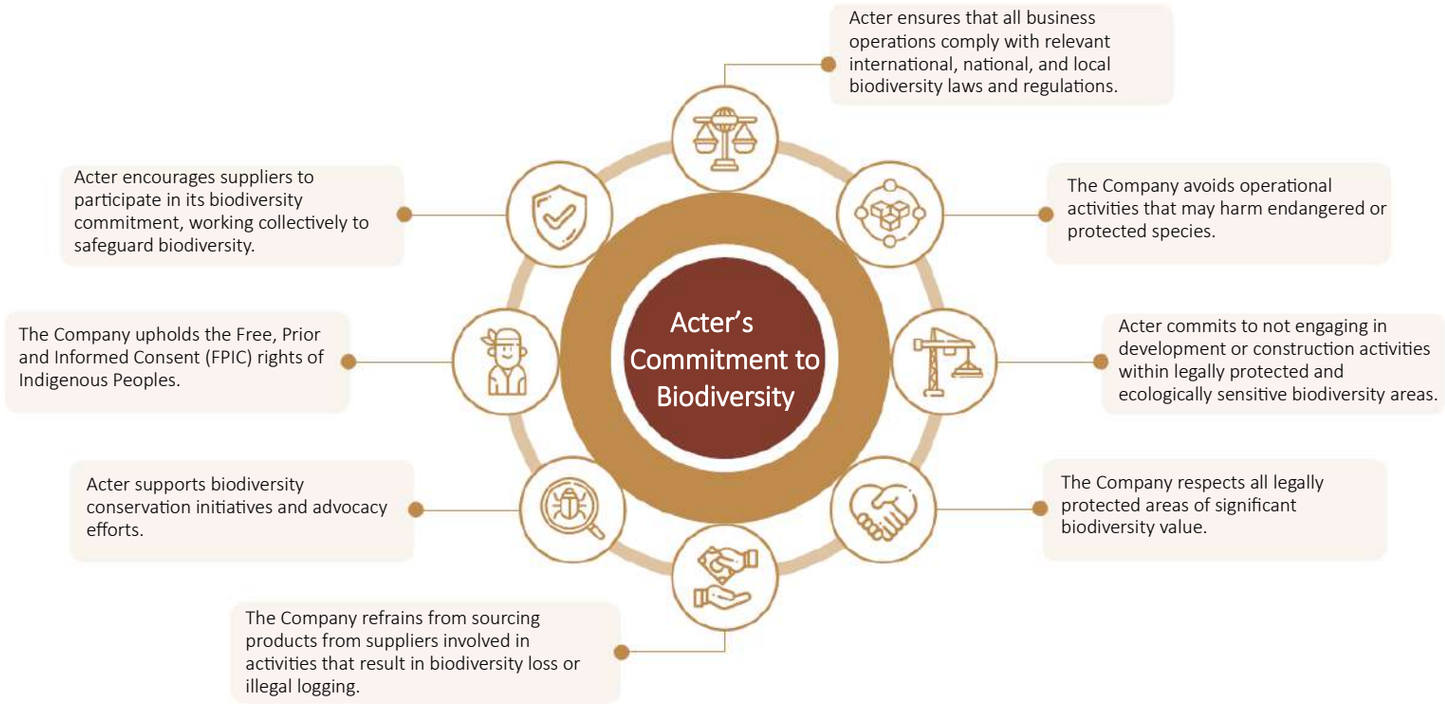
Scope boundary	Water consumption	Unit	2020	2021	2022	2023	2024	Short-term Goals for 2025	Mid-term Goals for 2028	Long-term Goals for 2032
Headquarters	Tap water consumption	Liters (l)	631	759	743	831	1018	Below the Baseline Value	Below the Baseline Value	Below the Baseline Value
	Water use intensity	Liters (l)/ Ping	1.14	1.37	1.34	1.5	1.8	Below the Baseline Value	Below the Baseline Value	Below the Baseline Value
	Water consumption per capita	Liters (l)/No. of people	8.31	8.93	8.16	8.7	10.6	Below the Baseline Value	Below the Baseline Value	Below the Baseline Value

Note 1: Water consumption, water intensity, and per capita water usage at the headquarters are calculated based on water bills issued by the Taiwan Water Corporation, the total floor area, and the number of employees at the headquarters.
Note 2: Water consumption at various construction sites is not disclosed, as water resource allocation varies by project contract. In some cases, water usage is shared among parallel contractors, while in others it is fully borne by the client, making unified data collection challenging.
Note 3: The baseline value is defined as the average water consumption over the preceding two years to minimize bias arising from the use of a single-year data point.
Note 4: In 2024, water consumption increased due to business expansion and workforce growth. To mitigate this impact, Acter issued quarterly environmental e-newsletters to promote water conservation awareness among employees, installed sensor-activated faucets, and implemented water reuse measures to enhance conservation efforts and support the achievement of reduction targets.

4.2.4 Nature and Biodiversity

Biodiversity and forest conservation are fundamental to maintaining natural ecosystems, promoting human well-being, protecting the planet, and sustaining economic prosperity. Acter places great emphasis on biodiversity preservation by ensuring that its operational sites and construction locations are not situated within ecologically sensitive areas. We adhere to relevant environmental impact assessments and regulatory requirements to implement robust environmental management practices that minimize ecological disturbances. To reduce our environmental footprint, we adopt environmentally friendly technologies that ensure wastewater, waste, and noise emissions comply with applicable standards. We also conduct regular monitoring to verify the effectiveness of our pollution prevention measures. Acter actively supports the Global Goal for Nature by establishing biodiversity and environmental protection guidelines. We require our partners to avoid deforestation, preserve natural habitats, and mitigate land pollution, thereby contributing to a positive impact on nature.

→ Acter's Commitment to Biodiversity



Common Prosperity and Growth

Acter is committed to fostering a friendly, healthy, and safe working environment by establishing a comprehensive compensation and benefits system alongside various talent development programs. These initiatives aim to enhance employees' professional competencies and support long-term talent retention. Acter also actively promotes equal opportunities by providing career development platforms for youth, underrepresented groups, and women, thereby cultivating a diverse and inclusive workplace where employees grow together with the company in building a happy and fulfilling enterprise.

87.88 points

Employees' Commitment

100 %

Application rate of reinstatement

Healthcare Platform

Establishment of a group-wide healthcare platform to enable real-time monitoring and management of employee health status.

CHAPTER 05

5.1 LOHAS at Acter

GRI：2-7, 2-8, 2-20, 2-21, 2-30, 201-3, 202-1, 202-2, 401-1, 401-2, 401-3, 404-2, 404-3, 405-1, 405-2

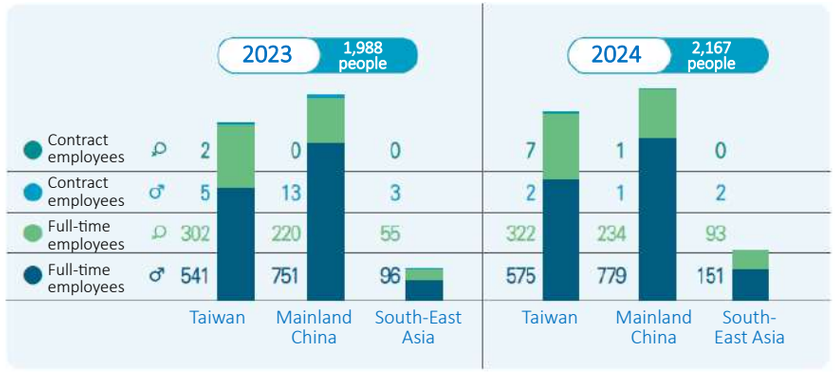
Amid the global trends of sustainable development and digital transformation, businesses are facing increasing challenges in talent acquisition and internal talent cultivation. Acter is committed to developing interdisciplinary professionals while offering market-competitive compensation and benefits, along with comprehensive career development frameworks, to ensure the organization is equipped with a stable and high-quality workforce. Beyond supporting individual employee growth, we adopt innovative learning models and diverse talent development strategies to collaborate with our people on the path to sustainability, striving to realize a shared vision of prosperity and mutual success.

5.1.1 Talent Deployment

Acter proactively allocates human resources both domestically and internationally to maintain corporate competitiveness and support sustainable operations. We formulate talent development strategies to enhance the professional capabilities of local teams, thereby meeting market expectations and ensuring operational efficiency.

We have established robust internal promotion systems and talent development mechanisms, providing career planning opportunities for professionals across various disciplines. We actively recruit technical specialists and continue to collaborate with academic institutions to build a rich and sustainable talent pipeline for the industry.

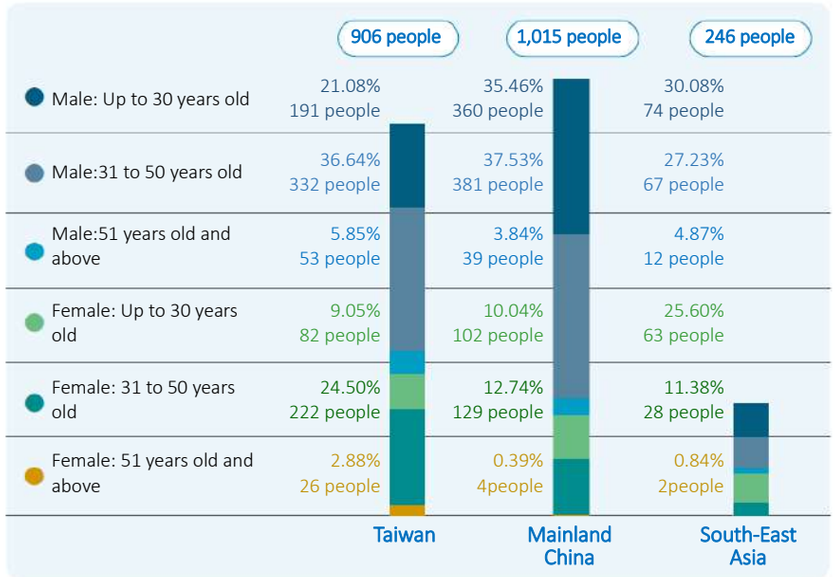
→ Acter Group's Workforce Distribution Over the Last Two Years



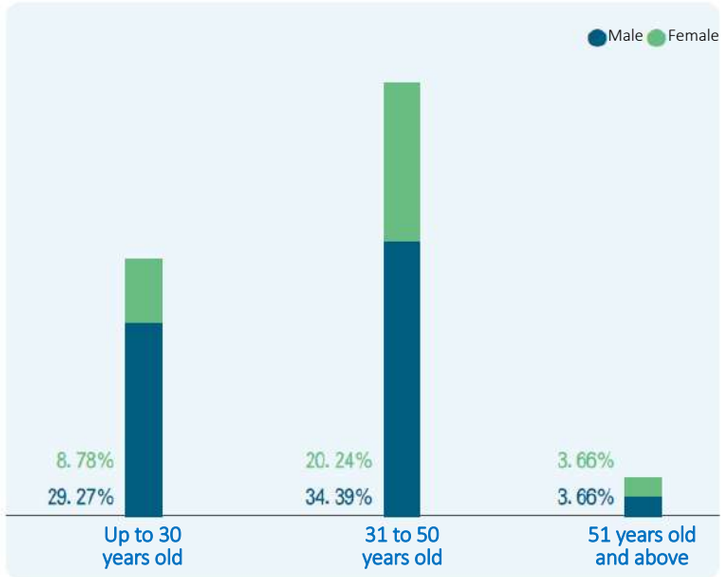
Note: All employees in our Group are full-time; none are part-time.

→ Statistics on Acter's Headquarters Employment Type and Gender

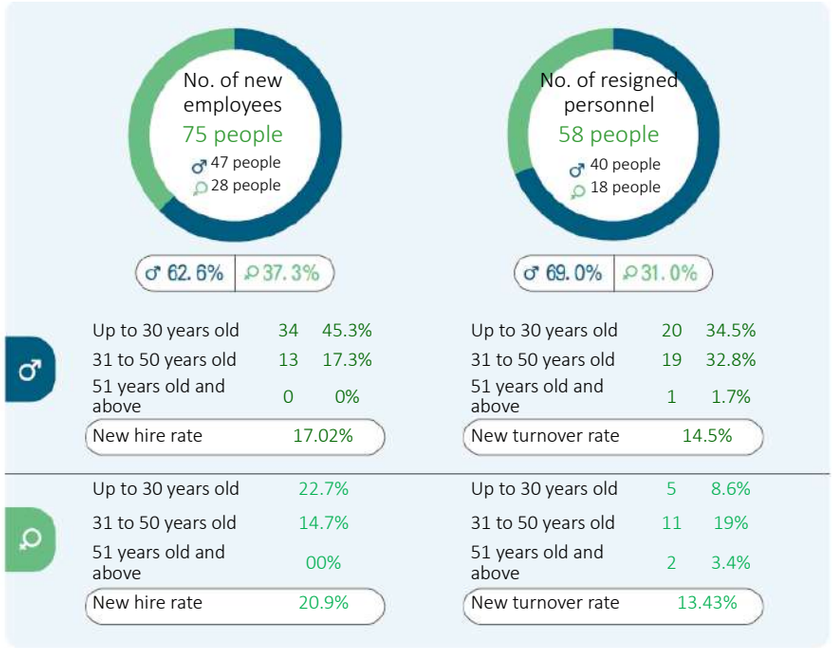
→ Acter's Workforce Structure



→ Analysis of Acter's Headquarters Workforce Structure



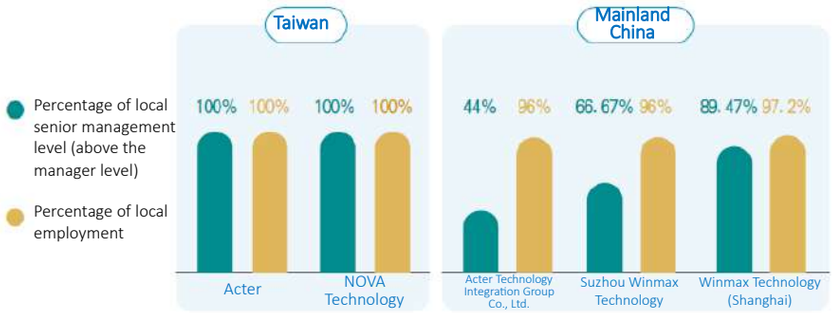
→ Statistics on Acter's Headquarters New and Resigned Employees



	New Employees		Resigned Employees	
♂	Up to 30 years old	34 45.3%	Up to 30 years old	20 34.5%
	31 to 50 years old	13 17.3%	31 to 50 years old	19 32.8%
	51 years old and above	0 0%	51 years old and above	1 1.7%
	New hire rate	17.02%	New turnover rate	14.5%
♀	Up to 30 years old	22.7%	Up to 30 years old	5 8.6%
	31 to 50 years old	14.7%	31 to 50 years old	11 19%
	51 years old and above	00%	51 years old and above	2 3.4%
	New hire rate	20.9%	New turnover rate	13.43%

Note: The new hire and turnover rate is obtained by dividing the number of new hires or departing employees by the total headcount as of December 31, 2024.

→ Local Employment Rate of Acter Group's Major Operations sites



Note: Major operations sites refer to sites that account for a certain percentage of the Group's total annual revenue.

