



2025 SUSTAINABILITY REPORT



Building upon its core engineering expertise and diversified integrated capabilities, ACTER incorporates sustainable development principles into its business model. While driving industrial advancement, the Company remains committed to environmental stewardship, striving to foster a low-carbon economy and create a sustainable future characterized by coexistence and shared prosperity.

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Important Results and Recognition

SASB : IF-EN-000.A-C

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



TCSA
Eight Consecutive Years
— Top 100 Sustainable Model
Enterprises in Taiwan —



Excellence in Corporate
Social Responsibility
Award
Large-sized Enterprise
The 11th



TCSA
— Platinum Award for
Sustainability Reporting —



Excellence in Corporate
Social Responsibility
Award
CommonWealth Talent
Sustainability Award



Corporate Sustainability
Report
Occupational Health and
Safety Performance
Voluntary Assessment
— Excellence Award —



2025
Taiwan Best-in-Class 100



2025 Outstanding Supplier
Award



ESG Performance Highlights

Environmental

-147,070
metric tons CO₂e

GHG emission reduction benefits
of green engineering projects

+14%

Increased Ratio of Green
Procurement

99.43%

Local procurement ratio

Social

89.76 points

Employee engagement

20%

Percentage of female middle
managers

100%

Training completion rate

Governance

NT\$41.48
billion

Consolidated revenue

57%

Percentage of female
directors

96.8 points

Customer satisfaction
level

Words from the Management

Green Engineering × Sustainability

Throughout our sustainability transformation journey, ACTER has always believed that engineering is not merely about completing a project—it is a long-term commitment to industry advancement, environmental stewardship, and social well-being. In the face of multiple challenges, including climate change and geopolitical uncertainties, we continue to leverage our core engineering expertise, integrating green technologies with diversified project integration capabilities to enhance project efficiency and optimize resource utilization. By embedding sustainability principles into every stage of engineering planning, design, and service delivery, we provide clients with low-carbon, low-waste green engineering solutions that create lasting sustainable value while supporting the transition toward a more resilient and sustainable future.

Digital Transformation × Enhancing Operational Resilience

As global demand for high-performance, energy-efficient, and green technologies continues to grow, ACTER actively develops advanced and innovative technologies while accelerating the adoption of AI-powered digital management, digital twin applications, and modular engineering management solutions. Through flexible deployment across diverse industries, disciplines, and regions, combined with integrated long-chain and short-chain management strategies, we maintain stable service quality and strong operational resilience. These efforts enable us to enhance project planning and execution efficiency while responding effectively to an increasingly dynamic and uncertain business environment.

We also continue to strengthen our corporate governance and risk management frameworks by incorporating energy conservation, carbon reduction, and environmental management into our core business operations. Through systematic assessments, monitoring mechanisms, and preventive controls, we enhance risk identification and response capabilities, enabling us to address sustainability challenges with confidence and resilience.

Partnering for Success × Creating Shared Industry Value

ACTER has cultivated long-standing and trusted partnerships with clients, suppliers, and business partners, working collaboratively to develop safe, efficient, and resilient engineering solutions that drive industrial upgrading and sustainable development across the value chain. At the same time, we extend our corporate sustainability commitments beyond business operations into local communities and society. By leveraging our engineering expertise and professional resources, integrating internal and external capabilities, and fostering cross-sector collaboration, we actively support environmental protection, arts and cultural education, and social care initiatives, thereby strengthening the resilience and sustainable development of the entire industry ecosystem.

A Commitment to the Common Good × A Sustainable Future

Guided by integrity, professionalism, and continuous innovation, ACTER remains committed to creating sustainable value while proactively responding to environmental and societal expectations. We sincerely thank every sustainability partner who has joined us on this journey. Through mutual trust and collective efforts, we have been able to move forward steadily amid a rapidly changing world. With a shared vision of mutual prosperity and sustainable growth, let us continue to work together, embrace future challenges, and create a better and more sustainable future for all.

Chairman



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. With project footprints spanning Taiwan, China, Southeast Asia, India, Japan, and the United States, Acter delivers services across a wide range of applications, including high-tech process engineering, cleanroom engineering, mechanical and electrical engineering, and energy-efficient biotechnology facility planning.

Through the advancement of its existing businesses and innovative integrated solutions, Acter continues to develop green technologies and deepen its low-carbon engineering services. Guided by a strategy of multi-industry, multi-disciplinary, and multi-talent integration, the company provides clients with comprehensive and professional process engineering and project management solutions.

In response to the global transition toward net-zero emissions and sustainable development, Acter remains committed to its core values of integrity and innovative service. By integrating industry needs and fostering collaboration among global partners, Acter actively promotes the development of low-carbon supply chains and contributes tangible value to the sustainable development of the planet.

2025 Highlights



Operational Services

High-tech production equipment integration engineering

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



Electromechanical and air-conditioning integration engineering

- 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



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.



Acter's Company Profile

Date of Establishment	February 19, 1979
Headquarters	Taichung City, Taiwan
No. of Affiliates	17 (6 affiliates in Taiwan and 11 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	2,348 people
Official Website	http://www.acter.com.tw/





2025 Analysis of Revenue by Major Service Category of the Acter Group

Consolidated Revenue

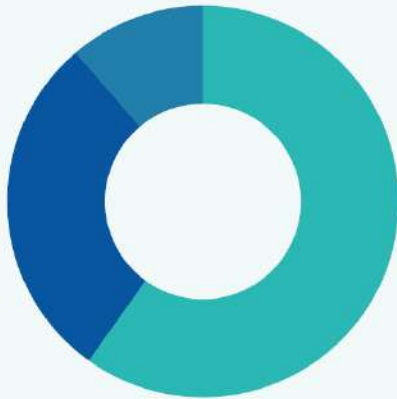
41.48 billion



Taiwan	57.04%
Mainland China	28.77%
Southeast Asia and Other Regions	14.19%

Projects Under Construction

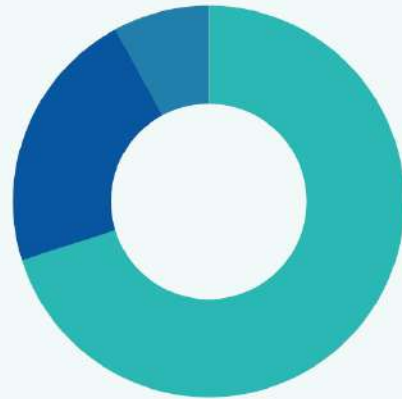
61.4 billion



Taiwan	59.85%
Mainland China	28.74%
Southeast Asia and Other Regions	11.41%

Backlog Revenue

46.9 billion



Taiwan	69.51%
Mainland China	22.62%
Southeast Asia and Other Regions	7.87%

Acter (Parent Company) Project Count Statistics

Sector	Semiconductor	Electronics Assembly	Healthcare & Biotechnology	Consumer Industries	Precision Industries	Green Energy & Photovoltaics	Other Services	Total
Number of Projects Under Construction	675	69	41	89	8	27	3	912
Number of Completed Projects	777	38	38	44	16	20	7	940

Financial Performance

Unit: NT\$ thousand

	Item/ Year	2022	2023	2024	2025
Management ability	Annual revenue (operating income)	28,262,385	25,060,741	30,253,853	41,481,912
	Total assets	27,116,523	27,586,692	34,077,679	41,319,869
	Total Equity	10,798,675	13,084,821	16,726,310	19,417,526
	Operating profit	3,322,529	3,263,821	4,406,995	5,703,335
	Net profit after tax (attributable to the parent company)	1,933,122	1,838,104	2,617,188	3,526,877
Profitability	Return on Asset (%)	11.02%	9.60%	10.53%	11.14%
	Return on Equity (%)	27.62%	21.76%	21.45%	23.71%
	EPS (NT\$)	16.84	30.6	42.18	56.84
	Dividend distribution (NT\$)	12	21	30	40
Economic value distributed	Operating costs	10,232,716	5,213,407	7,057,701	15,566,807
	Employees' salaries and welfare	789,414	764,204	930,084	1,308,878
	Payments to investors	859,029	1,415,684	1,302,850	1,861,214
	Payments to the government	168,326	350,915	212,156	552,914
	Community investments	1,871	1,865	2,053	2,211

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 2025, Acter's effective income tax rate was 24.05%.

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.