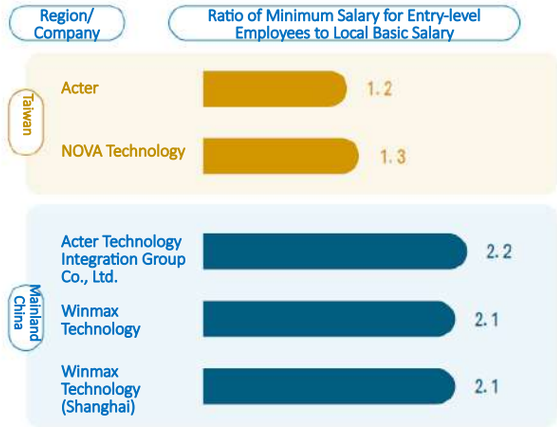
5.1.2 Talent Attraction

5.1.2.1 Remuneration System

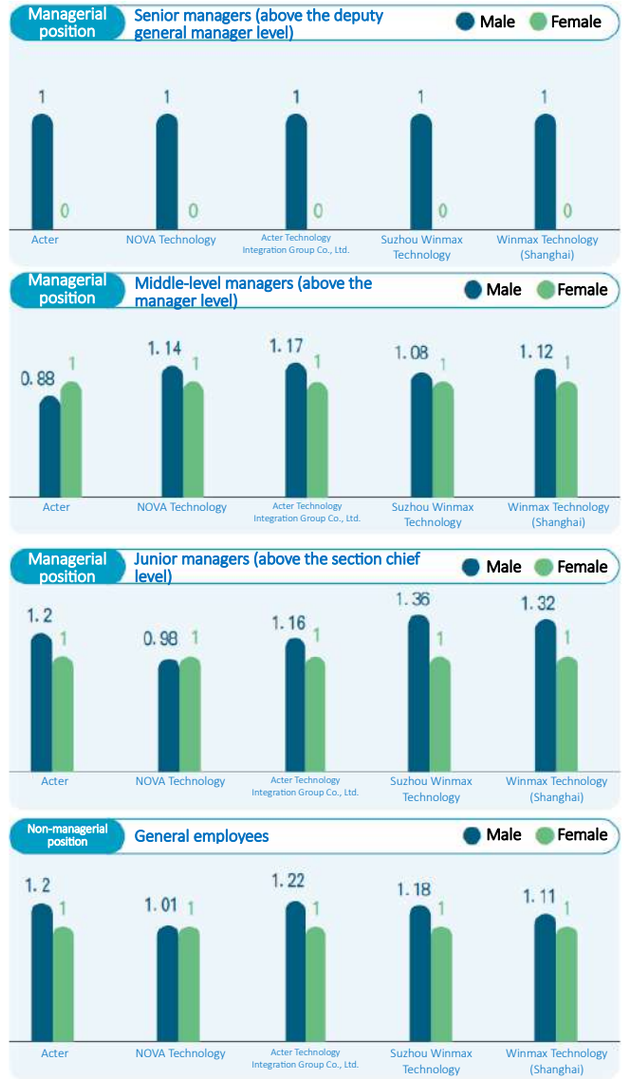
In response to global expansion and the vigorous development of diversified business operations, Acter continues to attract and cultivate a diverse talent pool. Our starting salaries and compensation packages are determined based on job responsibilities, competencies, educational background, work experience, and professional expertise, without discrimination on the basis of gender, religion, political affiliation, or marital status. The remuneration system comprises both fixed and variable components, supplemented by a variety of long-term incentive programs aimed at enhancing motivation and talent retention. Regular market benchmarking is conducted, and compensation structures are adjusted as needed to ensure competitive salary levels across different regions and within the industry. In 2024, the annual total compensation of the highest-paid individual at Acter was 14.08 times the median annual total compensation of all other employees. The annual increase in total compensation for the highest-paid individual was 1.86 times the median annual increase in total compensation of all other employees.

Note 1: Annual total compensation ratio = Annual total compensation of the highest-paid individual / Median annual total compensation of all employees.
Note 2: Ratio of annual total compensation increase = Percentage increase in annual total compensation of the highest-paid individual / Percentage increase in median annual total compensation of all employees.

→ Acter Group's Ratio of Standard Salary at Major Operations sites to Local Basic Salary



→ Acter Group's Overall Gender Pay Ratio of Major Operations sites



Note: Calculated with women as the baseline ratio of 1, Acter, NOVA Technology, Acter Technology Integration Group Co., Ltd., Suzhou Winmax Technology, and Winmax Technology (Shanghai) do not have female senior managers.

5.1.2.2 Performance System

Acter has established a comprehensive performance management and development system centered on talent development and compensation design, aiming to enhance individual, departmental, and organizational performance. Through regular evaluation mechanisms and the formulation of career development goals, employees are supported in monitoring their work progress and goal achievement, ensuring strong alignment between corporate strategic objectives and individual key performance indicators (KPIs). To uphold the principles of fairness, impartiality, and reasonableness in performance management, a collaborative evaluation mechanism is in place. This includes multi-source feedback from cross-functional supervisors and peers, enabling each employee to fully leverage their expertise and maximize their potential. Moreover, performance outcomes are closely linked to salary adjustments and bonus schemes, motivating employees to continuously improve and collectively drive organizational growth. In 2024, the performance appraisal coverage rate reached 100%, with a total of eight employees promoted to managerial positions.

Acter's Performance Evaluation Mechanism

Management by Objectives (MBO)

Each department formulates concrete action plans and sets corresponding targets in alignment with the Company's strategic direction. At the beginning of each year, employees establish individual performance goals, with supervisors providing guidance and support in the development of personal development plans.

Mid-Term Performance Management and Development Feedback

Mid-year performance reviews are conducted to assess progress toward annual goals, enabling employees to gain insights into their work performance and make necessary adjustments. Supervisors also hold regular one-on-one meetings to provide real-time feedback, monitor employee status, and track progress toward goal achievement.

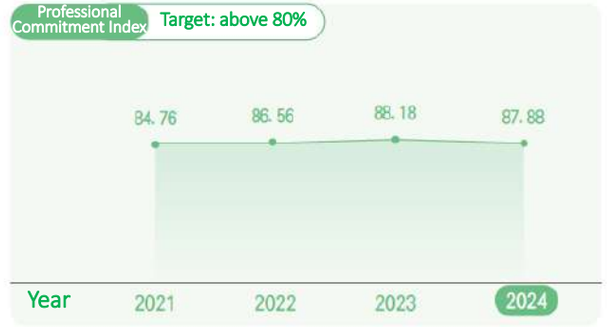
Year-End Performance Review of Annual Results

At year-end, performance evaluations are carried out to review the attainment of individual goals and ensure alignment between personal development plans and established targets.

5.1.2.3 Employees' Commitment

Acter values employee feedback and actively fosters a culture of open communication. An annual employee engagement survey is conducted using an anonymous format to gather insights across five key dimensions: organizational commitment, leadership effectiveness, management systems, job satisfaction, and training and development. The General Administration Division reviews the results along with peer benchmarks and market trends to implement targeted improvement measures. These initiatives aim to better align workplace practices with employee expectations, enhance organizational affiliation, and reinforce a sense of accountability among staff. According to the 2024 survey results, the highest satisfaction scores were recorded in the area of organizational commitment, showing a 2.44% year-over-year increase. This indicates strong employee alignment with Acter's sustainability vision and overall job contentment. For dimensions with declining scores, corresponding improvement actions have already been formulated and implemented. Acter remains committed to cultivating a supportive, fulfilling, and high-performing work environment.

→ Professional Commitment Survey Results and Goals



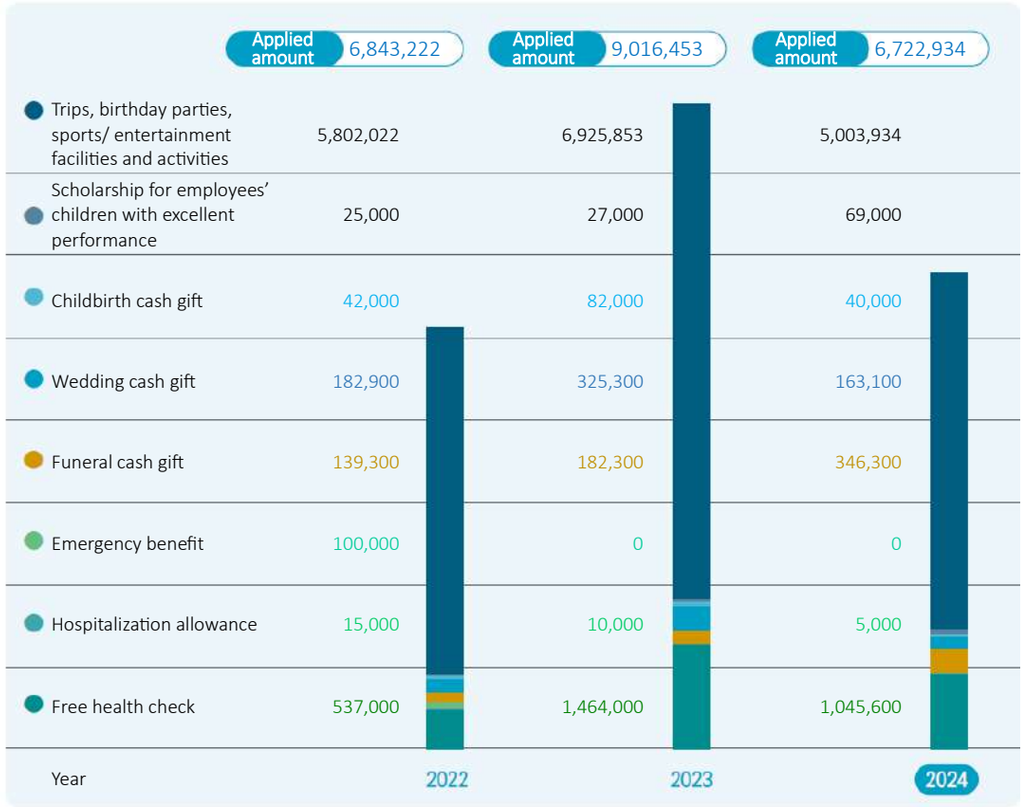
5.1.3 Employee Care and Welfare System

Acter prioritizes employee well-being and is committed to supporting both the physical and mental health of its workforce. We have established a range of benefits and financial reward systems that exceed legal requirements, with the goal of enhancing long-term talent retention. In addition, various employee clubs and recreational activities are organized on a regular basis to encourage interpersonal interaction, strengthen team cohesion, and foster a collaborative and vibrant corporate culture.

→Acter's Employee Welfare System

Basic employee welfare	▪ Labor and national health insurances ▪ Labor pension	▪ Group insurance ▪ Employer's liability insurance	▪ Education and training
Bonus/Cash gifts/Grant (allowance)	▪ Employee bonus ▪ Performance bonus ▪ Bonus/ cash gifts for three major national festivals ▪ Birthday gift money ▪ Allowance for weddings and funerals ▪ Childbirth grant	▪ Employee emergency assistance ▪ Hospitalization allowance ▪ Scholarship for employees' children with excellent performance ▪ Training allowance ▪ Contracted childcare centers ▪ Employee referral bonus	▪ Proposal incentive ▪ Location allowance ▪ Project incentive bonus ▪ Occupational safety excellence bonus
Leisure benefits	▪ Company trip ▪ Family Day	▪ Volunteer Day ▪ Company club activities	▪ Cultural, recreational, and leisure activities
Healthcare	▪ Free employee health checks ▪ On-site physician consultation services	▪ Prevention and Management of the Three Highs, Obesity Prevention and Management ▪ Health facilitation activities	▪ Monetary assistance for safety equipment ▪ Maternal health protection policy
Special leaves	▪ Maternity/ prenatal leave ▪ Prenatal checkup and paternity leaves ▪ Family care leave	▪ Paid volunteer leave ▪ Paid indigenous peoples' leave ▪ Vaccine leave	▪ Epidemic-prevention care leave ▪ Epidemic-prevention quarantine leave
Employee Assistance Programs (EAPs)	▪ Promotion/ Window of EAPs ▪ Set an employee caring taskforce (HR/ Q&A and Safety Department)	▪ Provide guidance materials for specific themes (corporate platform) ▪ Regularly provide employees with physical and mental health information	▪ Provide psychological counseling channels ▪ Integrate external resources
Retirement protection	▪ To protect employees' retirement rights and benefits, Acter makes monthly contributions to the employee benefit account designated by the Labor Affairs Bureau for pensions in accordance with the guidelines of the Labor Standards Act and labor pension acts.		
Long-term Financial Incentive Scheme (effective from July 2024)	▪ To enhance employee cohesion, talent development and retention, improve work performance, and promote employee welfare—while simultaneously achieving long-term savings, wealth accumulation, and value-sharing—the "ACTER GROUP CORPORATION LIMITED Employees' Stock Ownership Association" was established. ▪ All full-time employees with at least one year of service are eligible to apply. A fixed amount is deducted monthly from the employee's salary based on their job grade, and the company matches this amount with an equivalent contribution as a reserve fund. These funds are then invested in the company under the association's name, and the corresponding shareholding is allocated to participating employees accordingly. ▪ As of the end of 2024, a total of 190 employees had enrolled in the association.		

→ Statistics on Acter's Historical Employee Welfare Expenditures



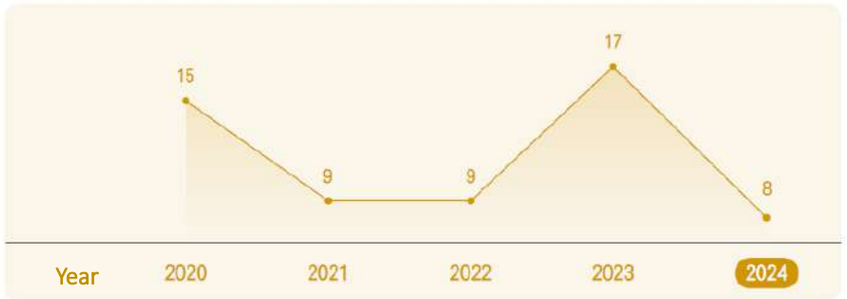
5.1.3.1 Parental Leave Measures and Maternity Care Plan

To promote childbirth and support female employees in balancing work and family life, Acter has established a comprehensive parental leave policy. This initiative enables employees to manage both personal and caregiving responsibilities effectively. In alignment with the Labor Standards Act and the Act of Gender Equality in Employment, Acter has implemented an internal "Code of Conduct for Employees" to uphold gender equality and safeguard employees' rights to various types of parental leave, including prenatal checkup leave, maternity leave, family care leave, paternity leave, and parental leave. Furthermore, Acter conducts occupational health risk assessments and adopts control and tiered management measures specifically for maternal workers. For employees who are pregnant or within one year postpartum, the Company performs health assessments and provides necessary support through collaboration between the Human Resources Department under the General Administration Office and the Occupational Safety and Health Department, thereby reinforcing maternal health protection in the workplace.

→Statistics of Acter's Historical Parental Leave / Employee Reinstatement

	2020		2021		2022		2023		2024	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Number of people who are qualified to apply for parental leave.	44	13	39	20	36	9	37	13	33	10
Number of people who have applied for parental leave in the year.	1	1	0	1	1	2	0	2	1	0
Number of people who are expected to apply for reinstatement in the year	1	0	0	1	1	2	0	2	1	0
Number of people who are reinstated after the parental leave	1	0	0	0	1	2	0	2	1	0
Number of people who were reinstated in the previous year and continued to work for more than one year.	0	1	1	0	0	0	0	0	0	0
Application rate of parental leave (%)	2. 27%	7. 69%	0%	10%	2. 78%	22. 22%	0%	15. 38%	3. 03%	0
Application rate of reinstatement (%)	100%	0%	0%	0%	100%	100%	0%	100%	100%	0
Retention rate after parental leave (%)	0%	100%	100%	0%	-	-	-	-	-	-

→Acter's Historical Number of Employee Newborns



→ Maternal health protection plan

The Occupational Safety and Health Department maintains a registry of employees requiring maternal health protection. Physicians conduct individual hazard assessments, implement risk classification, and provide tailored recommendations for health protection and appropriate job placement. In 2024, a total of 3 employees received maternal health protection, with 3 physician consultations conducted.

5.1.3.2 Health Facilitation

Acter is committed to fostering a healthy and sustainable workplace environment by ensuring a safe working space and promoting employee well-being. To gain a comprehensive understanding of employees' physical and mental health conditions, we continually enhance the scope of our annual health examinations. These checkups focus on the prevention and management of chronic conditions such as hypertension, hyperglycemia, hyperlipidemia (collectively known as the "three hypers"), and obesity. Post-examination, consultations are conducted by occupational medicine specialists, who also provide regular follow-ups. For employees identified as high-risk or in need of additional support, personalized health education and self-management recommendations are offered to encourage healthy lifestyles, contributing to a LOHAS (Lifestyles of Health and Sustainability)-oriented corporate culture. In 2024, Acter organized a total of 13 health promotion events, with 328 cumulative participants. In addition, we held periodic seminars on topics such as smoking cessation, nutrition, diabetes management, prevention of the three hypers, and mental health and role adaptation, aiming to help employees improve lifestyle habits and proactively prevent illness. To further enhance awareness among employees and contractors, Acter also hosted a series of preventive health initiatives in 2024, including oral cancer screenings (areca nut-free), heat hazard prevention briefings, and physical fitness assessments.