Tax Information

Unit: NT\$ thousand

Item	2022	2023	2024	2025	Average
Income before tax	3,419,946	3,516,001	4,857,220	6,062,494	4,463,915
Income tax expense	920,610	916,428	1,269,208	1,458,160	1,141,102
Income tax rate (%)	26.92%	26.06%	26.13%	24.05%	25.56%
Paid income tax	638,253	943,244	803,595	1,248,922	908,503
Cash tax rate (%)	18.66%	26.83%	16.54%	20.60%	20.35%

01

Sustainable Management

- 1.1 Sustainable Development Organizations and Strategies
- 1.2 Stakeholder and Materiality Analysis

★ ESG Highlights

Net profit after tax NT\$ 3.52 billion

0 Cybersecurity Incidents

0 Information Security Incidents
Customer Privacy Breaches

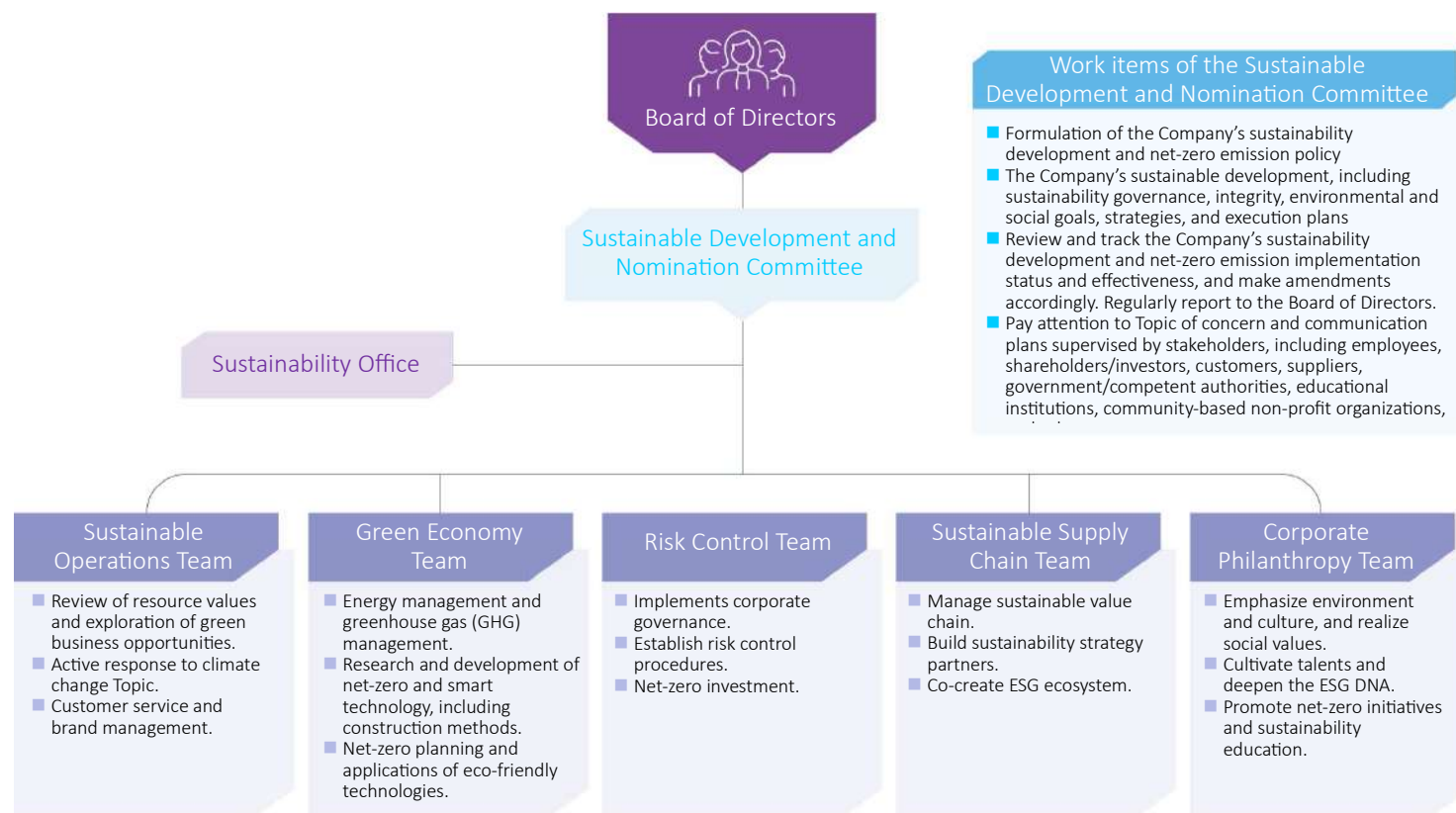
100% Education and training achievement rate



1.1 Sustainable Development Organizations and Strategies GRI : 2-12-14 、 2-16 、 2-22 、 2-24

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 oversight, five dedicated working groups have been established: the Sustainable Operations Team, Green Economy Team, Risk Control Team, Sustainable Supply Chain Team, and Corporate Philanthropy Team. These working groups are responsible for developing and executing strategies, policies, and action plans related to environmental, social, and governance (ESG) issues, driving the Company's sustainable development objectives. 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 2025

Three meetings were convened, covering the following agenda items:

- Board performance evaluation, director continuing education planning, and amendments to corporate governance policies and regulations
- Approval of the Sustainability Report and the implementation plan for the adoption of the IFRS Sustainability Disclosure Standards
- Amendments to the Corporate Sustainability Development Best Practice Principles

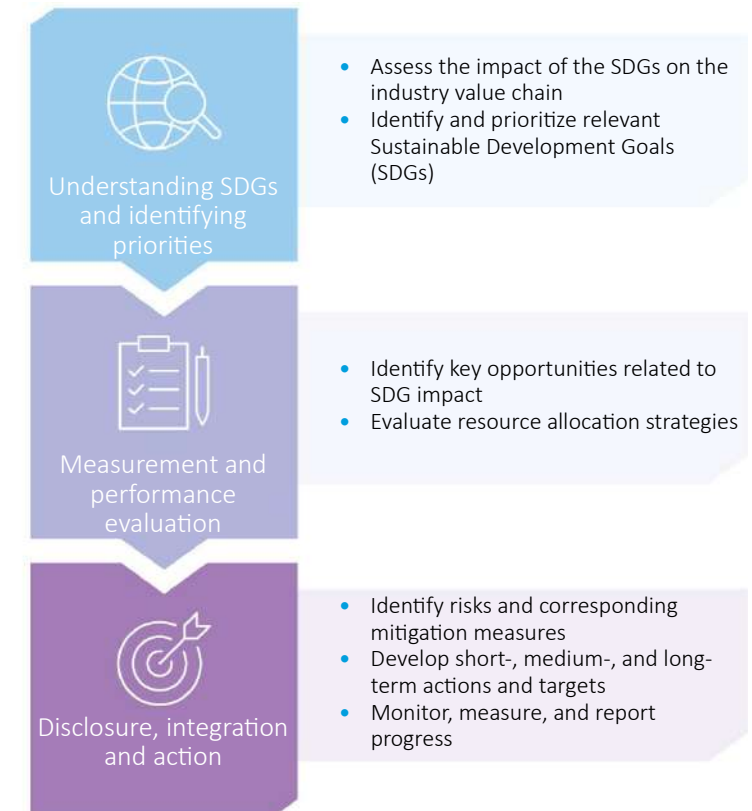
1.1.1 Sustainable Development Organizations and Strategies

Acter is committed to fulfilling its corporate sustainability responsibilities and actively supports the United Nations Sustainable Development Goals (SDGs). The Company has established three strategic pillars for sustainable development: Environmental Sustainability, Inclusive Growth Across Generations, and Shared Value Creation. We continue to advance the sustainable transformation of our core business while strengthening corporate governance, enhancing employee well-being, and cultivating sustainability talent. In parallel, we actively engage in community care initiatives, support cultural and educational development, and promote environmental stewardship. Through these tangible actions, we strive to give back to society and maximize our ESG impact by creating long-term sustainable value.

Three Major Sustainable Development Pillars



Review process



Core Competencies Linked to the Implementation of SDGs



Promote Industrial
Artificial
Intelligence



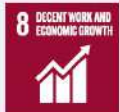
9.1

Introduce innovative technologies into engineering projects to optimize environmental safety and reduce occupational safety incidents.



7.3

Reduce resource usage through digitalization and optimization.



8.3

Technologize factory construction to promote industrial upgrading.



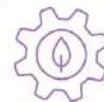
11.1

Save energy and reduce carbon emissions to create environment-friendly production.



17.14

Implement smart supply chain management to enhance sustainable development and foster global partnerships.



Green
Engineering



6.4

Reutilize recycled water to reduce the waste of water resources.



7.3

Recycle heat/cold energy generated from the production process to enhance energy efficiency.



12.2

Introduce new technologies to reduce the emission of hazardous substances and conserve natural resources.



12.5

Use recyclable or reusable materials to effectively manage resources and reduce raw material consumption.



13.3

Deepening Green Procurement and Low-Carbon Technologies to Drive Climate Action Across the Supply Chain.



Smart
Factory



8.3

Implemented automated equipment to optimize operational efficiency and streamline production processes.



9.1

Through the guidance of data technologies, implement energy-saving measures in factories, reduce energy consumption, and optimize production.



11.1

Save energy and reduce carbon emissions to create environment-friendly production.



12.2

Optimize production schedules and manage fluctuations in market demands.



13.3

Assess energy efficiency to stabilize greenhouse gas (GHG) emissions and use it as the foundation for GHG reduction efforts.