→ Occupational Health Services and Facilitation Activities for the Year 2024

Item	No. of sessions	No. of participants
Health Seminar – Living Without Sugar Panic: Understanding and Managing Diabetes	1	16
Health Seminar – Quit for Love: Tobacco Cessation and Support for a Smoke-Free Life	1	13
Health Seminar – Balancing Multiple Roles: Navigating Work-Life Integration	1	15
Health Seminar – Eat Smart, Live Well: Nutritional Awareness for Better Health	1	12
Physical Therapy-Based Health Promotion Workshop	2	24
"Walk for Well-being" Walking Challenge	1	76
Areca Nut-Free Oral Cancer Screening Program	2	92
Physical Fitness Assessment	1	37
Heat Illness Prevention Awareness Session	2	29
Oral Cancer Prevention and Awareness Session	1	14

"Tree Planting for Love" On-Site Activity | Technology-Assisted Physical Fitness Assessment | Oral Cancer Screening Campaign

Heat Hazard Prevention Awareness Program | Physical Therapy Promotion Activity | Health Education Seminar

→ Statistics on Acter Historical Employee Health Check

Unit: NTD

5.1.3.3 Company Trips and Club Activities

To foster a positive and vibrant corporate culture, Acter's Employee Welfare Committee regularly organizes a diverse range of welfare activities, including domestic and overseas trips, Family Day events, interest group activities, and holiday gift vouchers. These initiatives are designed to help employees relax and promote positive interaction across departments. The Committee also convenes regularly to review and enhance welfare programs, ensuring comprehensive support for employees' needs and establishing effective two-way communication channels. In 2024, a total of four Employee Welfare Committee meetings were held, and more than 75 domestic and overseas activities were organized.

5.1.3.4 A Sound and Secure Retirement System

Acter safeguards employees' retirement rights and interests in accordance with local retirement regulations and systems. All our employees receive their rightful pension allocations, and we ensure adequate provisions through professional accounting consultants who conduct retirement fund actuarial assessments. This guarantees sufficient allocations to protect employee benefits. In addition to the standard company contributions, employees may voluntarily contribute up to 6% of their monthly salary to individual pension accounts, benefiting from tax exemptions. Furthermore, in accordance with the Middle-aged and Elderly Employment Promotion Act, Acter engages retired senior supervisors as corporate advisors, enabling the transfer of professional knowledge and experience to younger employees while continuing to offer strategic consultation and support.

→ Pension Contribution Practices and Funding Status

Defined Benefit Plan

- The Taiwan headquarters contributes 2% of employees' monthly salary to the Labor Retirement Reserve Fund.
- As of the end of 2024, the balance of the old labor pension reserve account amounted to NT$17,975,559.

Defined Contribution Plan

- In accordance with the graded contribution schedule based on employees' monthly salaries, the Taiwan headquarters contributes 6% of employees' monthly wages to individual pension accounts. In 2024, the total contribution amounted to NT$15,917,640.

5.2 Talent Development

GRI: 2-24, 404-1

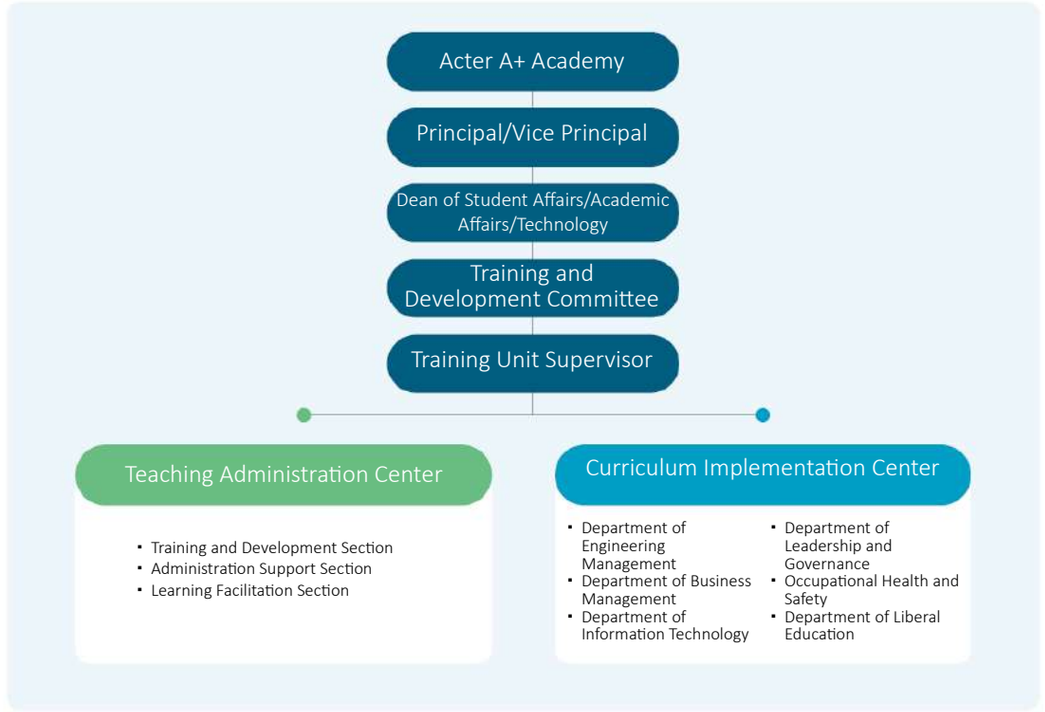
To enhance industry innovation and capability, Acter actively recruits, cultivates, and retains high-caliber professionals. We provide comprehensive and diversified training programs—including in-person sessions, online courses, and external development opportunities—to offer a wide range of learning resources. These efforts aim to boost organizational productivity and innovation, thereby supporting the Company's steady and sustainable growth.

5.2.1 Acter A+ Academy

Acter has established a comprehensive digital learning platform through the launch of the Acter A+ Academy, which consolidates diverse training resources into a single online system to support employees' continuous development. Guided by the principles of "cross-functional, around-the-clock, and global accessibility," the platform enables real-time, borderless learning for our global workforce. The system assigns mandatory credits based on each employee's role-specific competency requirements, while also offering the flexibility for individuals to select courses aligned with their personal development goals and interests.

The Acter A+ Academy comprises 6 major faculties — Engineering Management, Business Administration, Technology and Innovation, Leadership and Management, Occupational Health and Safety, and General Education. Each curriculum is tailored to specific job functions and includes course assessments and surveys to ensure learning effectiveness. In addition, Acter's Human Resources Department conducts an annual Training Satisfaction Survey in the fourth quarter to collect employee feedback. The results are used to provide targeted recommendations and implement continuous improvements, fostering the holistic development of employees' professional capabilities.

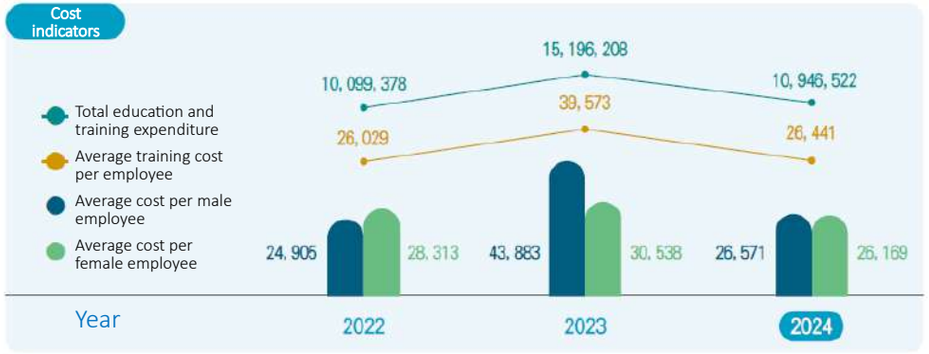
→Four Strategic Development Pillars of Acter A+ Academy



→ Statistics on the Number of Education and Training Sessions

→Education and Training Costs

Unit: NTD



Note: Employees with less than three months of service are excluded from the evaluation. The number of individuals evaluated is calculated as the number of eligible employees divided by the total number of employees on duty as of December 31, 2024.

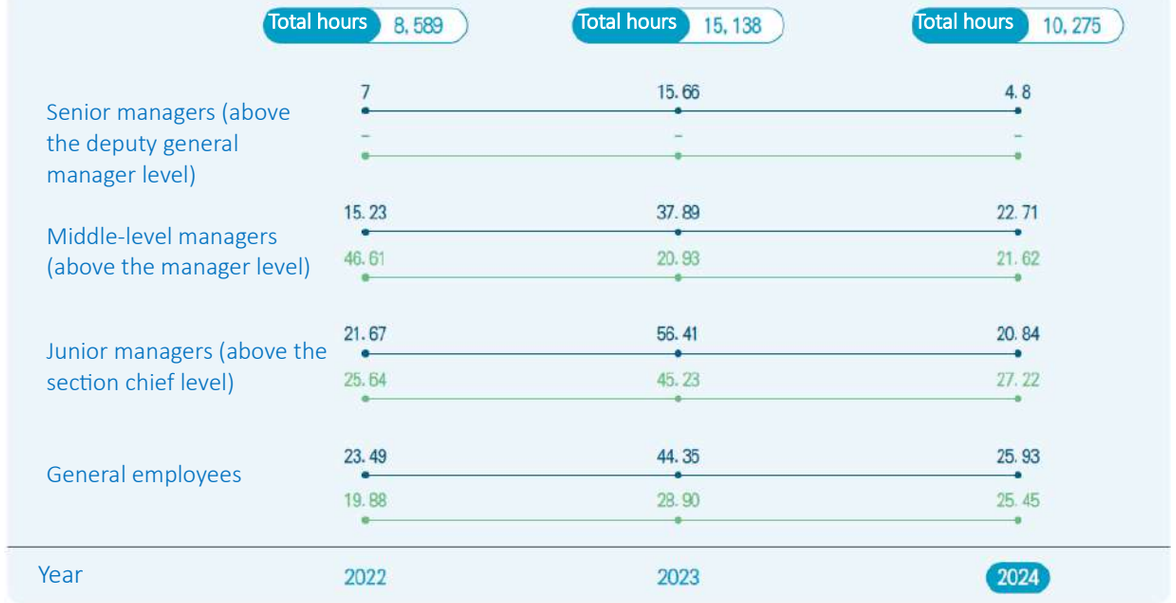
→ Statistics on the Total of Education and Training Budget

Unit: NTD

→ Statistics on Employees' Average Training Hours

Male Female

Unit: Hour



5.2.2 Cultivation of New-Generation Talents

We are committed to nurturing young talents by providing the next generation with greater opportunities and platforms to showcase their expertise. Through diversified development programs, we aim to enhance their professional competencies and facilitate a smooth transition into the industry.

We have established long-term industry-academia collaboration with institutions such as National Taipei University of Technology, National Yunlin University of Science and Technology, National Chin-Yi University of Technology, and National Kaohsiung University of Science and Technology. Through corporate internship programs, students are offered practical experience under the guidance of skilled mentors who pass on hands-on knowledge. This immersive approach enables students to quickly understand industry operations and strengthens their future competitiveness. In 2024, a total of 10 students participated in internships, with total funding of NT$4,105,916.

In addition, we actively promote scholarship programs to support outstanding students in pursuing academic excellence and to help more high-potential youth realize their full potential. In 2024, we allocated NT$390,000 in scholarships to students at National Yunlin University of Science and Technology, National Kaohsiung University of Science and Technology, and National Chin-Yi University of Technology to help ease their financial burden and ensure access to education. We also regularly organize recruitment events, professional seminars, technical forums, and career development workshops. These initiatives help students stay informed of industry trends and emerging technologies, and foster engagement with industry experts, thereby broadening their horizons. In 2024, total investment in these activities amounted to NT$88,625.

Cultivation Programs

Corporate internships

Descriptions

We established strategic partnerships with schools and have provided internship opportunities every year to encourage young students to apply what they have learned. Through one-on-one mentorship, we help students earn credits for corporate internships and gain practical experience.

Achievements in 2024

- A total of 10 students participated in internships (7 for semester internships, 2 for an academic year internship, and 1 for summer internships), led by 10 mentors, with a total budget of NT$4,105,916.

Industry-academia training programs

Descriptions

Since 2011, we have been participating in the industry-academia training program organized by the Workforce Development Agency of the Ministry of Labor to offer students a dual-track opportunity to study and work simultaneously. Through the provision of diverse professional resources and a living allowance, we have supported students in easing their employment pressure and economic burden, while equipping them with the expertise needed to adapt to industry changes and seamlessly transition into the workforce.

Achievements in 2024

- Cultivated 1 industry-academia trainees, led by 1 mentors, with a budget of NT$1,050,354.

Scholarships and lectures

Descriptions

Allocate scholarships to support young students at YunTech, NKUST, and NCUT for a worry-free education.

Achievements in 2024

- A total of NT$390,000 was allocated for scholarships.
- Three campus lectures were organized, with a total budget of NT$88,625.

Campus Recruitment Seminars

Internship Outcomes Sharing Sessions

Employee Re-education and Training Programs

Occupational Safety and Hazard Awareness Training

On-site Internship Programs

On-site Internship Programs

→Youth Cultivation Achievements in 2024

Interns' Reflections Sharing

Semester Intern

Chang, Che-Yen

National Chin-Yi University of Technology

Refrigeration, Air Conditioning, and Energy Department

At the time, I was in my senior year of university, feeling uncertain about my future direction. I was torn between pursuing graduate studies, staying at school to obtain professional certifications, or simply enjoying the final chapter of my college life. Each option came with its own set of advantages and trade-offs, all of which could significantly impact my future. After careful consideration, I decided to embark on an internship journey.

For students like me who do not plan to pursue further academic studies, I highly recommend engaging in internship programs. Internships provide a valuable opportunity to step out of one's comfort zone, experience real-world operations firsthand, and adapt to the workplace environment. In a short period, interns can gain practical experience that is both insightful and rewarding. If the internship offers a positive work atmosphere and meets compensation expectations, transitioning into a full-time role after graduation can be a promising pathway, eliminating the stress of post-graduation job hunting. Even if one ultimately pursues a different career, the internship remains a meaningful and formative experience with long-term benefits.

My primary motivation for participating in the internship program was to explore a career aligned with my academic background before graduation. I sought to assess whether this professional direction suited me while becoming familiar with workplace dynamics and adjusting my mindset accordingly. Additionally, gaining early exposure to the industry significantly enhances one's competitiveness in the job market. Therefore, my expectations for the internship were to gain an in-depth understanding of industry operations, acquire practical technical knowledge, and improve communication and collaboration skills.

Ultimately, I joined Acter Group Corporation Limited as an intern. Acter provided a structured internship training program with dedicated mentoring from experienced engineers. This enabled me to learn a wide range of engineering knowledge and operational procedures related to various systems, such as HVAC, electrical, compressed air, and plumbing systems. Initially, I struggled to understand the work being done on site, but over time, I began to comprehend system principles, interpret process flow diagrams, and read engineering drawings. Throughout this process, my communication skills improved significantly. Overall, Acter met my expectations and provided an excellent internship experience.

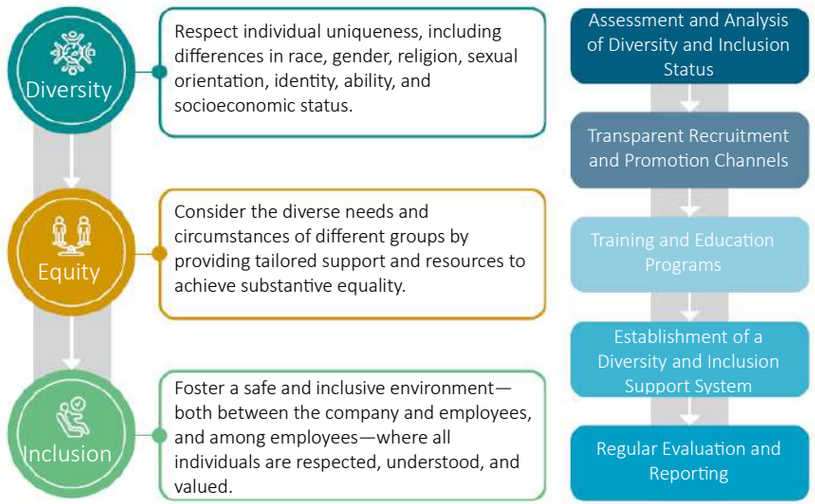
My internship project was based at the Grape King Bio Ltd. – Pingzhen Yongfeng Plant, a newly constructed site. I worked alongside senior colleagues, frequently moving around the construction site and encountering equipment I had previously only seen in textbooks—such as chillers, cooling towers, air handling units, and cleanrooms. These experiences were truly exciting, as they brought theoretical knowledge to life. Seeing these systems in action deepened my understanding and reinforced my classroom learning through practical application.