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

Pillars	SDG Targets	Management approaches	Policy	2026	2028	2030	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	- Implement equipment maintenance and replacement plans to improve 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 - Prioritize the procurement of environmentally friendly, energy-efficient materials and equipment.	- Differentiate through technology, functionality, and services to strengthen corporate competitiveness - 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 - Sustainable Supply Chain Development Policy	- 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 - Conduct Regular Supplier Evaluations	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.	- Implementation of IFRS S2 - ISO-CERTIFIED MANAGEMENT SYSTEM - TCFD-ALIGNED RISK MANAGEMENT	- Implemented IFRS S2 and piloted the preparation of the Sustainability Chapter in the Annual Report. - 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	3.2 Green Engineering 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	- Invested in environmental and ecosystem conservation initiatives. - Prioritize the procurement of eco-labeled and energy-efficient products	- Collaborate regularly with academic institutions to promote environmental education - Increase the Proportion of Green Procurement	Regularly disclose outcomes of nature conservation efforts to demonstrate corporate commitment to action	- Green Engineering Management - Green Procurement - Cultivating Well-being Through Clean Air	3.2 Green Engineering Management 3.4 Supply Chain Management 4.2.4 Nature and Biodiversity 5.6 Social Engagement



Pillars	SDG Targets	Management approaches	Policy	2026	2028	2030	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 Topic	“Brick by Brick, Let Love Fly” “Timely Help for the Elderly in Winter” - Love Library Program	5.6 Social Engagement
		Deepening community-based education initiatives to enhance civic and cultural literacy, while promoting corporate ethical values	- Sustainability Practice Guidelines - Training and Education Management Regulations	- Nurture Young Talent - 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”	5.2 Talent Development 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 5.2 Talent Development 5.3 Diversity, equity, and Inclusion
		Promoting social equity and inclusion, addressing systemic inequalities, and realizing the common good shared across generations	- Human Rights Policy - Sustainability Practice Guidelines	- Engaged in collaborative efforts with nonprofit groups to deliver inclusive and diversified services - Conduct Annual Human Rights Risk Assessments	- Strengthened partnerships with key collaborators and customers. - Implemented a diversity-focused recruitment policy to ensure equal employment opportunities across all groups.	- Long-term Commitment to Supporting Vulnerable and Underserved Communities - Driving Innovative Social Impact Initiatives by Collaborating with Cross-sector Partners to Address Emerging Societal Challenges	- Social Impact Programs - Human Rights Due Diligence	5.4 Human Rights Management 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

1.1.2 Sustainable Value Management

Acter leverages the six capitals and strengthens its seven sustainability management capabilities to create sustainable business value, enhance operational profitability, and safeguard shareholders' interests. Internally, the Company has established a robust sustainability governance framework with clearly defined management mechanisms and long-term, actionable objectives to advance sustainable management. At the same time, Acter is committed to creating shared value for the industry and society, expanding its positive impact, and fostering long-term sustainable prosperity for both business and society.

Invested Capitals	Sustainable Value Management					Value Output
Finance Create excellent business goals through sound financial management.	 Aspects  Environment  Society  Governance	 Sustainable management capabilities	 Materiality Topics	 Stakeholders	 Sustainable management goals	Employee benefits 2025 NT\$9,916 thousand 2024 NT\$6,722 thousand 2023 NT\$9,016 thousand
Manufacturing Maintain engineering and construction equipment and resources to provide professional services that meet customers' needs.						Net profit after tax 2025 NT\$3,526,877 thousand 2024 NT\$2,617,188 thousand 2023 NT\$1,838,104 thousand
Intelligence Enhance the strength of engineering knowledge capital (EKC) by continuously investing in green innovation and research and development.						Customer satisfaction level 2025 96.8 points 2024 93.8 points 2023 91.8 points
Manpower Seek individuals with shared aspirations and enhance talent cultivation to establish a solid foundation for the organization.						Green procurement 2025 NT\$1,391,603 thousand 2024 NT\$513,973 thousand 2023 NT\$435,242 thousand
Nature Increase the proportion of green procurement by reducing natural resource consumption through energy-saving and carbon reduction initiatives.						Income tax payments 2025 NT\$1,248,922 thousand 2024 NT\$803,595 thousand 2023 NT\$943,244 thousand
Society Integrate operating core into social engagement to fulfill our corporate sustainability responsibilities and contribute to the prosperity of society.						Social engagement 2025 NT\$2,546 thousand 2024 NT\$2,505 thousand 2023 NT\$2,183 thousand

1.2 Analysis of Stakeholders and Material Topics

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 2025, 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 Topics	Engagement Methods	Frequency	Engagement Results of 2025	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 major complaint	
			Employee engagement surveys	Annually	The score was 89.76. In 2025, an anonymous online questionnaire survey was conducted among all employees to assess their level of engagement. 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.	About Acter 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 for investors; and MOPS	Timely		
			Telephone, fax and email	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.	
 Customers	Under its net-zero transition strategy, Acter continues to provide customers with green engineering solutions. Through regular communication meetings and customer satisfaction surveys, the Company strives to meet customers' needs and expectations.	- 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 96.8 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		

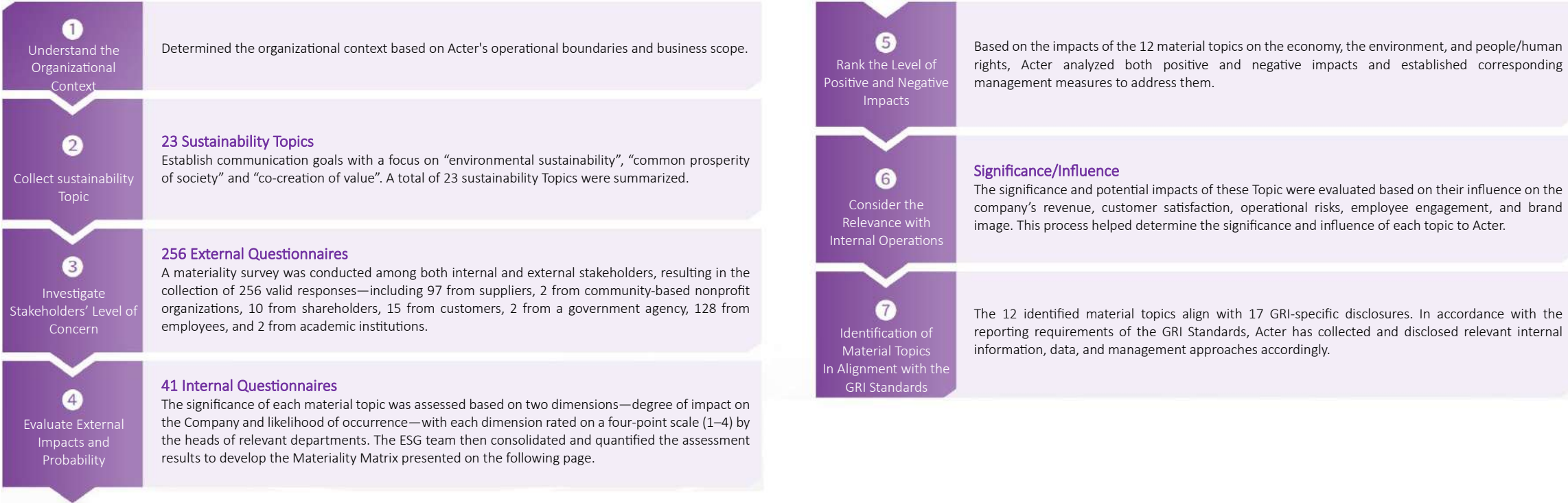


Stakeholders	Relevance	Concerned Topics	Engagement Methods	Frequency	Engagement Results of 2025	Corresponding Chapters
 Suppliers	Upholding the spirit of common good and mutual growth, Acter has initiated various collaboration projects with suppliers. We also share operational insights through audits, 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%.	
			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 11 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		
 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 20 students participated in the Company's internship program, and 9 campus recruitment information sessions were held.	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 Organizations	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 Material Topics Identification and Analysis