One mentor once told me: "Engineering may be physically demanding, but it is filled with a sense of accomplishment." While the construction site environment may not be ideal, the satisfaction derived from the work is undeniable. During my four-month internship, each day was fulfilling, and the tasks were constantly changing, leaving no room for monotony. At its core, engineering is about "problem-solving"—finding solutions to challenges one by one. This work honed my ability to think critically and act independently, which is what makes engineering so engaging. Although my time at Acter was relatively short, it has become one of the most valuable and memorable experiences in my personal and professional development.

5.3 Diversity, equity, and Inclusion

To foster a diverse, equitable, and inclusive workplace, Acter has established its DEI (Diversity, Equity, and Inclusion) objectives in alignment with the United Nations Universal Declaration of Human Rights and relevant global best practices. These objectives are formulated in response to international trends and are aimed at preventing any form of discriminatory treatment based on gender, sexual orientation, race, socioeconomic status, age, marital or family status, language, religion, political affiliation, nationality, appearance, physical or mental ability, or other personal characteristics. Acter is committed to ensuring equal opportunities for all employees and fostering a culture of respect and support within the organization, thereby empowering employees to find purpose in their work, realize their full potential, and grow together with the company.

→Commitment to and Implementation of Diversity, Equity, and Inclusion (DEI)



→ Empowering Women

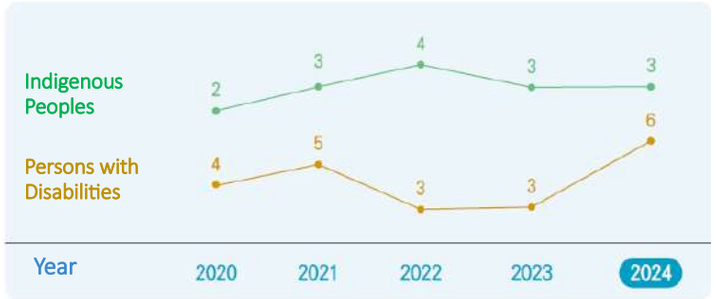
While Acter's industry is predominantly male-dominated, we are committed to embracing diverse perspectives by actively recruiting and cultivating outstanding female talent. We provide equal access to training programs and employee benefits, and establish performance evaluation goals to motivate all employees to fully leverage their expertise. Through these efforts, we aim to inject new vitality into the industry and advance toward the goal of gender equality and inclusion.

→ Gender Representation at Acter Headquarters

→ Diverse Employment

Acter actively promotes a diverse, equitable, and inclusive workplace by continuously focusing on the recruitment and employment of talents from diverse backgrounds. Through internal job evaluations, we provide suitable positions and supportive measures for individuals from various groups. At the same time, we further optimize job design to expand employment opportunities and enable outstanding talents to maximize their value within the organization. The outcomes of our diverse employment efforts in 2024 are summarized in the table below:

→ Actual Number of Employees Hired at Acter Headquarters Over the Years



5.4 Human Rights Management

• GRI：2-23 ~ 26, 2-27, 402-1, 406-1, 408-1, 414-2

Fairness, respect, and inclusion are fundamental elements in fostering a healthy and safe workplace. Acter strictly prohibits all forms of discrimination or exclusion based on gender, race, religion, political affiliation, sexual orientation, job position, nationality, or age. Any form of sexual harassment, violence, threats, or intimidation is strictly forbidden and not tolerated under any circumstances.

Acter aligns with international human rights standards and has established the Acter Human Rights Policy based on the United Nations Global Compact (UNGC), the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, and the Ruggie Framework. This policy serves as a core operational guideline for the company and is applicable not only to Acter Headquarters but also to its subsidiaries, suppliers, clients, and all business partners. The policy ensures that all operational activities comply with local laws and adhere to international human rights principles.

To strengthen the implementation of the Human Rights Policy, Acter actively promotes awareness and education among employees through online training programs. In the event of any human rights violations, employees may report incidents anonymously via the designated feedback mailbox (acter885@acter.com.tw). A dedicated unit is responsible for managing and responding to such reports, ensuring that the grievance mechanism is transparent, impartial, and accountable.

→Human Rights Due Diligence

5.4.1 Human Rights Risk Assessment

Acter conducts comprehensive annual human rights risk assessments to identify and evaluate potential risks. In alignment with international standards, dedicated units are responsible for implementing related policies and guidelines to ensure full compliance with our human rights commitments. Based on assessment outcomes, corresponding mitigation and remediation measures are adopted to safeguard employees' fundamental rights and ensure that no employee's rights are infringed.

For suppliers and business partners, Acter performs thorough evaluations of their compliance with human rights policies through public information, audits, and self-assessment tools. For high-risk partners, we refrain from establishing business relationships, thereby fostering a more responsible supply chain and reinforcing our commitment to human rights.

→ Acter's Response Strategy for Human Rights Risk Issues

Human Rights Risk Issues	Mitigation Measures	Remedial Action	Goals
Diverse employment and non-discrimination	▪ Implement policies prohibiting discrimination through human rights policies, codes of conduct, and employment management rules. ▪ Encourage diverse employment in all units.	▪ Increase the employment of indigenous people and people with disabilities. ▪ During the employment process, do not ask for personal data that are irrelevant to work, and any discriminatory consideration shall be excluded.	▪ Equal work opportunities ▪ Eliminate discrimination
Prohibition of child and forced labor	▪ Verify new employees' age documents. ▪ Respect employees' attendance status.	▪ Employees are required to show the original copy of their personal ID for in-person verification on the duty report date.	▪ Prohibit employing child labor. ▪ Prohibit non-voluntary labor.
Working hours, and equal pay for equal work	▪ Manage overtime working hours. ▪ Regularly review employees' compensation, ensuring it is above the local minimum salary. ▪ Approve employees' compensation based on their job duties, not on their gender, age, or race discriminatively.	▪ Monitor and control overtime working hours and the number of work days using the attendance system alerts. ▪ Develop employees' diverse capabilities and establish an effective internal human resource management system to balance working hours and minimize overtime.	▪ Reasonable working hours for employees' physical and mental well-being ▪ Offer fair and competitive compensation
Freedom of association	▪ Protect employees' statutory rights to establish, participate, or refuse to join associations and collective agreements.	▪ Labor representatives at the labor-management conference are directly elected by all employees to enhance the "collective bargaining" mechanism.	▪ Create an environment of mutual respect, freedom of expression, and communication.
Occupational health and safety	▪ Implement preventive plans and monitoring to prevent unlawful infringements in the workplace. ▪ Assess risks in the workplace, formulate protective measures, and provide education and training programs.	▪ Provide employees with mental and physical health counseling services. ▪ Provide accessible complaint channels, establish and promote complaint procedures, and conduct thorough investigations into filed complaints.	▪ Provide a healthy and safe workplace.
Preventing and addressing sexual harassment and set up a compliant hotline, enabling employees to file complaints in writing or orally.	▪ Establish the "Sexual Harassment Prevention Regulations" and set a compliant hotline, allowing employees to file a complaint in writing or orally. ▪ Organize workplace unlawful infringement and sexual harassment education and training programs.	▪ The Sexual Harassment Complaint Handling Committee commences the investigation process while adhering to confidentiality and non-disclosure principles, ensuring a gender-balanced representation of 50%. The investigation findings will be delivered within 2 months. Upon substantiation of the complaint, it will be forwarded to the Chairman for necessary disciplinary measures.	▪ Create a secure and friendly workplace.

5.4.2 Prevention Policy

Acter upholds employees' freedom of expression and the right to voice opinions, and is committed to fostering a fair, inclusive, and respectful workplace environment, free from discrimination and improper treatment. In response to identified human rights risks, Acter has established clear policies and standard operating procedures to ensure comprehensive protection of employee rights. Additionally, Acter leverages its internal E-Learning platform to implement training programs aimed at reinforcing human rights awareness and standards, ensuring that employees fully understand their rights and the company's human rights policies. In 2024, a total of 241 hours of human rights-related training were conducted, with a participation rate of 90%.

Furthermore, to safeguard labor rights during major operational or business changes (such as new project initiation or project closure), Acter adheres to the "Five Transfer Principles," the Labor Standards Act, and the Act for Worker Protection of Mass Redundancy. The company also ensures a sufficient handover and adaptation period, enabling employees to receive the necessary support for a smooth transition into new roles or environments.

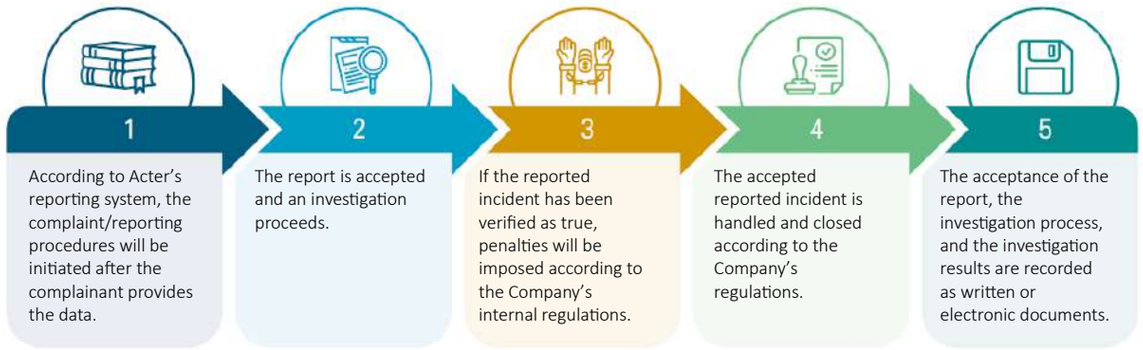
Note: In cases of mass redundancy resulting from significant operational changes, companies are required to manage related affairs in accordance with the Act for Worker Protection of Mass Redundancy. Generally, the redundancy plan must be submitted to the competent authority and relevant units or personnel and publicly disclosed 60 days prior to the redundancy.

Note: For employees whose employment is terminated due to redundancy, companies must provide them with necessary documents and assist them in applying for relevant allowances/subsidies from local authorities, as well as participating in employment/occupational training programs.

5.4.3 Complaint Mechanism and Reporting Channels

Acter upholds a corporate culture of integrity and transparency by establishing a clear whistleblowing and grievance mechanism. Employees may submit their concerns to the designated grievance unit via email (acter885@acter.com.tw). Upon receipt, an investigation team is promptly activated to conduct a thorough review. If the reported incident is verified, internal disciplinary actions will be taken accordingly. The rights and interests of whistleblowers and all involved parties are duly protected throughout the process.

→Complaint/Reporting procedures



→ The Implementation Status of Acter's Employee Complaint Channels in 2024

E-mail notifications

Frequency	Conducts	Implementation status of 2024
Irregularly	Upon receipt of the complaint, the most senior supervisor of the HR unit will respond to each one individually and handle them promptly.	Zero complaint.

The Company's internal platform

Frequency	Conducts	Implementation status of 2024
Irregularly	Upon receipt of the complaint, the most senior supervisor of the HR unit will respond to each one individually and handle them promptly.	Zero complaint.

Employees' opinions mailbox

Frequency	Conducts	Implementation status of 2024
Irregularly	Upon receipt of the complaint, the most senior supervisor of the HR unit will handle them promptly.	Zero complaint.

Employees' seminars

Frequency	Conducts	Implementation status of 2024
Quarterly	The seminar enables Acter to share our business performance with the employees and exchange opinions bi-directionally, helping to reach a consensus between our employees and supervisors.	Held 4 supervisors' meetings and 1 plenary consensus meeting with a 100% participation rate.

Employees commitment/ satisfaction survey

Frequency	Conducts	Implementation status of 2024
Annually	Conduct an internal review of the management approach concerning issues that employees are dissatisfied with, as well as their opinions, and develop improvement measures accordingly.	Employee satisfaction level reached 87.88.

Labor-management meeting

Frequency	Conducts	Implementation status of 2024
Quarterly	Conduct bi-directional communication regarding employees' health, environmental safety, and benefits, and send the meeting minutes to all employees for their information.	Held 4 labor-management meetings, with the percentage of labor and management representatives being 50% each.

5.5 Occupational Health and Safety

• GRI：2-8, 2-25, 2-27, 403-1~7, 403- 9, 403-10/SASB：IF-EN-320a.1

5.5.1 ESH Policy and System

Acter is committed to achieving the goals of“Zero Workplace Safety Incidents, Zero Disasters, and Zero Environmental Hazards” and strives to foster a culture of “Safety First.” We require all on-site employees and contractors to strictly comply with environmental, health, and safety (EHS) policies and related regulations. In addition, we communicate these policy requirements to suppliers and business partners to ensure a safe working environment and safeguard the health and well-being of all personnel.

To effectively manage EHS risks and maintain a safe and healthy workplace, all of our operational sites have adopted the ISO 45001 Occupational Health and Safety Management System. Through training programs and on-site awareness campaigns, we promote proper EHS knowledge across the organization to ensure the safety and health of all employees.

Microsoft Million Safe Working Hours Recognition

Sustainability Leadership Enterprise Award by the Ministry of Labor

→ Acter ESH Policy

Prioritize “Zero Workplace Safety Incidents, Zero Disasters, and Zero Environmental Hazards”

Dedicated to ensuring workplace safety and providing employees with a secure environment, we are committed to achieving "zero occupational injuries". We emphasize risk assessment and control, along with comprehensive training to enhance employees' awareness and commitment to occupational safety. This approach aims to foster a sound culture of safety and health.

Facilitate employees’ health and welfare

With the belief that employees' physical and psychological health is the foundation of our continuous success, we provide annual health checkups, a comprehensive welfare plan, professional psychological health support, and various health facilitation activities. These initiatives aim to enhance the protection and care for employees' physical and psychological health while fostering a healthy, friendly, and smoke-free workplace.

Environmental protection and sustainable development

Acter proactively promotes the optimization of energy efficiency and resource utilization. This is achieved through the introduction of energy-saving equipment, the use of eco-friendly materials, and adherence to recycling principles. We aim to reduce its reliance on natural resources and minimize its carbon footprint, thereby contributing to environmental protection and sustainable development.

Implement risk management mechanism

Acter has established a clear risk management strategy and procedures, supported by effective monitoring and tracking mechanisms. Utilizing modern risk management tools and techniques, we accurately assess risk levels based on severity, incident occurrence rate, and exposure rate. Meanwhile, we promptly adjust our response strategy and propose improvement and corrective measures to mitigate hazards and risks.

Regulatory compliance

Regular identification is conducted based on ESH-related regulations, standards, and contracts, while complying with TOSHMS and ISO 45001:2018 procedures and operating guidelines, to ensure operations sustainably meet current regulatory requirements. Management procedures and operational standards are proactively stipulated to effectively achieve ESH goals.

Promote the full participation in training among employees

Establish safety and health training materials tailored to employees' needs through an online learning platform. Examples include prevention of work aloft and hot work hazards, standards for ceiling and confined space operations, identification of high-risk environments, and response protocols. Utilizing the online platform, employees can access training programs anytime and anywhere. To ensure the depth and practicality of the training content, we engage external lecturers for ESH training, enriching the learning experience. This hybrid training model, integrating online learning with external expertise, enhances training diversity, meets diverse participant needs, fosters understanding and application of learning content, and strengthens overall safety practices while promoting a robust safety and health culture.

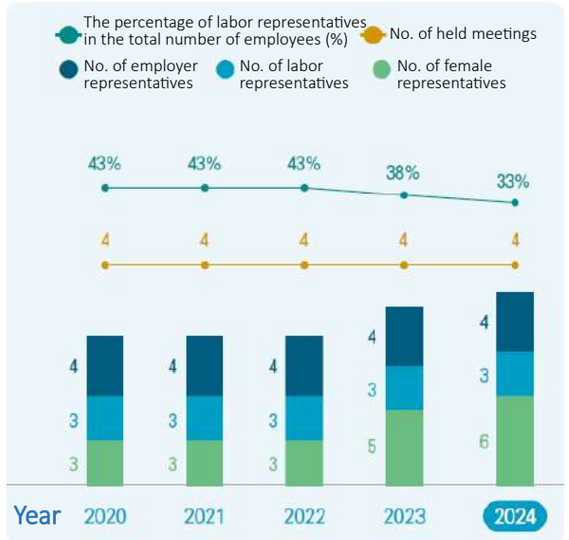
Continuously improve the ESH system

The PDCA management framework serves as a core mechanism to drive the continuous improvement of Environmental, Safety, and Health (ESH) performance. By implementing iterative management cycles that incorporate corrective and preventive actions, the Company ensures that its ESH management system remains responsive to environmental and operational changes, enabling the timely identification and resolution of issues. This approach fosters the ongoing enhancement of ESH practices, supporting both the overall operational excellence of the Company and the continuous advancement of employee health and safety.

5.5.2 The ESH Culture for All

Acter upholds a people-oriented philosophy and is committed to fostering a culture of workplace health and safety. Through robust risk management and full employee engagement, we strive to create a safe and healthy working environment. In addition to establishing Environmental, Safety, and Health (ESH) policies that all employees are required to follow, we proactively allocate resources to promote company-wide participation in ESH initiatives, thereby embedding safety awareness into our organizational culture. We have established an ESH Task Force that operates under the PDCA (Plan-Do-Check-Act) management cycle to drive continuous improvement. Furthermore, we obtain third-party certifications to ensure the ongoing effectiveness of our ESH management system. Acter also maintains a Labor-Management Occupational Safety Committee composed of representatives from both labor and management. The committee convenes regularly to facilitate two-way communication and gather employee feedback on ESH objectives and implementation plans. We encourage broad participation from non-managerial employees in processes such as hazard identification, risk assessment, and the development of control measures. This inclusive approach ensures our ESH measures are closely aligned with actual working conditions and supports the enhancement of overall organizational performance.

→ Occupational Safety Committee Implementation Status



5.5.3 Occupational Safety Management Effectiveness

Safety and Health Organization Meeting	▪ Hold Occupational Safety and Health Committee meetings on a quarterly basis. Conduct reviews and follow-up on the following matters: EHS (Environmental, Health, and Safety) policies and proposals; high-risk operation training and related management measures; implementation and results of environmental monitoring; self-inspection and audit mechanisms; as well as occupational health management, including occupational disease prevention and health promotion initiatives.
Safety and Health Training and Drill	▪ Internal personnel training: Already held 20 occupational safety training sessions with a total of 2,200.5 hours. ▪ Education and training for external contractors: Orientation and site entry regulations, and training on working at heights, hot work, lifting operations, electrical hazards, heat stress, and cold stress. ▪ A total of 12 emergency response drills were conducted, covering scenarios such as chemical splashes, entanglement in machinery, office electrical fires, construction site fires, failure of automated vehicles to descend, electric shock rescue, heat stress/heat syncope among workers, step ladder collapse, earthquakes, and personnel injuries. ▪ The Occupational Safety Department, in collaboration with construction sites, organized six safety and health thematic campaign events, focusing on: prevention of fall hazards from working at heights, prevention of electrical hazards, and occupational injury response and first aid measures.
Risk Assessment and Safety Audits	▪ A total of 22 Environmental, Health, and Safety (EHS) management procedures have been established, with one procedure revised in 2024. ▪ Regulatory compliance identification is conducted quarterly, with a total of 179 regulations reviewed. ▪ 6S site inspections are conducted monthly at construction sites. ▪ At the end of each month, the audit schedule for the following month is arranged, and appropriate personnel are assigned according to the plan. Newly constructed and expansion projects are prioritized for guided audits to help project teams rapidly establish comprehensive occupational safety and health management systems. ▪ A total of 91 audits were conducted, including 44 priority guided audits for new and expansion projects.
Improvement Action Plans	▪ Implemented 2 improvement action plans. (Two workflow procedures established)
Work Environment Inspections	▪ Office CO_2 concentration detection: 100% qualified. ▪ Quarterly drinking water quality testing: 100% qualified, plus regular disinfections.
Safety Operating Procedures	▪ A total of 30 Standard Operating Procedures (SOPs) for safety operations have been established. In 2024, 5 SOPs were revised, 1 new form was developed, 16 forms were updated, and 6 forms were abolished. ▪ Third-party verifications have been completed for the following management systems: TOSHMS Occupational Safety and Health Management System, ISO 14001:2015 Environmental Management System, and ISO 50001:2018 Energy Management System.
Emergency Response	▪ An emergency response plan has been formulated, and an emergency response team has been established. Regular emergency drills are conducted for common disaster and incident scenarios, with supporting materials including drill scripts, review records, and attendance sheets (covering both Acter and contractor personnel). These activities aim to enhance emergency response capabilities, including first aid and rescue measures, and to strengthen safety awareness among all personnel.

Occupational Health and Safety Promotion

Toolbox meeting

Emergency Response Drills

Emergency Response Drill for Collapsed Joint Ladders

Fire Evacuation Drill

Annual Occupational Safety Meeting

→ Implementation Status of Acter's Four Major ESH Protection Plans

Prevention plan for human-induced hazards

- 204 people completed the survey.
- 4 people completed healthcare assessment and interview.

Prevention Program for Unlawful Physical and Mental Infringement

- Workplace violence prevention training was conducted, with participation from 76 supervisory personnel.
- Zero incidents of workplace violence were reported.

Work Overload Prevention Program

- A total of 29 individual assessments were conducted.
- Medical personnel conducted interviews with all 29 individuals.

Job Accommodation Program for Middle-aged and Senior Employees

- A total of 66 individual assessments were carried out.
- Medical interviews were conducted for 16 individuals.

5.5.4 Occupational Injury Statistics Analysis

Acter prioritizes the safety and health of all employees. In the event of an incident, immediate reporting mechanisms are activated. Upon notification, Acter not only provides health support and care for the injured employee but also promptly initiates incident investigations and preventive measures. To reduce the frequency of accidents, unscheduled audits are conducted at construction sites to monitor real-time conditions, enhance occupational safety awareness, and reinforce management vigilance. Any observed unsafe behaviors are reported, corrected, and improved without delay.

→Acter's Historical Occupational Injury Record

Statistical indicators	Calculation Method	2021		2022		2023		2024	
		Acter	Contractor	Acter	Contractor	Acter	Contractor	Acter	Contractor
Total of non-employee workers	-	-	159,800	-	223,185	-	104,608	-	164,208
Absence rate (male)	(number of days absent per year / total number of attendance days)X100%	0.28%	-	0.45%	-	0.64%	-	0.34%	-
Absence rate (female)		0.77%	-	0.95%	-	1.12%	-	0.95%	-
Total working hours	Total working hours	633,400	1,278,400	736,568	1,785,480	772,248	836,864	787,192	1,313,664
No. of recordable occupational injuries	Excluding incapacitation, death, and injuries caused during commuting.	-	4	-	0	-	0	0	1
Rate of recordable occupational injuries	Excluding incapacitation, death, and injuries caused during commuting.	-	0	-	0	-	0	0	0
No. of significant occupational injuries	No. of disabling cases excluding fatalities	0	0	-	0	0	0	0	0
No. of death	-	0	0	0	2	0	0	0	0
Rate of death	Fatality Rate = (Number of Fatalities / Total Work Hours) × 200,000	0	0	0	0.22	0	0	0	0
Occupational injury rate	No. of occupational injuries X200,000/ Total person-work hours	0	0.63	0	0	0	0	0	0.15
Occupational disease rate	No. of occupational diseases X200,000/ Total person-work hours	0	0	0	0	0	0	0	0
Lost day rate	Total lost work days X200,000/ Total person-work hours	0	24.09	0	1,344.18	0	0	0	3.65
Disabling injury frequency rate (FR)	No. of people suffering from disabling injuries X1,000,000/ Total person-work hours	0	3.13	0	1.12	0	0	0	0.76
Disabling injury severity rate (SR)	No. of days lost by people suffering from disabling injuries X1,000,000/ Total person-work hours	0	120.46	0	6,720.88	0	0	0	18.27
Frequency-severity indicator (FSI)	√ FR*SR/1000	0	0.614	0	2.744	0	0	0	0.12

Note: In 2024, one contractor-related occupational injury incident occurred. The incident involved a worker falling from an autonomous vehicle, resulting in injury. The individual received medical treatment and has since recovered. The Occupational Safety Department conducted a safety training session on December 7, 2024, and completed on-site communication and improvement measures on December 10, 2024.

→Highlights of Occupational Safety Incidents Improvement in 2024

Occupational Safety Incident

- Failure to implement appropriate safety measures.

Description

- A height difference exceeding 1.5 meters was present without the provision of proper access equipment for workers.
- The cleanroom ceiling lacked guardrails, covers, or safety nets.

Corrective Actions

- The construction method was revised to require the installation of a fixed caged ladder prior to allowing any work above the ceiling.
- A standard operating procedure (SOP) for ceiling-related work was established, accompanied by hazard prevention training and awareness programs. Use of caged ladders was mandated as the designated access equipment for ceiling operations. Access to the ceiling was controlled by assigning personnel to monitor entry and exit points and to maintain a registration log of all workers entering and exiting the ceiling area.
- This issue was fully resolved on December 13, 2024. A follow-up awareness communication was distributed by the Occupational Safety Department via email on January 22, 2025.

→ Acter's Accident Handling and Prevention Procedures

Accident Handling

1. Emergency response to an accident
2. Reporting an accident
3. Accident investigation
4. Determining the causes

Accident Prevention

5. Formulating corrective and preventive measures
6. Continuous improvement
7. Learning from the accident
8. Feedback on improvement measures related plans

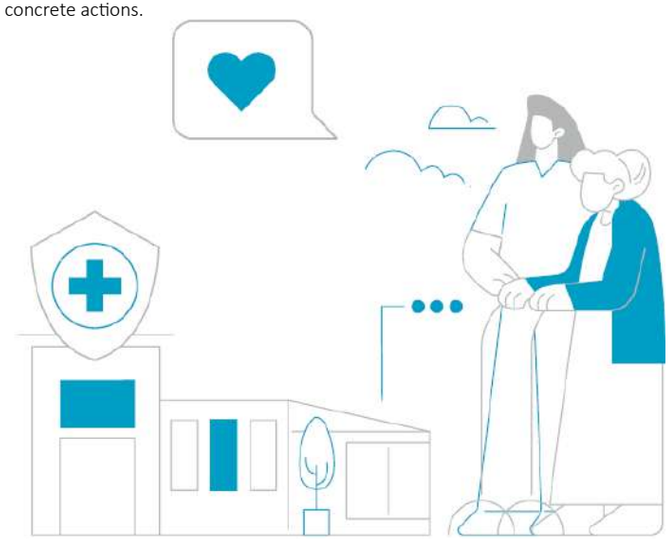
5.5.5 Occupational Hazard Identification and Risk Assessment

Acter's Occupational Safety Department is responsible for hazard identification and risk level assessment. Based on the evaluation of potential risks, corresponding control measures and improvement targets are established and integrated into the Occupational Safety and Health Management System (OSHMS) for continuous monitoring and review. The Company is committed to eliminating potential occupational hazards in the workplace. In accordance with Article 18 of the Occupational Safety and Health Act, employees who identify imminent danger during operations have the right to independently cease work and evacuate to a safe location, and are required to report the situation to their supervisors. To ensure the effective implementation of this right, Acter has formally included "right to withdraw" protection clauses in its policies, safeguarding employees from dismissal, demotion, pay reduction, or any other adverse treatment when exercising such rights. This reflects the Company's commitment to fostering a people-centered safety culture.

5.6 Social Engagement

- GRI: 2-28, 203-1

Acter, rooted in its core business, actively promotes social engagement in the spirit of the "common good shared by all generations." By mobilizing internal and external resources and fostering collective efforts, the Company is committed to giving back to society and creating a positive and lasting social impact through concrete actions.



5.6.1 Create Social Influence

Acter aligns its sustainability strategy with the United Nations Sustainable Development Goals (SDGs) and has established four key focus areas: Environmental Sustainability, Caring for the Underprivileged, Sustainable Cities and Communities, and Community Development. Leveraging its core operational strengths, Acter fulfills its corporate sustainability responsibilities by actively collaborating with partners across the supply chain, non-profit organizations, and educational institutions to implement a variety of social impact initiatives. The Company regularly conducts quantitative assessments to evaluate the outcomes of its social investments. By integrating these evaluations with financial data, Acter analyzes the impact of such investments on business operations and makes timely adjustments to maximize shared value creation. Internally, Acter also promotes a culture of volunteerism by offering paid volunteer leave, encouraging employees to actively engage in community service and foster positive social cycles.

Vision

Common Good of the Society

Sustainable Goals

Topics

- Environmental sustainability
- Caring for the underprivileged
- Sustainable cities and communities
- Community development





5.6.2 Social Engagement Impact Assessment

"Giving back to society and creating social value" is a core commitment of Acter's sustainable development strategy. In 2024, the Company actively supported initiatives in rural education, underprivileged communities, and public infrastructure, with a total contribution of NT$2,505,680 and 216 cumulative volunteer hours. Over 1,996 participants engaged in these initiatives throughout the year. In terms of resource allocation, monetary donations and volunteer time accounted for 73% and 27% of total contributions, respectively. Regarding program implementation, 74% of activities focused on long-term community engagement, reflecting Acter's emphasis on sustained, meaningful impact.

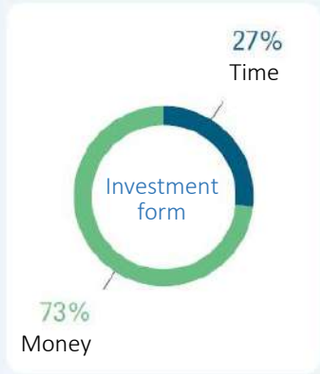
Performance Highlights of 2024

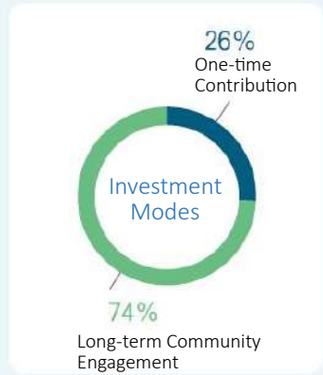
Monetary investment

NT$ 2,505,680

Participants

1,996+





→Major social engagement themes

Drivers	Project/Cooperating Unit	Business Benefits and Performance	Social and Environmental Benefits and Performance	United Nations Sustainable Development Goals (SDGs)
Address social inequalities, reduce disparities, and promote equity and social cohesion. Environmental education fosters students' understanding of climate change and enhances awareness of environmental protection. Bridge the urban-rural education resource gap to achieve equitable access to quality education.	The Hondao Senior Welfare Foundation The "Timely Help for the Elderly in Winter" program	For 8 consecutive years, Acter has been collaborating with the foundation to assist underprivileged elderly people (e.g., those with low to mid-low incomes, physical/mental disabilities, or social isolation) by providing a shopping allowance and dispatching Acter's volunteers to offer warm and one-on-one companionship, helping these elderly individuals go out and purchase festival food and daily necessities. Provide warmth and companionship to the elderly.	▪ Cumulative donation of NT$348,000 ▪ The cumulative number of people received warmth was 294 ▪ Volunteer hours totaled 789 hours	
	Taiwan Hope Volunteer Group The "Brick by Brick, Let Love Fly" activity	For 8 consecutive years, Acter has collaborated with social welfare groups to assist underprivileged families. We have utilized our core competencies in engineering integration services to construct warm homes for them. This initiative not only brings warmth to society but also reflects our commitment to the value of "common good".	▪ Volunteer hours totaled 328 hours ▪ A total of 8 houses have been constructed for underprivileged ▪ Donated NT$100,000	
	Taichung blood donation center activity	To give back to the community and cultivate a corporate culture of mutual support and collaboration, thereby strengthening internal employee cohesion and promoting teamwork.	▪ Number of volunteers 11	
Promote regional revitalization and circular economy to drive sustainable community development.	Dacheng Elementary School, Changhua The "Catcher in the Rye" activity	Leveraging Dacheng Township's identity as a wheat-producing region, Acter's sustainability volunteers guided local students in hands-on peanut cultivation to promote local agri-food culture and education.	▪ Volunteer hours totaled 40 hours ▪ Cumulative number of participants 295 person	
Address social inequalities, reduce disparities, and promote equity and social cohesion. Environmental education fosters students' understanding of climate change and enhances awareness of environmental protection. Bridge the urban-rural education resource gap to achieve equitable access to quality education. Address social inequalities, reduce disparities, and promote equity and social cohesion.	Global Views Commonwealth The "Planting the Seeds of Reading – Give Children a Big Future" social welfare project	Sponsored 10 primary schools in Changhua County with a one-year subscription to the monthly magazines "Future Children" and "Future Youth". A total of 33 copies of "Future Children" and 37 copies of "Future Youth" were subscribed, making a grand total of 70 copies.	▪ Cumulative donation of NT$800,000 ▪ Reached about 1,388 people	
	Taiwan Reading Culture Foundation – "Library of Love"	Acter sponsored 10 boxes of reading materials each to Da Sing Elementary School (, Changhua County), Yuan-Chang Elementary School and Ma-Guang Elementary School (Yunlin County), and Nan-Zhen Elementary School (Changhua County), ensuring children in remote areas have access to quality reading resources.	▪ Cumulative donation of NT$3,720,000 ▪ A cumulative total of 140,910 teachers and students have benefited.	
	Chinese Culture University	Provided funding support for school administrative and development needs.	▪ Cumulative donation of NT$290,000	
	China Family Offices Association	Sponsored a research project on the Board White Paper initiative.	▪ Donated NT$200,000	
	Taipei Tech Alumni Bulletin Publisher	Sponsored advertisement placements in the alumni journal.	▪ Donated NT$25,000	
Environmental education fosters students' understanding of climate change and enhances awareness of environmental protection.	Taiwan Reading Culture Foundation – "Library of Love"	Contributed to the construction of the "Library of Love" Shared Reading Center, which will house a comprehensive national book archive accessible to teachers and parents for professional development. The center will also host after-school programs to improve students' learning outcomes.	▪ Donated NT$500,000	
	Taiwan High-Tech Facility Association	Sponsored the Taiwan 2024 High-Tech Facility International Forum.	▪ Donated NT$110,000	

5.6.3 Project Highlights

Sustainable cities and communities

The Actions We Took

- In collaboration with foundations, we have provided long-term sponsorship of reading resources to schools in remote areas, aiming to enhance students' access to diverse reading materials.
- We actively support and promote initiatives that address educational challenges in underserved regions.