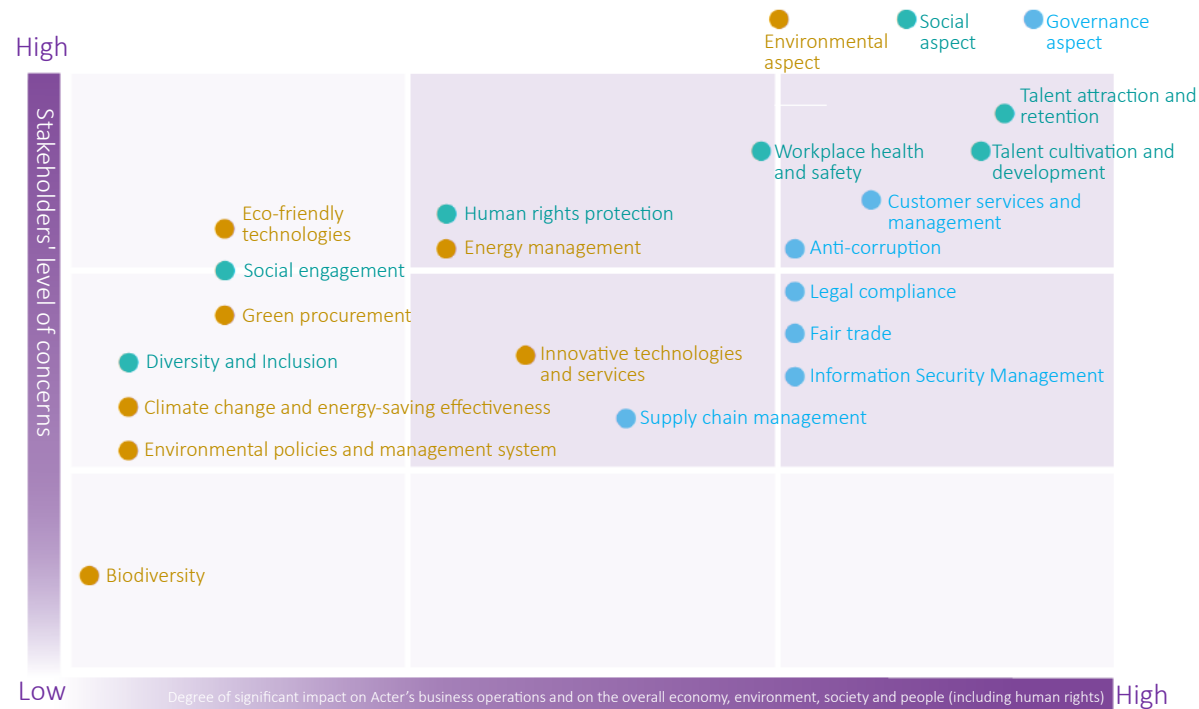
With reference to the GRI Standards and the AA1000 Stakeholder Engagement Standard (AA1000SES), Acter identifies its material topics based on the four guiding principles of Inclusivity, Materiality, Responsiveness, and Impact. The Company assesses the significance of actual and potential impacts across the economic, environmental, and people/human rights aspectss. Each year, Acter conducts a Double Materiality Assessment, leveraging diverse stakeholder engagement channels to understand stakeholders' key concerns while evaluating the significance and likelihood of external impacts. The assessment results serve as the foundation for the Company's sustainability strategy and planning, and are disclosed in the annual Sustainability Report to address stakeholders' needs and expectations.

Implementation Steps





Acter's Material Topics Matrix



Note: Among the 23 sustainability topics, "Sustainable Development and Strategy," "Risk Management," "Corporate Governance," and "Financial and Operating Performance" are classified as general disclosures and outcome-oriented topics and are therefore not included in the materiality assessment matrix. Relevant information is disclosed regularly in the Company's annual reports, corporate website, and sustainability reports.

2025 Ranking of Material Topics by Impact Level

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

Note: The first 12 topics are identified as Acter's material topics for 2025



Description of the Positive and Negative Impacts of Material Topics

Material Topics	Aspects	Positive (Potential/Actual)	Negative (Potential/ Actual)
Talent attraction and retention	Economic	A robust compensation and benefits system enhances employee retention. By maintaining a stable workforce, the Company improves service quality and customer satisfaction, thereby supporting industry development and fostering a positive economic cycle.	If the Company's compensation system lacks market competitiveness, it may face difficulties in attracting and retaining qualified talent, resulting in higher employee turnover and increased recruitment and training costs.
	Environmental	A highly skilled and stable organization is better positioned to focus on implementing low-carbon engineering practices, ensuring the consistent execution of environmental strategies and strengthening the Company's capabilities and competitive advantage in green engineering.	Excessive employee turnover may undermine the effective implementation of the Company's environmental management system, increasing the likelihood of environmental non-compliance and adversely affecting its environmental performance.
	People /Human Rights	Comprehensive employee benefits and diversity, equity and inclusion (DEI) initiatives enhance employee well-being and sense of belonging, while fostering a fair and respectful workplace that supports employees' physical and mental well-being.	If the Company lacks fair and transparent policies and practices, human rights violations and employee grievances may arise, reducing employee engagement, organizational trust, and workplace cohesion.
Talent cultivation and development	Economic	A comprehensive talent development framework and career development policies enhance employees' professional competencies and productivity, enabling the Company to sustain its long-term competitiveness.	The absence of a comprehensive talent development strategy may result in insufficient professional competencies and lower productivity, weakening the Company's competitiveness and adversely affecting its long-term business development.
	Environmental	A well-established education and training system strengthens employees' expertise in green engineering. Continued advancement of low-carbon engineering practices generates positive environmental impacts.	Without a well-established talent development policy, employees may lack the sustainability-related knowledge and technical capabilities required to effectively implement green engineering practices, resulting in negative environmental impacts.
	People /Human Rights	Providing fair and transparent access to training resources, promotion mechanisms, and career development opportunities supports employees' professional growth and psychological safety, generating positive impacts on people and human rights.	Without a comprehensive talent development policy, the Company may face workplace inequality and discrimination, potentially infringing upon stakeholders' rights, increasing human rights risks, and generating adverse impacts on people and human rights.



Material Topics	Aspects	Positive (Potential/Actual)	Negative (Potential/ Actual)
Customer services and management	Economic	High-quality customer service enhances customer satisfaction, strengthens customer trust, and creates additional business opportunities, thereby driving business growth and contributing to positive economic development.	Inadequate customer management processes or the inability to meet customer expectations may result in customer complaints, compensation costs, reputational damage, and increased operational risks.
	Environmental	By providing customers with energy-efficient design solutions, the Company supports their low-carbon transition, advances the development of green engineering, and reduces environmental impacts.	Deficiencies in customer service management may lead to inconsistent implementation of environmentally related projects, adversely affecting environmental performance.
	People / Human Rights	Delivering an excellent customer experience and ensuring fair treatment of customers help safeguard the rights and interests of diverse customer groups while promoting social equity and justice.	Failure to deliver a positive customer experience and ensure fair treatment of customers may result in inadequate protection of customer rights and interests, giving rise to customer dissatisfaction and complaints, while undermining customer trust and satisfaction.
Workplace health and safety	Economic	A comprehensive Environment, Safety and Health (ESH) management framework reduces occupational incident and project suspension risks, minimizes compensation costs and project delays, and enhances engineering service quality and operational efficiency. In addition, providing comprehensive physical and mental well-being support for employees improves workforce productivity and strengthens overall organizational resilience.	Inadequate Environment, Safety and Health (ESH) management may increase the likelihood of occupational incidents, work stoppages, regulatory penalties, and declining customer confidence, leading to project delays and additional operating costs. Furthermore, insufficient employee health and well-being management may reduce organizational productivity and increase long-term operational risks.
	Environmental	Robust ESH management practices help ensure the quality of work performed by employees and contractors, reduce environmental non-compliance incidents, and generate positive environmental impacts.	Inadequate ESH management may result in environmental pollution and regulatory non-compliance, generating adverse impacts on the environment.
	People / Human Rights	A sound ESH management system safeguards employees' physical and mental well-being, ensures a safe and environmentally responsible workplace, and strengthens the protection of human rights in the workplace.	Insufficient occupational safety and health management may lead to workplace injuries and psychological stress, increasing risks to employees' physical and mental well-being, resulting in potential human rights impacts, and adversely affecting employee welfare.
Anti-corruption	Economic	A robust integrity and ethical business management system mitigates risks associated with fraud, bribery, kickbacks, and conflicts of interest, reduces potential legal liabilities and financial losses, enhances investor confidence, and attracts greater investment.	Inadequate integrity and ethical business management may increase the risk of fraud and legal liabilities, damage the Company's reputation, reduce investor confidence, and adversely affect its long-term sustainable development.
	Environmental	Effective integrity and ethical business management enables the Company to incorporate environmental sustainability into its decision-making processes, thereby minimizing adverse impacts on the natural environment.	Inadequate integrity and ethical business management may impair decision-making and result in insufficient consideration of environmental risks, thereby causing adverse impacts on natural resources and ecosystems.
	People / Human Rights	Effective integrity and ethical business management protects employees from improper influence, conflicts of interest, and unfair treatment. A well-established grievance mechanism further safeguards employee rights and ensures a respectful, fair, and safe working environment.	In the absence of robust integrity management and preventive mechanisms, employees may be exposed to work-related pressure and retaliatory behavior, undermining workplace fairness, equity, and organizational integrity.



Material Topics	Aspects	Positive (Potential/Actual)	Negative (Potential/ Actual)
Legal compliance	Economic	Effective regulatory compliance supports stable industry development, enhances customer and investor confidence, and contributes to sustainable economic growth.	Non-compliance with applicable laws and regulations may result in reputational damage, regulatory penalties, and legal liabilities, adversely affecting business development and economic performance.
	Environmental	Compliance with applicable laws and regulations facilitates the effective implementation of environmental regulations and policies, thereby reducing adverse environmental impacts.	Failure to comply with environmental laws and regulations may lead to pollution incidents, regulatory fines, and deteriorating environmental performance, increasing the burden on social resources and generating adverse environmental impacts.
	People / Human Rights	Compliance with local labor regulations and human rights standards ensures the provision of fair working conditions and equitable remuneration, safeguards employee rights, and enhances employee engagement and integrity.	Violations of human rights standards may undermine employee rights, give rise to discrimination or unequal treatment, and erode internal trust and the organization's reputation.
Fair trade	Economic	Fair and transparent business practices strengthen market stability, enhance corporate reputation, and foster the sustainable development of the industry.	Failure to adhere to fair trade principles may result in regulatory penalties, reputational damage, and legal liabilities, thereby adversely affecting operational performance and sustainable industry development.
	Environmental	Fair trade practices and effective supply chain management promote the adoption of raw materials that comply with environmental standards, preventing environmentally harmful cost reductions through inappropriate or unethical business practices.	The absence of effective fair trade mechanisms may lead to inconsistent quality of procured materials, adversely affecting construction quality and generating negative environmental impacts.
	People / Human Rights	The implementation of fair trade principles ensures that suppliers and business partners are treated equitably, prevents exploitation and unfair practices, safeguards human rights, and promotes social equity and justice.	Failure to implement fair trade practices may result in suppliers or employees being treated inequitably or having their rights infringed, increasing human rights risks and damaging the Company's reputation.
Information Security Management	Economic	Robust information security management reduces the risks of data breaches, system failures, and operational disruptions, enhances customer trust, and strengthens corporate competitiveness.	Inadequate information security management may expose the Company to losses arising from cybersecurity incidents, resulting in customer attrition, loss of market confidence, and adverse impacts on business operations and revenue generation.
	Environmental	Strengthened cybersecurity measures and information protection capabilities support digital transformation and process automation, improving operational efficiency while reducing reliance on paper-based processes and generating positive environmental impacts.	Ineffective information security management may lead to excessive resource utilization and unnecessary energy consumption, thereby generating adverse environmental impacts.
	People / Human Rights	A strong commitment to cybersecurity and personal data protection demonstrates respect for employee privacy and human rights, enhances stakeholder trust, and contributes to social harmony and positive societal impacts.	Inadequate data protection measures may seriously compromise personal privacy and customer data security, resulting in the misuse or unauthorized access of personal information and adversely affecting the rights and interests of employees and customers.
Supply chain management	Economic	A comprehensive supply chain management system improves procurement efficiency while ensuring consistent product quality and on-time delivery, thereby enhancing operational resilience and corporate competitiveness.	Insufficient supply chain management may result in delivery delays, inconsistent product quality, operational disruptions, and increased costs, thereby negatively affecting business operations.
	Environmental	Through sustainable procurement practices and supplier audit requirements, suppliers are encouraged to proactively improve energy efficiency and manage greenhouse gas emissions, enhancing environmental performance across the value chain and supporting the achievement of emissions reduction targets.	Failure to effectively manage suppliers' environmental performance may lead to environmental pollution incidents, exposing the Company to associated reputational risks and regulatory penalties while adversely affecting its environmental performance.
	People / Human Rights	A well-established supply chain management framework promotes supplier compliance with labor laws and internationally recognized human rights standards, ensures safe working conditions free from forced labor and child labor, and strengthens responsible supply chain practices.	Failure to effectively oversee suppliers' labor practices and human rights performance may result in excessive working hours, forced labor, discrimination, or other violations of fundamental human rights within the supply chain, thereby generating adverse impacts on people and human rights.

Material Topics	Aspects	Positive (Potential/Actual)	Negative (Potential/ Actual)
Innovative technologies and services	Economic	Continuous development of new technologies enhances the Company's competitiveness and differentiated advantages, contributing to industry advancement and economic growth.	Increased investment in research and development and human resources is required to develop innovative technologies, which may lead to higher short-term operating costs.
	Environmental	Innovative technologies improve equipment performance and operational efficiency while supporting customers in their low-carbon transition, generating positive environmental impacts.	The development of new technologies may require additional material inputs. Accordingly, a comprehensive life cycle management approach should be established to minimize adverse environmental impacts.
	People / Human Rights	Innovative technologies and services optimize workflows, enhance workplace safety, reduce operational risks associated with on-site activities, and strengthen employees' professional capabilities and career development opportunities, thereby fostering talent development and enhancing their sense of accomplishment during work.	The adoption of new technologies may require employees to undergo a short-term adaptation period. Comprehensive education and training programs should therefore be implemented to enhance workforce competency and operational efficiency.
Human rights protection	Economic	Effective implementation of human rights protection fosters a safe, equitable, and non-discriminatory workplace, safeguards the rights and interests of all employees, and enhances employee trust and loyalty.	Inadequate human rights management may result in incidents of forced labor, discrimination, or other unfair practices, thereby infringing upon employees' rights and interests.
	Environmental	Robust human rights protection helps ensure occupational health and safety, prevents workplace injuries arising from environmental hazards, and enhances the Company's environmental performance.	Inadequate human rights management may expose employees to high-risk working environments, increasing the likelihood of regulatory non-compliance or environmental incidents.
	People / Human Rights	A comprehensive human rights protection framework ensures that employees and contractors work under safe and equitable conditions, strengthens diversity, equity and inclusion (DEI), and enhances employee trust and organizational loyalty.	The absence of effective human rights management and grievance mechanisms may expose employees to discrimination, unfair treatment, or privacy violations, resulting in physical and psychological stress while posing reputational risks to the Company.
Energy management	Economic	A well-established energy management system enables effective control of operating costs and improves energy efficiency, thereby enhancing operational resilience and long-term sustainable competitiveness.	Failure to implement effective energy management may result in energy waste and increased operating costs, thereby increasing the Company's financial burden and operational risks.
	Environmental	A well-established energy management system enables the Company to reduce its own greenhouse gas emissions while supporting customers in achieving emissions reductions, thereby generating positive environmental impacts.	The absence of an effective energy management system may lead to inefficient energy use and increased greenhouse gas emissions, thereby exacerbating negative environmental impacts.
	People / Human Rights	Effective energy management improves workplace conditions, enhances employee comfort and well-being, and delivers positive impacts on people and human rights.	Inadequate energy management may result in deteriorating workplace conditions or unstable equipment performance, adversely affecting employee health and occupational safety, while negatively impacting employee well-being and labor rights.

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

● Direct ○ Indirect ▲ Business relationship

Aspects	Material topics	Significance to Acter (Operational Materiality)	Generating significant impacts		Value chain impact boundaries and degree of involvement				GRI topics	SASB themes	Corresponding chapters
			Positive	Negative	Procurement	Engineering planning and design	Construction	For customers' uses			
 E Environmental	Innovative technologies and services	Deliver solutions aligned with market trends and customer needs, enhancing market differentiation and strengthening the Company's brand image.	Drive the low-carbon transition of the industry through technological innovation.	The absence of low-carbon innovative technologies may result in customer attrition.	○	●	●	▲	417 Marketing and Labeling	Life Cycle Impacts of Buildings and Infrastructure	3.1 Innovation and R&D 3.2 Green Engineering Management
	Energy management	Strengthen internal energy management to reduce operating costs and effectively manage energy-related risks.	Improve internal energy efficiency to reduce operating costs.	The lack of robust management systems may lead to increased operating costs.	-	●	●	▲	302 Energy		4.2 Energy and Environmental Management
 S Social	Talent attraction and retention	Continuously deliver high-quality engineering services and innovative solutions, ensure the effective transfer of critical technologies and professional expertise, enhance project execution efficiency and corporate competitiveness, and support long-term business operations and sustainable development.	Enhance employee engagement and loyalty while reducing employee turnover.	Loss of critical expertise may result in knowledge gaps and increased recruitment and training costs.	-	●	●	-	201 Economic Performance 202 Market Presence 401 Employment 404 Training and Education 405 Diversity and Equal Opportunity	Occupational Health and Safety	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.	Enhance employees' sense of safety and operational efficiency while striving to achieve the goal of zero occupational incidents.	Workplace accidents or occupational injuries may jeopardize employee health and safety and adversely affect the Company's reputation.	-	●	●	-	403 Occupational Health and Safety		5.5 Occupational Health and Safety
	Talent cultivation and development	Continuously strengthen employees' skills and professional expertise to ensure high-quality engineering services and foster innovation, while cultivating a strong talent pipeline to support sustainable industry development.	Enhance employees' professional capabilities and work efficiency while strengthening team collaboration and innovation.	Insufficient talent development may result in technological obsolescence and reduced competitiveness.	-	●	●	-	404 Training and Education 405 Diversity and Equal Opportunity		5.2 Talent Development
	Human rights protection	Safeguard the fundamental rights and interests of employees and business partners, foster a positive workplace culture, and maintain a high-quality and responsible supply chain.	Enhance employee engagement and contribute to a responsible supply chain that promotes social equity.	May give rise to labor disputes and reputational risks.	●	●	●	●	402 Labor/Management Relations 406 Non-discrimination 408 Child Labor 414 Supplier Social Assessment		5.4 Human Rights Management