Problems We Want to Solve

- The unequal and overly centralized allocation of educational resources limits students' learning methods and reinforces rigid models of instruction, hindering the realization of equitable access to education.

Our Role

- By leveraging our corporate influence, we continue to partner with foundations to supply a wide range of reading publications to rural schools, expanding learning opportunities for students and fostering future talent development.

Cooperating unit: Taiwan Reading Culture Foundation

Focus 1 Enhancing Reading Accessibility to Transform Literacy Education in Taiwan

Establishment of "Library of Love" in Rural Areas

Since 2012, Acter has partnered with the Taiwan Reading Culture Foundation to support the development of "Library of Love" reading spaces in rural schools. Through annual donations of high-quality publications, the initiative aims to promote reading and literacy among students in underserved regions.

In 2024, Acter donated a total of 40 boxes of books to Yuanchang Elementary School and Maguang Elementary School in Yunlin County, as well as Daxing Elementary School and Nanzhen Elementary School in Changhua County. The total value of donated materials amounted to NT$400,000.

259 Boxes
Total Number of Book Boxes Donated to Date

A cumulative total of **140,910** teachers and students have benefited.




Cooperating unit：Global Views- Commonwealth Publishing

Focus 2 Enhancing Educational Resources in Rural Areas and Cultivating Future Talent

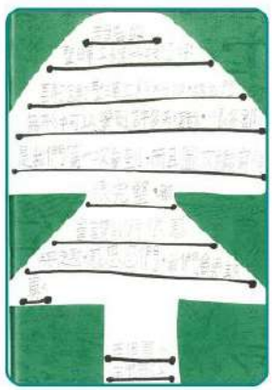
"Planting the Seeds of Reading – Give Children a Big Future" Social Welfare Project

Since 2013, Acter has partnered with the Global Views Education Foundation to launch the "Planting the Seeds of Reading – Give Children a Big Future" social welfare initiative. Through a monthly magazine donation program, high-quality educational publications are distributed to schools across Taiwan, promoting equal access to reading materials.

Demonstrating a long-term commitment to educational development for children, Acter continued its collaboration with the foundation for the fourth consecutive year in 2024. By providing tangible sponsorship, Acter actively fosters a strong reading culture and supports equitable distribution of educational resources. In 2024, Acter donated copies of Future Children to 10 elementary schools in Changhua County—one copy per class from grades 1 to 3, totaling 33 copies. Additionally, Future Youth magazines were provided—one copy per class for grades 4 to 6 across 10 elementary schools and grades 7 to 9 at Dacheng Junior High School—totaling 37 copies. The total sponsorship amounted to NT$200,000.

According to school feedback surveys, over 93% of teachers and administrators indicated that the magazine donations effectively supported students in developing reading habits. These materials not only enhanced learning outcomes and broadened students' knowledge but also served as supplementary teaching resources for educators.


彰化縣立大城國民中學
Da-Cheng Junior High School
感謝狀
茲感謝至暉工程科技股份有限公司捐贈本校7至9年級每班一份《未來少年》二年24期隆情厚誼，殊深感激，謹此申謝
校長 趙士鑾
中華民國 13 年 3 月 16 日

Caring for the Underprivileged

The Actions We Took

- Acter organizes annual public welfare initiatives as part of its corporate social responsibility efforts.
- Employees are encouraged to participate in social engagement projects and are provided with corresponding recognition or incentives.
- Strategic collaborations with non-profit organizations (NPOs) and community groups are continuously strengthened.

Problems We Want to Solve

- Resource imbalances among domestic NPOs and charitable organizations remain a common challenge, limiting their ability to access adequate support.

Our Role

- Leveraging its corporate influence, Acter actively collaborates with charitable organizations and provides necessary assistance. Through internal promotion and awareness campaigns, the Company helps expand the reach of resources to underserved groups and organizations in need.

Cooperating unit: Taiwan Hope Volunteer Group

Focus 3 Bridging Love and Hope through Core Engineering Competencies in Rural Communities

Brick by Brick, Let Love Fly

In Taiwan, many underprivileged families are unable to access adequate housing due to financial hardship. Acter has long supported initiatives aimed at improving living conditions for disadvantaged groups. In October 2024, Acter participated in a housing renovation project in Dongshi, Yunlin, assisting an individual case in need.

To ensure comprehensive care and resource support for the beneficiary, Acter organized two phases of volunteer teams—pre-construction and post-construction—and collaborated with suppliers and contractors to jointly participate in the initiative. A total of 20 volunteers contributed 168 hours of service, completing tasks ranging from site preparation to comprehensive repairs addressing issues such as water leakage, wall damage, and outdated electrical wiring. This effort provided the beneficiary with a safe and stable living environment.






Cooperating unit: Hondao Senior Welfare Foundation

Focus 4 Heartwarming Shopping Support to Brighten the Lives of Elderly Living Alone

Timely Help for the Elderly in Winter

In an aging society, many elderly individuals living alone face significant challenges in their daily lives due to mobility limitations, which often hinder their ability to meet basic needs and adversely affect their quality of life and overall well-being. Since partnering with the Hondao Senior Welfare Foundation, Acter has carried out an annual year-end volunteer initiative for eight consecutive years. Through this program, volunteers assist seniors with shopping for essential items for the Lunar New Year and provide emotional support through conversations and interactive games, fostering a sense of companionship and care. In 2024, a total of 22 Acter volunteers contributed 66 service hours, accompanying 16 elderly individuals living alone on their shopping trips. This initiative offered the seniors a memorable and heartwarming experience. Throughout the activity, many participants displayed joyful expressions and renewed vitality, offering positive feedback and appreciation that reaffirmed the volunteers' sense of fulfillment and purpose.





Community development

The Actions We Took

- Collaborated with relevant institutions to carry out community public infrastructure projects.
- Supported and promoted a culture of reading and literacy.

Problems We Want to Solve

- Addressed urban-rural educational disparities arising from uneven resource allocation and singular growth environments.

Our Role

- Acter has long been committed to enhancing education and cultural literacy by partnering with nonprofit organizations to provide comprehensive resources in support of educators and students.

Cooperating unit: Taiwan Reading Culture Foundation

Focus 5

Advancing Educational Infrastructure to Foster Quality Learning Environments

"Library of Love" Reading Center Construction Initiative

Acter has maintained a long-term partnership with the Taiwan Reading Culture Foundation to support the development of the "Library of Love" reading centers. In addition to the regular donation of book boxes, Acter has made direct financial contributions to the construction of these centers, demonstrating its commitment to educational equity and community enrichment. These multifunctional public facilities are designed to serve as sustainable hubs for learning and cultural engagement.

In 2024, Acter invested NT$500,000 in support of the "Library of Love" construction project, bringing the total cumulative donation to NT$800,000 since 2022. Through the establishment of library spaces and shared reading environments, the initiative aims to strengthen students' reading capabilities while fostering community cohesion and promoting cultural development.




Note: The thematic structure of the Shared Reading Pavilion has been completed. The operating license is expected to be obtained in the second quarter of 2025, with interior construction scheduled for completion in the fourth quarter.

Environmental Sustainability

The Actions We Took

- Collaborated with academic institutions to support long-term environmental education initiatives and curriculum development across all age groups.
- Promoted and supported ecology-related educational programs.

Problems We Want to Solve

- Enhanced students' environmental literacy and knowledge, fostering a sense of environmental stewardship and sustainability awareness.

Our Role

- Acter has maintained a long-standing commitment to environmental education by partnering with schools to co-promote and design related activities, thereby creating more diverse ecological education materials.

Cooperating unit: Taiwan Reading Culture Foundation

Focus 6

Fostering Sustainability Awareness from the Classroom to Nature

Fostering Sustainability Awareness from the Classroom to Nature

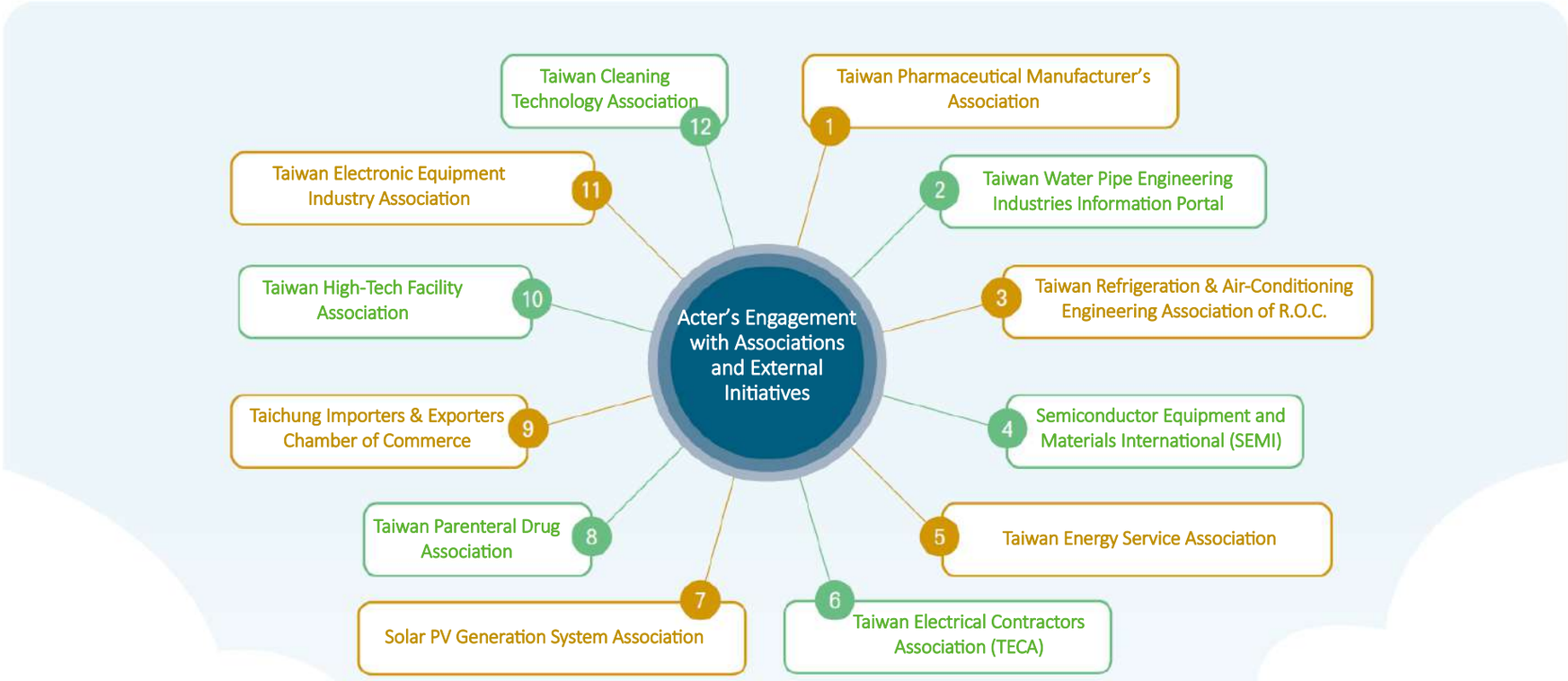
Acter has maintained a long-term partnership with Dacheng Elementary School, regularly designing environmental education programs and organizing related activities. Acter's employee volunteers actively engage with students on campus, guiding them through hands-on learning experiences. In June 2024, the school implemented a peanut cultivation project, introducing a simple and accessible planting method. Students participated in each stage of the process—from seed selection and sowing to field management—gaining firsthand experience in sustainable agriculture.

Through this initiative, students not only acquired agricultural knowledge but also developed a deeper understanding of the symbiotic relationship between humans and the land. The program instilled values such as food appreciation and waste reduction, embedding sustainability awareness in students' daily lives and nurturing a generation committed to building a better future.




5.6.4 Acter's Engagement with Associations and External Initiatives

Acter plays a pivotal role in the HVAC engineering industry and aims to leverage its industry influence to collaboratively respond to global developments and industrial transformation. We actively engage in various industry associations and non-profit organizations to promote sectoral collaboration and advancement. Key focus areas include corporate sustainability, technological innovation, and supply chain management. In 2024, Acter participated in 12 external industry and collaborative organizations, with a total contribution of NT$165,678 to support their operational and developmental efforts.



Annexes

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GRI Standards Index
SASB Comparison Table
Sustainability Disclosure Indicators
Third-Party Verification

CHAPTER
06

About This Report

- GRI: 2-1~2-5

This report marks the 12th consecutive annual publication of non-financial information by Acter Group Corporation Limited ("Acter") since 2013. It is published in both Chinese and English. In adherence to the principles of integrity, transparency, and sustainable development, Acter utilizes this report to communicate with various stakeholders regarding its short-, medium-, and long-term strategies, concrete actions, and performance across the Economic, Environmental, and Social (ESG) dimensions. The aim is to address stakeholder concerns and expectations surrounding Acter's commitment to sustainability.

Reporting Period
From January 1, 2024 to December 31, 2024.

Frequency of sustainability reporting:
Annually

Current version release date:
August 2025.

Next version release date:
Scheduled for August 2025.

To align with our environmental protection and paperless policies, this report is published electronically on our corporate website.

Scope of the Report

The scope of this report includes Acter's headquarters and selected subsidiaries of the Group, each of which is clearly identified. Any data adjustments or estimations are also detailed within this report. For comprehensive information about our Company's organization and financial data, please visit the 'Investment' section on our corporate website.

Reporting Frameworks Referenced

- GRI Standards
- TCFD Standards (Task Force on Climate-related Financial Disclosures, also known as TCFD).
- SASB (Sustainability Accounting Standards Board, also known as SASB; the SASB Standards are formulated by the SASB) Engineering and Construction Services Standards
- Sustainable Development Goals, SDGs
- Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies

External Assurance

- This report was verified by a third party, PricewaterhouseCoopers Taiwan, in June 2025. The sustainability information underwent independent limited assurance in accordance with the Assurance Standard No. 3000, Assurance Engagements Other than Audits or Reviews of Historical Financial Information. The assurance statement is provided in the appendix of this report.
- The financial data presented in this report is based on the audited financial statements certified by KPMG. Environmental data has been assured in accordance with Assurance Standard No. 3410, Assurance Engagements on Greenhouse Gas Statements, and verified by PricewaterhouseCoopers Taiwan.