Aspects	Material topics	Significance to Acter (Operational Materiality)	Generating significant impacts		Value chain impact boundaries and degree of involvement				GRI topics	SASB themes	Corresponding chapters
			Positive	Negative	Procurement	Engineering planning and design	Construction	For customers' uses			
 G Governance	Customer services and management	Customer satisfaction is fundamental to maintaining long-term partnerships and market competitiveness, and is critical to the Company's operational performance and stakeholder trust.	Strong customer relationships support the Company's long-term sustainable development.	Inadequate governance may adversely affect the Company's operational performance.	▲	▲	▲	●	416 Customer Health and Safety	Structural integrity and safety for buildings	3.3 Customer Services and Management
	Information security management	Robust information security policies safeguard the Company's and customers' data, mitigate cybersecurity incidents and operational disruption risks, ensure stable project execution, and strengthen customer confidence.	Prevent data breaches and system failures.	Data breaches, system disruptions, and reputational damage.	-	●	●	●	418 Customer Privacy	Structural integrity and safety for buildings	2.3 Risk 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 comply with applicable local laws and regulations.	Regulatory violations resulting in project suspension may cause financial losses to customers.	●	●	●	●	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 fostering a fair, transparent, and orderly market environment.	Uphold business integrity principles to enhance corporate reputation.	Legal disputes may increase supply chain risks.	●	●	●	●	206 Anti-competitive Behavior	Business ethics	2.2 Business Integrity
	Anti-corruption	Business integrity is a cornerstone of the Company's corporate governance. By preventing corruption and improper conduct, the Company promotes fair competition and transparent business practices across the industry.	Reduce the risks of fraud and improper transactions, supporting the Company's long-term stable development.	May result in legal violations, regulatory penalties, and reputational damage.	●	●	●	●	205 Anti-corruption		
	Supply chain management	A stable and sustainable supply of raw materials is essential to maintaining the quality of engineering services and ensuring that suppliers align with the Company's ESG principles.	Stable raw material quality and on-time delivery ensure projects are completed on schedule and meet customer quality expectations.	May result in project delivery delays and supplier non-compliance with ESG requirements.	▲	●	●	○	204 Procurement Practices 308 Supplier Environmental Assessment 414 Supplier Social Assessment		3.4 Supply Chain Management

1.2.3 Goals of Material Topics

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.

Aspects	Material topics	Management strategy	Linking with SDGs	Management Index and Goals					
				Key Performance Index (KPI)	Goals of 2025	Achievement in 2025	2026	2029	2033
 E 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	18 Benchmark Projects	 18 Cases of Practical Implementation	19 Cases	20 Cases	21 Cases
	Energy management	Implemented an ISO Energy Management System (EnMS), integrating internal energy audits, performance monitoring, and continual improvement mechanisms to enhance operational energy efficiency while strengthening employees’ sustainability awareness.	 	Energy Consumption	Reduced Compared with the Baseline	 Gasoline consumption decreased by 3% compared with the baseline, while electricity consumption increased by 8%. The increase in electricity consumption was primarily attributable to workforce expansion and extended operating hours. In response, the Company has implemented equipment optimization and area-based energy-saving measures to improve energy efficiency and achieve its electricity reduction target.	Reduced Compared with the Baseline	Reduced Compared with the Baseline	Reduced Compared with the Baseline
 S Society	Talent attraction and retention	Through the establishment of a systematic talent acquisition process, career development planning, and internal promotion pathways, the Company provides competitive compensation and comprehensive employee benefits. Regular employee engagement surveys and feedback mechanisms are conducted to foster talent retention, ensure workforce stability, and reduce employee turnover.	  	Employee participation rate in welfare activities.	Over 60% of participation rate.	 100%	Above 70%	Above 72%	Above 75%
			Employee Engagement	Maintain an employee engagement score above 80	 89.76	Above 80	Above 80	Above 80	
			Internships and industrial-academic collaboration plans.	Maintain partnerships with universities and colleges to promote internship and industry–academia collaboration programs.	 A total of 20 students were successfully matched with internship programs.	Continue to advance internship and industry–academia collaboration programs.	Continue to advance internship and industry–academia collaboration programs.	Continue to advance internship and industry–academia collaboration programs.	
			Comparison with base salary and salary adjustment situation.	Exceed the base salary with annual adjustments.	 Salary adjusted by 4 % on average.	Exceed the base salary with annual adjustments.	Exceed the base salary with annual adjustments.	Exceed the base salary with annual adjustments.	
			Ratio of Employees from Diverse Groups	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.	 20%	Above 20%	Above 20%	Above 20%	



Aspects	Material topics	Management strategy	Linking with SDGs	Management Index and Goals					
				Key Performance Index (KPI)	Goals of 2025	Achievement in 2025	2026	2029	2033
 S Society	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	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	Through internal and external training programs, train-the-trainer initiatives, and cross-functional project rotations, the Company continuously enhances employees' professional competencies and leadership capabilities. In parallel, the Company collaborates with universities and colleges to advance internship and industry-academia collaboration programs, cultivating future talent and injecting new momentum into the industry.	  	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%.	 80% was attributed to the significant increase in new hires in 2025. To enhance employees' professional competencies, a structured training program has been planned to strengthen the technical expertise of engineering personnel.	Above 88%	Above 88%	Above 88%
				Education and training satisfaction level	Satisfaction level above 82.	 89.64 points	Above 83 points.	Above 86 points.	Above 88 points.
				Human Rights Training Completion Rate	Newly Introduced Topic This Year	 85 %	Above 86%	Above 87%	Above 89%
	Human rights protection	Establish a robust human rights policy and grievance mechanism to ensure that employees and contractors work in a safe, fair, and inclusive environment. Through regular training and awareness programs, ensure that employees and business partners understand and comply with the Company's human rights standards and requirements.	 						
 G Governance	Customer service 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.	 96.8 points	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.		Material Information Security Incidents	Material Information Security Incidents: 0	 0 incident	0 incident	0 incident	0 incident



Aspects	Material topics	Management strategy	Linking with SDGs	Management Index and Goals					
				Key Performance Index (KPI)	Goals of 2025	Achievement in 2025	2026	2029	2033
 G Governance	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%.	 86%	Above 83%	Above 86%	Above 88%
	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	0	 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	0	 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 100%	 Achieved 100% signing rate	100%	100%	100%
				Conduct supplier assessments and sustainability risk evaluations annually	The overall supplier rating is above 75.	 A score of 74 was recorded, primarily due to an increase in the number of key suppliers assessed in 2025. The Procurement Department has strengthened supplier training programs and increased the frequency of on-site visits and audits to reinforce supply chain management mechanisms, thereby enhancing the overall capabilities and resilience of key suppliers.	Above 77	Above 79	Above 80
				Visit important suppliers or suppliers with potential risks	Visit at least 3 suppliers.	 4 suppliers	At least 3 suppliers	At least 3 suppliers	More than 4 suppliers
				Green procurement	With an increase comparing to the previous year.	 The amount reached NT\$1.39 billion million, reflecting an increase of 14% 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 99.43% of the target ahead of schedule.	Above 96%	Above 98%	Above 99%

02

Sustainable Governance

- 2.1 Corporate Governance
- 2.2 Business Integrity
- 2.3 Risk Management

★ Sustainability Highlights

Ranked in the top 5% in corporate governance evaluation for 11 consecutive years.

Four female directors accounting for 57% of the Board.