Management Process

The content of this report is compiled based on data collected by various departments and submitted to the Corporate Sustainability Office. The Executive Secretary consolidates and prepares the Sustainability Report, which is then submitted to the Sustainability and Nomination Committee and the Board of Directors for approval prior to publication. The related preparation and assurance procedures are incorporated into the Company's internal control mechanisms to ensure the report's reliability, timeliness, transparency, and compliance with relevant standards.

Contact Information

Thank you for reading this report. Should you have any questions or suggestions regarding its contents, please feel free to contact us.

Acter Group Corporation Limited

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GRI Standard Index

Statement of use	Acter Group Corporation Limited. has prepared this report based on the GRI guidelines. The information disclosure period for this report is the fiscal year 2024 (January 1, 2024 to December 31, 2024)
GRI1 used	GRI 1: Foundation 2021
Applicable GRI industry standards	None

GRI 2: General Disclosures				
GRI Indicators	Standard No.	Tile of Disclosure	Corresponding chapter/ Descriptions	Page
The organization and its reporting practices	2-1	Organizational details	About Acter	P07
	2-2	Entities included in the organization's sustainability reporting	About Acter	P07
	2-3	Reporting period, frequency and contact point	About this Report	P109
	2-4	Restatements of information	4.2 Energy and Environmental Management	P79
	2-5	External assurance	About this Report, Third-Party Verification	P109, P117
Activities and workers	2-6	Activities, value chain and other business relationships	About Acter, 3.4 Supply Chain Management	P07, P62
	2-7	Employees	5.1 LOHAS at Acter	P85
	2-8	Workers who are not employees	5.1 LOHAS at Acter, 5.4 Occupational Health and Safety	P85, P98
Governance	2-9	Governance structure and composition	2.1 Corporate Governance	P29
	2-10	Nomination and selection of the highest governance body	2.1 Corporate Governance	P29
	2-11	Chair of the highest governance body	2.1 Corporate Governance	P29
	2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Sustainable Development Organizations and Strategies, 2.1 Corporate Governance, 4.1 Climate Change Management	P12, P29, P70
	2-13	Delegation of responsibility for managing impacts	1.1 Sustainable Development Organizations and Strategies, 2.3 Risk Management	P12, P34
	2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainable Development Organizations and Strategies, About this Report	P12
	2-15	Conflicts of interest	2.1 Corporate Governance	P29
	2-16	Communication of critical concerns	1.1 Sustainable Development Organizations and Strategies, About this Report	P12

GRI 2: General Disclosures				
GRI Indicators	Standard No.	Tile of Disclosure	Corresponding chapter/ Descriptions	Page
Governance	2-17	Collective knowledge of the highest governance body	2.1 Corporate Governance	P29
	2-18	Evaluation of the performance of the highest governance body	2.1 Corporate Governance	P29
	2-19	Remuneration policies	2.1 Corporate Governance	P29
	2-20	Process to determine remuneration	2.1 Corporate Governance, 5.1 LOHAS at Acter	P29, P85
	2-21	Annual total compensation ratio	5.1 LOHAS at Acter	P85
Strategy, policies and practices	2-22	Statement on sustainable development strategy	1.1 Sustainable Development Organizations and Strategies, 1.2 Analysis of Stakeholders and Material Issues	P12, P18
	2-23	Policy commitments	2.2 Business Integrity, 3.4 Supply Chain Management, 5.4 Human Rights Management	P33, P62, P95
	2-24	Embedding policy commitments	1.1 Sustainable Development Organizations and Strategies, 2.2 Business Integrity, 2.3 Risk Management, 3.4 Supply Chain Management, 5.2 Talent Development, 5.4 Human Rights Management	P12, P33, P34, P62, P91, P95
	2-25	Processes to remediate negative impacts	2.2 Business Integrity, 2.3 Risk Management, 5.4 Human Rights Management, 5.5 Occupational Health and Safety	P33, P34, P95, P98
	2-26	Mechanisms for seeking advice and raising concerns	2.2 Business Integrity, 2.3 Risk Management, 5.4 Human Rights Management	P33, P34, P95
	2-27	Compliance with laws and regulations	2.2 Business Integrity, 4.2 Energy and Environmental Management, 5.4 Human Rights Management	P33, P34, P95
	2-28	Membership associations	5.6 Social Engagement	P101
Stakeholder engagement	2-29	Approach to stakeholder engagement	1.2 Stakeholders and Materiality Analysis	P18
	2-30	Collective bargaining agreements	5.1 LOHAS at Acter	P85

GRI 3: Disclosures on Material Topics				
GRI Indicators	Standard No.	Tile of Disclosure	Corresponding chapter/ Descriptions	Page
Disclosures on material topics	3-1	Process to determine material topics	1.2 Stakeholders and Materiality Analysis	P18
	3-2	List of material topics	1.2 Stakeholders and Materiality Analysis	P18
	3-3	Management of material topics	1.2 Stakeholders and Materiality Analysis	P18

GRI 200: Economic Series				
GRI Indicators	Standard No.	Tile of Disclosure	Corresponding chapter/ Descriptions	Page
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	About Acter	P7
	201-3	Defined benefit plan obligations and other retirement plans	5.1 LOHAS at Acter	P85
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	5.1 LOHAS at Acter	P85
	202-2	Proportion of senior management hired from the local community	5.1 LOHAS at Acter	P85
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	5.6 Social Engagement	P101
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	3.4 Supply Chain Management	P62
GRI 205: Anti-Corruption 2016	205-3	Confirmed incidents of corruption and actions taken	2.2 Business Integrity	P33

GRI 300: Environmental Series				
GRI Indicators	Standard No.	Tile of Disclosure	Corresponding chapter/ Descriptions	Page
GRI 302: Energy 2016	302-1	Energy consumption within the organization	4.1 Climate Change Management, 4.2 Energy and Environmental Management	P70, P79
	302-3	Energy intensity	4.1 Climate Change Management, 4.2 Energy and Environmental Management	P70, P79
	302-5	Reductions in energy requirements of products and services	3.2 Green Engineering Management	P44
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4.1 Climate Change Management	P70
	305-2	Energy indirect (Scope 2) GHG emissions	4.1 Climate Change Management	P70
	305-3	Other indirect (Scope 3) GHG emissions	4.1 Climate Change Management	P70
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.4 Supply Chain Management	P62
	308-2	Negative environmental impacts in the supply chain and actions taken	3.4 Supply Chain Management	P62

GRI 400: Social Series				
GRI Indicators	Standard No.	Tile of Disclosure	Corresponding chapter/ Descriptions	Page
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	5.1 LOHAS at Acter	P85
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.1 LOHAS at Acter	P85
	401-3	Parental leave	5.1 LOHAS at Acter	P85
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	5.3 Human Rights Management	P95
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.5 Occupational Health and Safety	P98
	403-2	Hazard identification, risk assessment, and incident investigation	5.5 Occupational Health and Safety	P98
	403-3	Occupational health services	5.5 Occupational Health and Safety	P98
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.5 Occupational Health and Safety	P98
	403-5	Worker training on occupational health and safety	5.5 Occupational Health and Safety	P98
	403-6	Promotion of worker health	5.5 Occupational Health and Safety	P98
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.5 Occupational Health and Safety	P98
	403-9	Work-related injuries	5.5 Occupational Health and Safety	P98
	403-10	Work-related ill health	5.5 Occupational Health and Safety	P98
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.2 Talent Development	P91
	404-2	Programs for upgrading employee skills and transition assistance programs	5.1 LOHAS at Acter	P85
	404-3	Percentage of employees receiving regular performance and career development reviews	5.1 LOHAS at Acter	P85
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	5.1 LOHAS at Acter	P85
	405-2	Ratio of basic salary and remuneration of women to men	5.1 LOHAS at Acter, 5.3 Diversity, equity, and Inclusion	P85,P95
GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	5.4 Human Rights Management	P95

GRI 400: Social Series				
GRI Indicators	Standard No.	Tile of Disclosure	Corresponding chapter/ Descriptions	Page
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	5.4 Human Rights Management	P95
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.4 Supply Chain Management	P62
	414-2	Negative social impacts in the supply chain and actions taken	3.4 Supply Chain Management, 5.4 Human Rights Management	P62, P98
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.3 Risk Management	P34

Specific to Acter			
GRI Indicators	Tile of Disclosure	Corresponding chapter/ Descriptions	Page
Innovative Technology Services	Evaluation of R&D investment and output efficiency	3.1 Innovation and R&D	P42
Customer Services and Management	Customer satisfaction survey	3.3 Customer Services and Management	P60

SASB Comparison Table

Acter has referred to the Sustainability Accounting Standards Board (SASB) for the disclosure of internal information related to significant map indicators in the engineering services industry. The corresponding index is as follows:

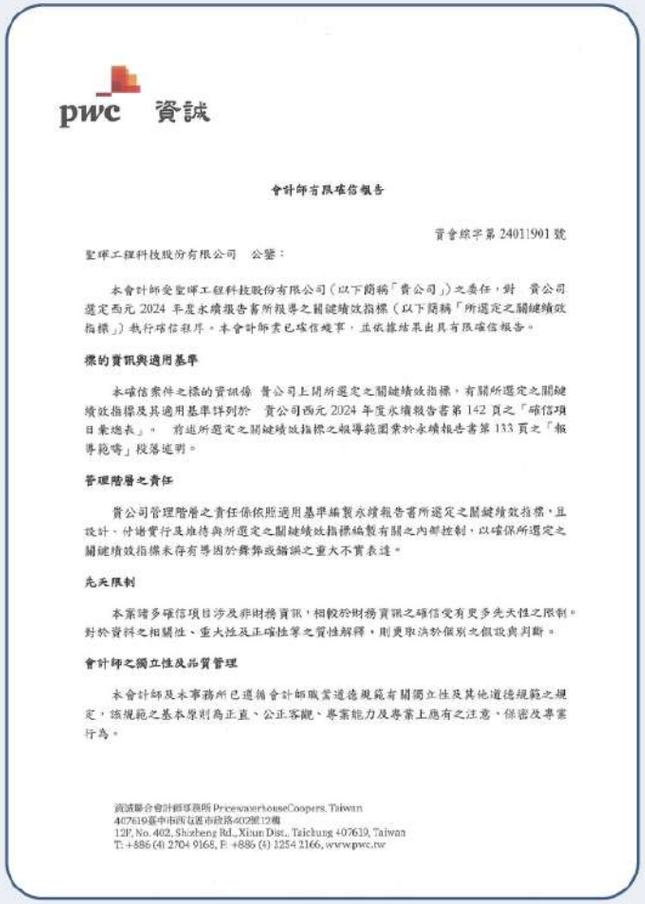
SASB Topics	Code	Measurement	Metric	Corresponding chapter/ Descriptions
Environmental Impacts of Project Development	IF-EN-160a.1	Absolute number	Number of incidents of non-compliance with environmental permits, standards, and regulations	4.2 Energy and Environmental Management
	IF-EN-160a.2	None	Discussion of processes to assess and manage environmental risks associated with project design, siting, and construction	3.1 Innovation and R&D, 3.2 Green Engineering Management
Structural Integrity & Safety	IF-EN-250a.1	Amount	Amount of defect- and safety-related rework costs	No such incident in 2024
	IF-EN-250a.2	Amount	Total amount of monetary losses as a result of legal proceedings associated with defect- and safety-related incidents	No such incident in 2024
Workforce Health & Safety	IF-EN-320a.1	Rate	(1) Total recordable incident rate (TRIP) and fatality rate for direct employees (2) Total TRIP and fatality rate for contract employees	5.5 Occupational Health and Safety
Lifecycle Impacts of Buildings & Infrastructure	IF-EN-410a.1	Absolute number	(1) Number of commissioned projects certified to a third-party multi-attribute sustainability standard and (2) Number of active projects seeking such certification	(1) 1 case (3.2 Green Engineering Management) (2) No such incident in 2024
	IF-EN-410a.2	None	Discussion of process to incorporate operational-phase energy and water efficiency considerations into project planning and design	3.1 Innovation and R&D, 3.2 Green Engineering Management
Climate Impacts of Business Mix	IF-EN-410b.1	Amount	Total amount invested in fossil fuel and renewable energy projects under construction	In 2024, the total project value related to renewable energy amounted to NT$2,096,237,012. (This figure was calculated by Acter based on the industry classifications disclosed by clients on the Market Observation Post System. Projects categorized under “Green Energy and Photovoltaics” in Acter’s internal system were consolidated for statistical purposes.)
	IF-EN-410b.2	Amount	Total amount allocated to non-energy projects under construction related to climate change mitigation	No such incident in 2024
	IF-EN-410b.3	Amount	Total monetary losses incurred from legal proceedings arising from violations of anti-bribery, corruption, or anti-competitive behavior regulations	No such incident in 2024
Business Ethics	IF-EN-510a.2	Amount	Total amount of monetary losses as a result of legal proceedings associated with charges of bribery or corruption and anticompetitive practices	No such incident in 2024
	F-EN-510a.3	None	Description of policies and practices for prevention of (1) bribery and corruption, and (2) anti-competitive behavior in the project bidding processes	2.2 Business Integrity
Activity Metrics	IF-EN-000.A	Absolute number	Number of active projects	Important outcomes and sustainable performance
	IF-EN-000.B	Absolute number	Number of commissioned projects	Important outcomes and sustainable performance
	IF-EN-000.C	Amount	Total backlog	Important outcomes and sustainable performance

Sustainability Disclosure Indicators

No.	Indicator	Indicator Type	Annual Disclosure Status	Unit	Remarks
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative Metrics	▪ Total Energy Consumption: 780.41 GJ ▪ Percentage of Purchased Electricity: 100% ▪ Renewable Energy Usage Rate: None	GJ, %	None
2	Total water withdrawal and total water consumption	Quantitative Metrics	▪ Total Water Consumption: 1,018 m³	1,000m³	None
3	Weight of hazardous waste generated and percentage recycled	Quantitative Metrics	▪ Hazardous Waste Generated: None	t, %	None
4	Description of types, number, and rate of occupational injuries	Quantitative Metrics	▪ Types of Occupational Incidents: Minor, Moderate, and Severe Incidents ▪ Number of Cases: 1 Minor Incident ▪ Incident Rate: 0.15%	Quantity, %	None
5	Disclosure on product life cycle management: including the weight of disposed products and electronic waste, and the percentage recycled	Quantitative Metrics	▪ Acter is an engineering service company in the non-manufacturing sector and does not produce physical products. For information on general waste disposal, please refer to section “4.2 Energy and Environmental Management.”	t, %	None
6	Description of risk management related to the use of critical materials	Qualitative Description	▪ For further details, please refer to “Supply Chain Management.”	Not Applicable	None
7	Total monetary losses resulting from legal proceedings associated with anti-competitive behavior regulations	Quantitative Metrics	▪ No such incident in 2024	Reporting Currency	None
8	Production volume of key products by product category	Quantitative Metrics	▪ None	Varies by Product Type	None

Third-Party Verification

• GRI：2-5



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會計師有限確信報告

資會綜字第 24011901 號

聖暉工程科技股份有限公司　公鑒：

本會計師受聖暉工程科技股份有限公司（以下簡稱「貴公司」）之委任，對　貴公司選定西元 2024 年度永續報告書所報導之關鍵績效指標（以下簡稱「所選定之關鍵績效指標」）執行確信程序。本會計師業已確信竣事，並依據結果出具有限確信報告。

標的資訊與適用基準

本確信案件之標的資訊係　貴公司上開所選定之關鍵績效指標，有關所選定之關鍵績效指標及其適用基準詳列於　貴公司西元 2024 年度永續報告書第 142 頁之「確信項目彙總表」。　前述所選定之關鍵績效指標之報導範圍業於永續報告書第 133 頁之「報導範疇」段落述明。

管理階層之責任

貴公司管理階層之責任係依照適用基準編製永續報告書所選定之關鍵績效指標，且設計、付諸實行及維持與所選定之關鍵績效指標編製有關之內部控制，以確保所選定之關鍵績效指標未存有導因於舞弊或錯誤之重大不實表達。