2.1 Corporate Governance GRI : 2-9~12、2-15、2-17~20

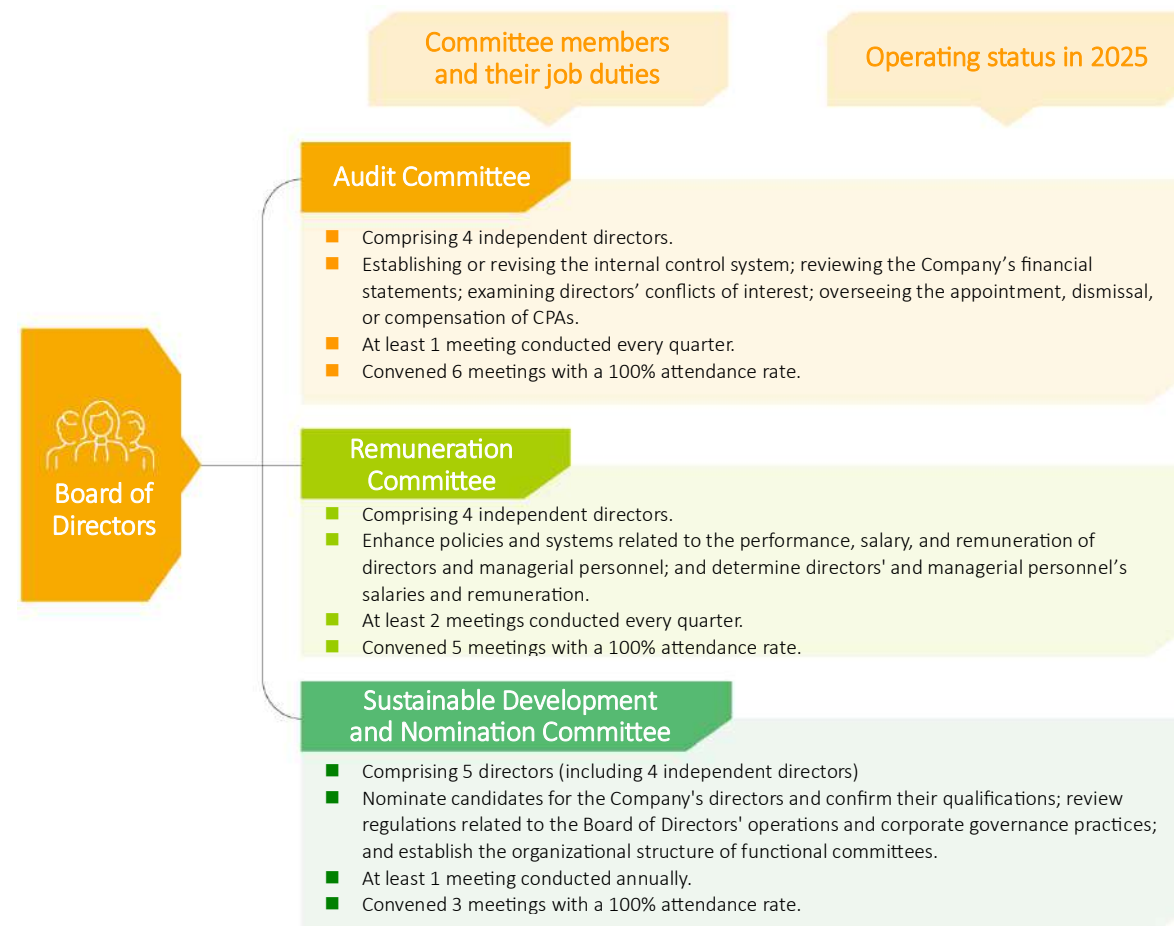
2.1.2 Framework and Operations of the Board of Directors

To enhance the Board’s oversight effectiveness and decision-making quality, Acter’s Board of Directors comprises seven members, including three directors and four independent directors, four of whom are women. The Board has established functional committees in accordance with their respective mandates and responsibilities. Composed entirely of independent directors, these committees are responsible for reviewing and deliberating on material proposals and matters relating to economic, environmental, social, and risk issues. Material conclusions reached by the functional committees are reported to and discussed by the Board. Directors raise questions and provide recommendations on agenda items and review and oversee the progress and implementation of various plans, ensuring that they have a comprehensive understanding of all matters before making final decisions.

Where a director has a personal interest, or represents a legal entity with an interest, in any matter under deliberation, the director shall recuse themselves from the discussion and voting in accordance with applicable requirements, thereby ensuring the effective implementation of corporate policies. In 2025, the Board convened six meetings, with an actual attendance rate of 100%. Information concerning directors’ attendance and the exercise of their duties is disclosed in the Company’s annual report in accordance with applicable laws and regulations.

Professionalism, Independence and Diversity of the Board of Directors

In consideration of its industry characteristics and long-term development strategies, Acter has established its “Corporate Governance Best Practice Principles” and carefully planned the composition and diversity criteria of the Board. This ensures that Board members possess diverse backgrounds encompassing relevant industry expertise, technical knowledge, and management experience. To foster a balanced and inclusive corporate culture, Acter also actively promotes greater female representation on the Board, thereby broadening decision-making perspectives, enhancing the Board’s governance effectiveness, and advancing its sustainable governance objectives.



* For more information on the organizational rules and operations of the functional committees, please refer to Acter’s official website ([the “Investors” zone](#)).



Professionalism

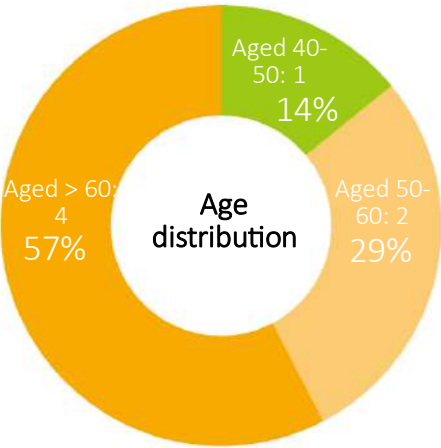
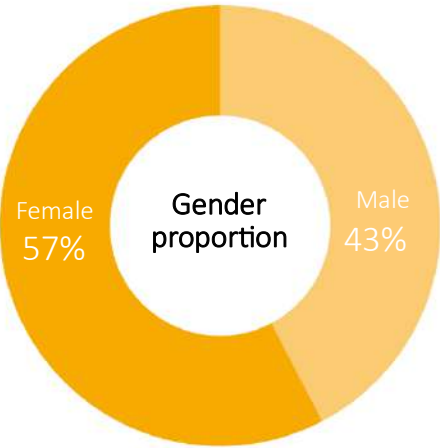
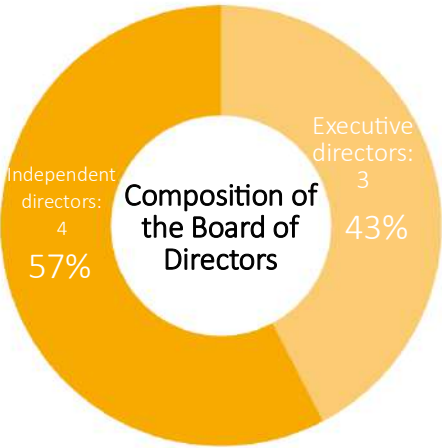
Directors are expected to possess industry-relevant expertise, skills, and practical experience. To continuously enhance corporate governance, Board members actively participate in internal and external training programs covering topics such as risk management, corporate governance, and sustainable development. These programs support sound business decision-making and strengthen the Company's long-term sustainability and competitiveness.

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

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	4	-	●	-	-	-	-	●	●	●	-	●	●	-	●
Zhi-Yi Ji	Male	2	-	-	-	●	●	●	●	●	●	●	-	●	●	●
Hui-Yin Qiu	Female	2	-	-	●	-	●	●	●	●	●	●	-	●	●	●
Lian-Wen Liang	Female	2	-	-	●	-	-	●	●	●	●	●	-	●	-	●

Note: None of the Board members are from underrepresented social groups.

Performance Evaluation of the Board of Directors

In accordance with its “Regulations Governing the Performance Evaluation of the Board of Directors and Functional Committees,” Acter conducts annual performance evaluations of the Board and its functional committees. The evaluation criteria encompass regulatory compliance, corporate governance, risk management, and sustainable development goals. These evaluations help ensure that the Board and its functional committees effectively discharge their duties, enhance Board effectiveness, and embed sustainability governance throughout the Company.

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

Aspects of Performance Evaluation



Performance 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."
 - Individual Director Self-Assessment: Average score of 98 points
 - Overall Board Performance Evaluation: Total score of 97 points

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. The next external board performance evaluation is scheduled for December 2026.

*For details of the performance evaluation results, please refer to Acter’s [Investor Relations section](#).

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.

*For details of the directors’ continuing education and training courses, please refer to [the 2025 Annual Report](#).

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](#).

2.1.2 Remuneration policy

Acter’s policies governing the performance evaluation and remuneration of directors and executives, as well as its long-term incentive plans and award criteria, are formulated in accordance with applicable regulations. These policies are periodically reviewed and deliberated by the Remuneration Committee before being submitted to the Board of Directors for approval. Director remuneration is determined by the Board with reference to remuneration levels among publicly listed industry peers, as well as each director’s responsibilities and individual contributions. The Board also considers the Company’s operating performance, including consolidated revenue, earnings per share (EPS), and return on equity (ROE). Executive remuneration is closely linked to both corporate operating results and individual performance. In addition to an executive’s qualifications, responsibilities, and performance, the Company considers market competitiveness, long-term corporate development, and risk management requirements, thereby balancing sustainable business operations with shareholders’ interests.



To strengthen the alignment between operational objectives and sustainable development, Acter links executive performance to sustainability targets. Financial objectives comprise operating performance indicators such as business target achievement, revenue target achievement, net profit target achievement, and execution target achievement, accounting for 65% of the overall performance assessment. Non-financial objectives encompass occupational safety and engineering quality, environmental protection (including greenhouse gas management), risk management, regulatory compliance, and leadership competencies, accounting for the remaining 35%. Acter also regularly evaluates and reviews the performance assessment and remuneration policies applicable to senior management, including payment criteria, remuneration structures, and individual remuneration levels. Recommendations made by the Remuneration Committee are subsequently submitted to the Board for deliberation, ensuring the effective implementation of the executive remuneration review and approval mechanism.