先天限制

本案諸多確信項目涉及非財務資訊，相較於財務資訊之確信受有更多先天性之限制。對於資料之相關性、重大性及正確性等之質性解釋，則更取決於個別之假設與判斷。

會計師之獨立性及品質管理

本會計師及本事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密及專業行為。

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan
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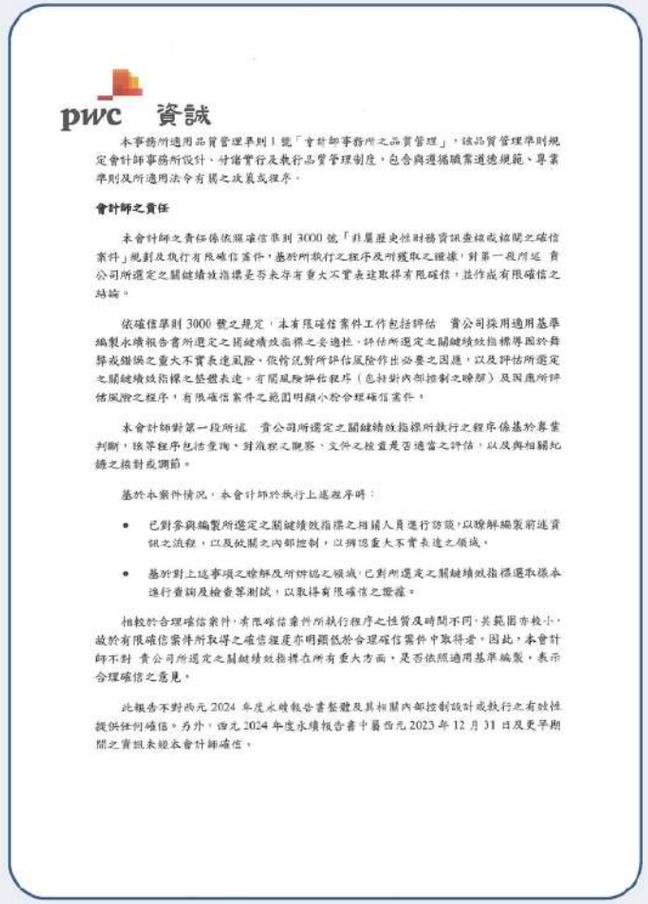

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本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依據確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述　貴公司所選定之關鍵績效指標是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3000 號之規定，本有限確信案件工作包括評估　貴公司採用適用基準編製永續報告書所選定之關鍵績效指標之妥適性，評估所選定之關鍵績效指標導因於舞弊或錯誤之重大不實表達風險，做為設計所辦信風險作出必要之因應，以及評估所選定之關鍵績效指標之整體表述。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

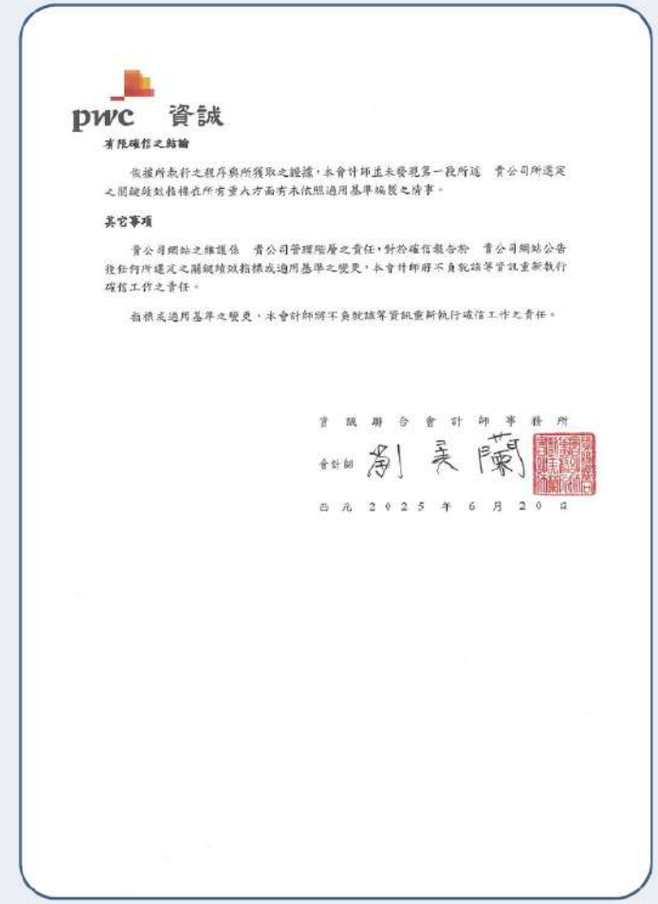
本會計師對第一段所述　貴公司所選定之關鍵績效指標所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查是否適當之評估，以及與相關紀錄之抽對或調節。

基於本案件情況，本會計師於執行上述程序時：

- 已對參與編製所選定之關鍵績效指標之相關人員進行訪談，以瞭解編製前述資訊之流程，以及就關之內部控制，以辨認重大不實表達之領域。
- 基於對上述事項之瞭解及所辨認之領域，已對所選定之關鍵績效指標選取樣本進行查詢及檢查等測試，以取得有限確信之證據。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信證度亦明顯低於合理確信案件中取得者。因此，本會計師不對　貴公司所選定之關鍵績效指標在所有重大方面，是否依照適用基準編製，表示合理確信之意見。

此報告不對西元 2024 年度永續報告書整體及其相關內部控制設計或執行之有效性提供任何確信。另外，西元 2024 年度永續報告書中篇西元 2023 年 12 月 31 日及更早期間之資訊未經本會計師確信。



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有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述　貴公司所選定之關鍵績效指標在所有重大方面有未依照適用基準編製之情事。

其它事項

貴公司網站之維護係　貴公司管理階層之責任，對於確信報告於　貴公司網站公告往往有所選定之關鍵績效指標或適用基準之變更，本會計師毋負就該等資訊重新執行確信工作之責任。

指標或適用基準之變更，本會計師毋負就該等資訊重新執行確信工作之責任。

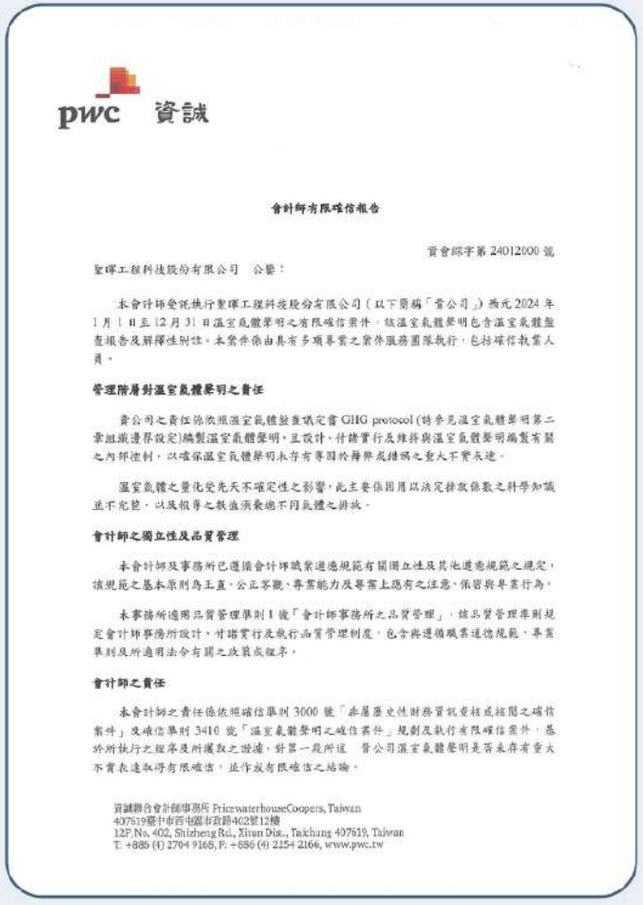
資誠聯合會計師事務所

會計師 劉美蘭

西元 2025 年 6 月 20 日

確信項目彙總表

編號	確信標的資訊	頁次	對應章節	適用基準
1	2024 年度違反環保法規之件數共 1 件	P.80、P.115	4.2.2 環境管理系統、SASB 對照表	「違反環保法規之件數」係為組織內部於西元 2024 年 1 月 1 日至 2024 年 12 月 31 日期間違反環境相關之法令規定之案件數量。
2	2024 年度與缺陷與安全相關的重新施工費用：無此情事；2024 年度因缺陷與安全相關的重新施工而引起的法律訴訟造成的金錢損失總額：無此情事	P.115	SASB 對照表	「與缺陷與安全相關的重新施工費用」係為組織內部於西元 2024 年 1 月 1 日至 2024 年 12 月 31 日期間所發生與缺陷及安全相關之重工成本之總金額； 「因缺陷與安全相關的重新施工而引起的法律訴訟造成的金錢損失總額」係為組織內部於西元 2024 年 1 月 1 日至 2024 年 12 月 31 日期間與缺陷及安全相關事件所導致重工而引起法律訴訟之重大貨幣性損失總額。
3	2024 年度已通過第三方永續標準認證的專案數量共 1 件；2024 年度正在尋求此類認證的專案數量共 0 件	P.115	SASB 對照表	「已通過第三方永續標準認證的專案數量」係為組織內部於西元 2024 年 1 月 1 日至 2024 年 12 月 31 日期間經第三方永續標準認證之專案數量； 「正在尋求此類認證的專案數量」係為組織內部於西元 2024 年 1 月 1 日至 2024 年 12 月 31 日期間尚待第三方永續標準認證之專案數量。
4	2024 年度在建工程中再生能源專案的金額$2,096,237,012；2024 年度在建工程中取消化石燃料專案的金額$0；2024 年度在建工程中與減緩氣候變遷有關的非能源專案的總金額$0	P.115	SASB 對照表	「在建工程中化石燃料與再生能源專案的總金額」係為組織內部於西元 2024 年 1 月 1 日至 2024 年 12 月 31 日期間分類化石燃料與可再生能源相關之待完成訂單金額； 「在建工程中取消化石燃料專案的金額」係為組織內部於西元 2024 年 1 月 1 日至 2024 年 12 月 31 日期間取消分類化石燃料相關之待完成訂單金額； 「在建工程中與減緩氣候變遷有關的非能源專案的總金額」係為組織內部於西元 2024 年 1 月 1 日至 2024 年 12 月 31 日期間分類與氣候變遷減緩相關之與能源僅能非直接相關之待完成訂單金額。
5	2024 年度整體及承攬商員工工傷率為 0 及 0.15 2024 年度整體及承攬商員工死亡率均為 0	P.100、P.115	5.5.4 職業傷害統計分析。SASB 對照表	工傷率=職業傷害件數×200,000÷總經歷工時； 死亡率=死亡人數×200,000÷總經歷工時； 總經歷工時係為組織依職業安全衛生法第 38 條之規定所填報於西元 2024 年 1 月 1 日至 2024 年 12 月 31 日期間所發生的總經歷工時。
6	2024 年度直接排放量(範疇一)：71,701.71 t-CO_2e； 2024 年度間接排放量(範疇二)：102.7514 t-CO_2e	P.77	4.1.4.1 溫室氣體盤查	組織當年度依溫室氣體盤查議定書 GHG protocol 標準計算之範疇一及範疇二溫室氣體排放量； 盤查範疇包括以下據點-總公司、商辦營運辦公室、矽品(中科)工務所、G5 專案辦公室。



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會計師有限確信報告

資會綜字第 24012000 號

聖暉工程科技股份有限公司 公鑒：

本會計師受託執行聖暉工程科技股份有限公司（以下簡稱「貴公司」）西元 2024 年 1 月 1 日至 12 月 31 日溫室氣體聲明之有限確信案件，該溫室氣體聲明包含溫室氣體盤查報告及解釋性附註。本案件係由具有多項專業之案件服務團隊執行，包括確信執業人員。

管理階層對溫室氣體聲明之責任

貴公司之責任係依照溫室氣體盤查議定書 GHG protocol（特參見溫室氣體聲明第二章組織邊界設定）編製溫室氣體聲明，且設計、付諸實行及維持與溫室氣體聲明編製有關之內部控制，以確保溫室氣體聲明未存有專因於舞弊或錯誤之重大不實永述。

溫室氣體之量化受先天不確定性之影響，此主要係因用以決定排放係數之科學知識並不完整，以及報導之數值須衆總不同氣體之排放。

會計師之獨立性及品質管理

本會計師及事務所已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」及確信準則 3410 號「溫室氣體聲明之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述 貴公司溫室氣體聲明是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

資誠聯合會計師事務所 PricewaterhouseCoopers, Taiwan
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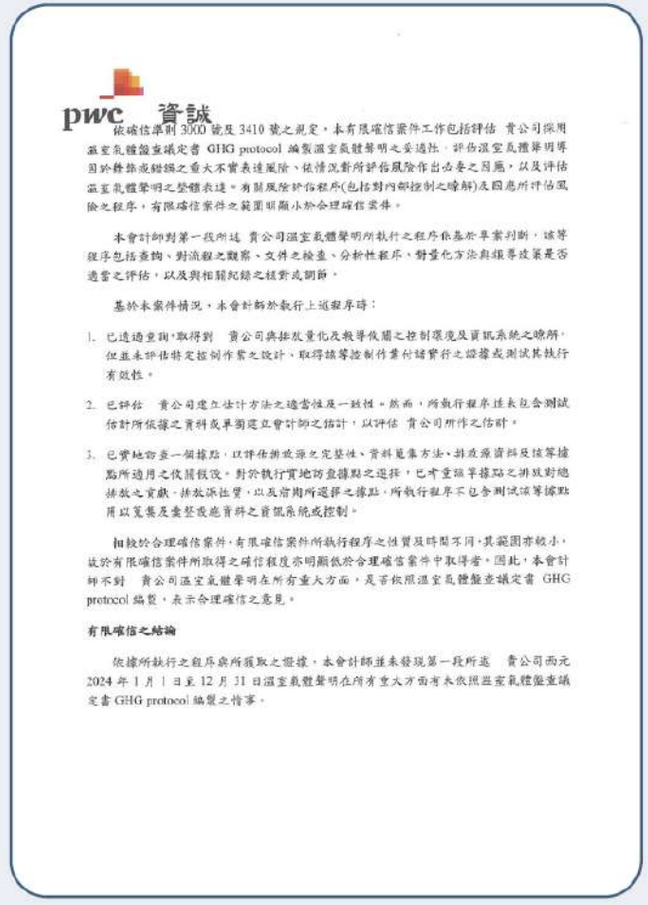

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依確信準則 3000 號及 3410 號之規定，本有限確信案件工作包括評估 貴公司採用溫室氣體盤查議定書 GHG protocol 編製溫室氣體聲明之妥適性，評估溫室氣體聲明導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估溫室氣體聲明之整體表達。有關風險評估程序(包括對內部控制之瞭解)及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述 貴公司溫室氣體聲明所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查、分析性程序、抽查化方法與報導政策是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

1. 已透過查詢，取得對 貴公司與排放量化及報導假關之控制環境及資訊系統之瞭解，但並未評估特定控制作業之設計、取得該等控制作業付諸實行之證據或測試其執行有效性。
2. 已評估 貴公司建立估計方法之適當性及一致性。然而，所執行程序並未包含測試估計所依據之資料或單獨建立會計師之估計，以評估 貴公司所作之估計。
3. 已實地訪查一個據點，以評估排放源之完整性、資料蒐集方法、排放源資料及估算據點所適用之依據假設。對於執行實地訪查據點之選擇，已考量強單據點之排放對總排放之貢獻、排放源性質，以及前期所選擇之據點。所執行程序不包含測試該等據點用以蒐集及彙整或應資料之資訊系統或控制。

相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對 貴公司溫室氣體聲明在所有重大方面，是否依照溫室氣體盤查議定書 GHG protocol 編製，表示合理確信之意見。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述 貴公司西元 2024 年 1 月 1 日至 12 月 31 日溫室氣體聲明在所有重大方面有未依照溫室氣體盤查議定書 GHG protocol 編製之情事。

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其他事項

貴公司網站之維護係 貴公司管理階層之責任，對於確信報告於 貴公司網站公告後任何溫室氣體聲明之變更，本會計師將不負責該等資訊重新執行確信工作之責任。

資誠聯合會計師事務所

會計師 劉美蘭

西元 2025 年 6 月 20 日


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