Performance Measurement Aspects

KPI Categories	
Financial Targets 65%	Business Performance Target Achievement Rate
	Revenue Target Achievement Rate
	Net Profit Target Achievement Rate
	Execution Target Achievement Rate
Non-financial Targets 35%	Occupational Safety/Engineering Quality
	Environmental Protection (including Greenhouse Gas Management)
	Risk Management
	Regulatory Compliance
	Leadership Competencies

Remuneration Breakdown for Senior Executives (Vice President Level and Above)

	Proportion of Fixed Remuneration	Proportion of Variable Remuneration
2022	36.72	63.28
2023	33.37	66.63
2024	19.82	80.18
2025	17.98	82.02

*For details of the remuneration policies applicable to senior executives at the Vice President level and above, please refer to [the 2025 Annual Report](#).

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

“Business Integrity” is a core value of Acter’s corporate culture and a cornerstone of its corporate governance and operational management. We have established the “Ethical Corporate Management Best Practice Principles,” “Code of Ethical Conduct,” “Procedures for Ethical Management and Guidelines for Conduct,” and “Employee Code of Ethics” for compliance by all levels of management, employees, and business partners. To strengthen employees’ awareness of professional ethics, ethical conduct has been incorporated into performance appraisals. Acter has also established relevant codes of conduct and a clear and effective reward and disciplinary system. In addition, “Ethical Management and Sexual Harassment Prevention” has been designated as a mandatory course for all employees to ensure the effective implementation of the Company’s codes of conduct.

[*Report on the Promotion of Ethical Corporate Management](#)

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 2025, 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 2025, the materials were distributed on January 22, April 17, July 17, and October 17. Newly appointed insiders receive the educational materials monthly for six consecutive months starting from the month of appointment. There were no incidents involving insider trading in 2025.



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 2025, a total of 408 employees completed the training, achieving a completion rate of 85.71%.
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 2025, 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 2025, 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

Internal Audit

Acter adopts a systematic approach to internal auditing to assist the Board of Directors and senior management in assessing the design and operating effectiveness of its risk management and internal control systems, thereby ensuring that key operational risks are appropriately managed and business continuity is maintained. For control deficiencies identified through audits, Acter has established corrective action tracking and follow-up review mechanisms to oversee the responsible units’ implementation of remedial measures. The Company also continuously optimizes its operating processes to strengthen compliance, reduce operational uncertainty, and enhance organizational resilience and corporate governance effectiveness.

Audit Management of Subsidiaries

In accordance with the laws and regulations of each subsidiary’s jurisdiction and its specific operating characteristics, Acter requires its subsidiaries to establish the necessary internal control and management systems. All subsidiaries are included within the scope of Acter’s internal audits. Where internal control deficiencies or irregularities are identified, the internal audit function engages in thorough discussions with the audited subsidiary, requires it to propose specific and effective corrective actions, and conducts ongoing follow-up until all deficiencies have been fully remediated.

Continuous Improvement Plan

Amid rapidly evolving internal and external conditions, continuous and effective risk management provides an essential foundation for maintaining operational stability, ensuring that key risks are promptly identified, appropriately managed, and subject to ongoing improvement.

Key Measures	Description
Ongoing Validation of the Effectiveness of the Risk Management Framework	Regularly review the design and operating effectiveness of the risk management and internal control systems to ensure that changes in the internal and external operating environment are duly identified and key risks are effectively managed.
Strengthening the Tracking and Accountability Mechanisms for Remediation	Establish clear remediation timelines, accountability assignments, and follow-up review mechanisms for control deficiencies identified through audits to ensure the effective implementation of corrective actions.
Process Optimization and Enhanced Risk Management Maturity	Leverage audit findings and feedback to continuously refine operating processes and management mechanisms, enhance risk identification, monitoring, and response capabilities, and strengthen business resilience.

The 2025 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	35	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	46	7	28

2.3 Risk Management GRI : 2-13 、 2-24-26 、 418-1

2.3.1 Risk Management System

In response to the rapidly evolving business environment and global risk landscape, Acter places sound governance at the core of its operations and has established a robust risk management framework. We continuously monitor internal and external issues and changes in the operating environment to ensure business continuity and safeguard stakeholder interests.

The Board of Directors is Acter’s highest governing body for risk management. In alignment with the Company’s overall business strategy and industry developments, the Board approves risk management policies and material resolutions and assumes ultimate oversight responsibility. Acter has established a Risk Management Task Force that conducts comprehensive analyses and assessments of various operational risks and emerging risk scenarios each year, formulates corresponding response strategies, and submits an annual risk management report to the Board. Chaired by the President and comprising the heads of each business unit, the Task Force is responsible for promoting risk management initiatives, ensuring the effective operation of relevant mechanisms, and coordinating risk management activities across departments.

We have established a comprehensive risk control mechanism supported by clear organizational responsibilities and cross-departmental communication, coordination, and collaboration. This mechanism provides an integrated line of defense encompassing risk identification, assessment, monitoring, and control. All employees are also responsible for identifying and reporting risks. Any material risk event that may affect the Company’s operations must be immediately reported to the relevant supervisor to prevent or mitigate potential operational impacts.

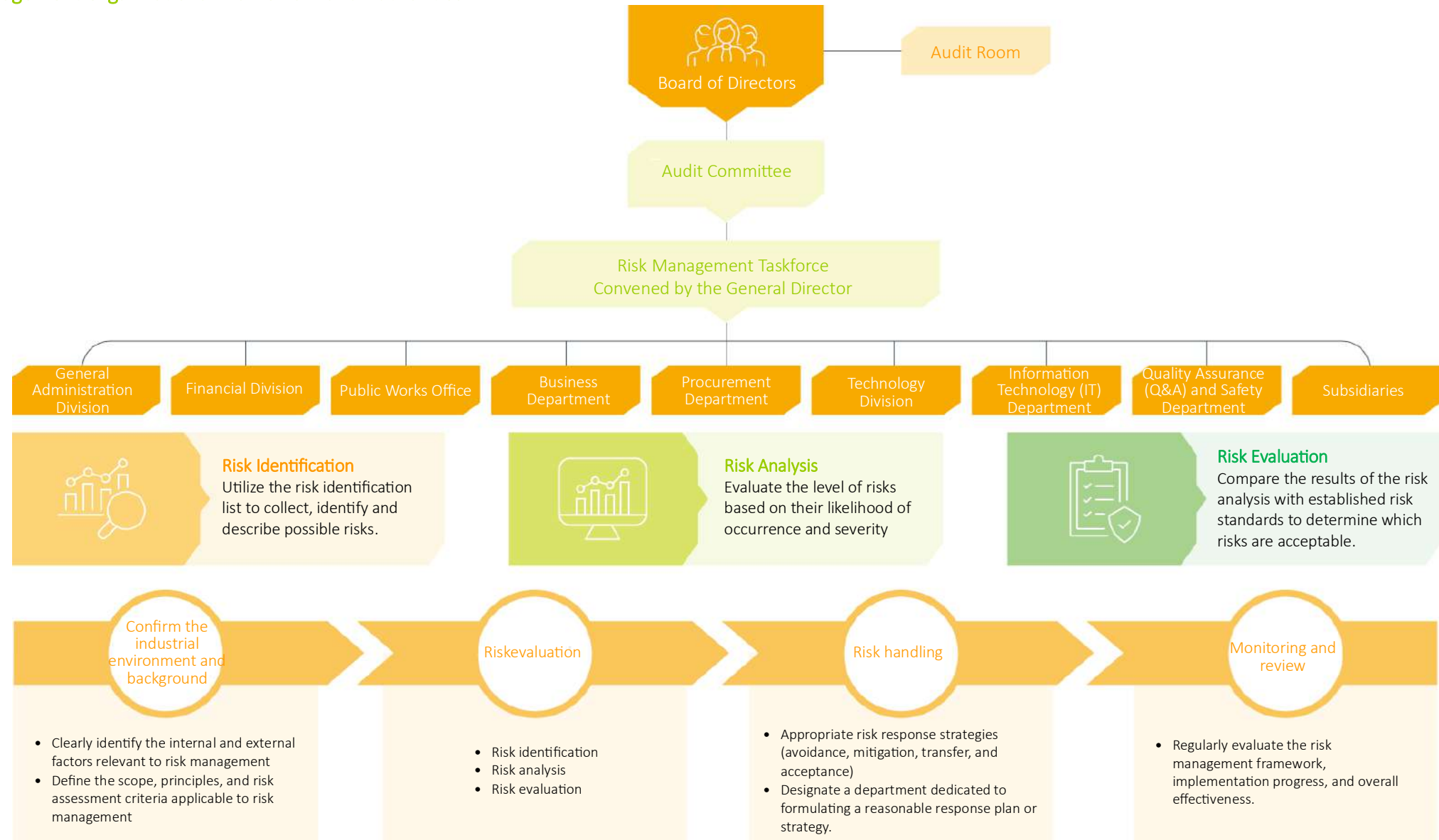
Risk Management Culture

To ensure that all employees clearly understand the Company’s risk management policies and related control requirements, we foster an enterprise-wide risk management culture. Risk management education and training programs are planned and conducted annually for managers and employees at all levels to enhance risk awareness throughout the organization.

Risk Management Education and Training for All Employees

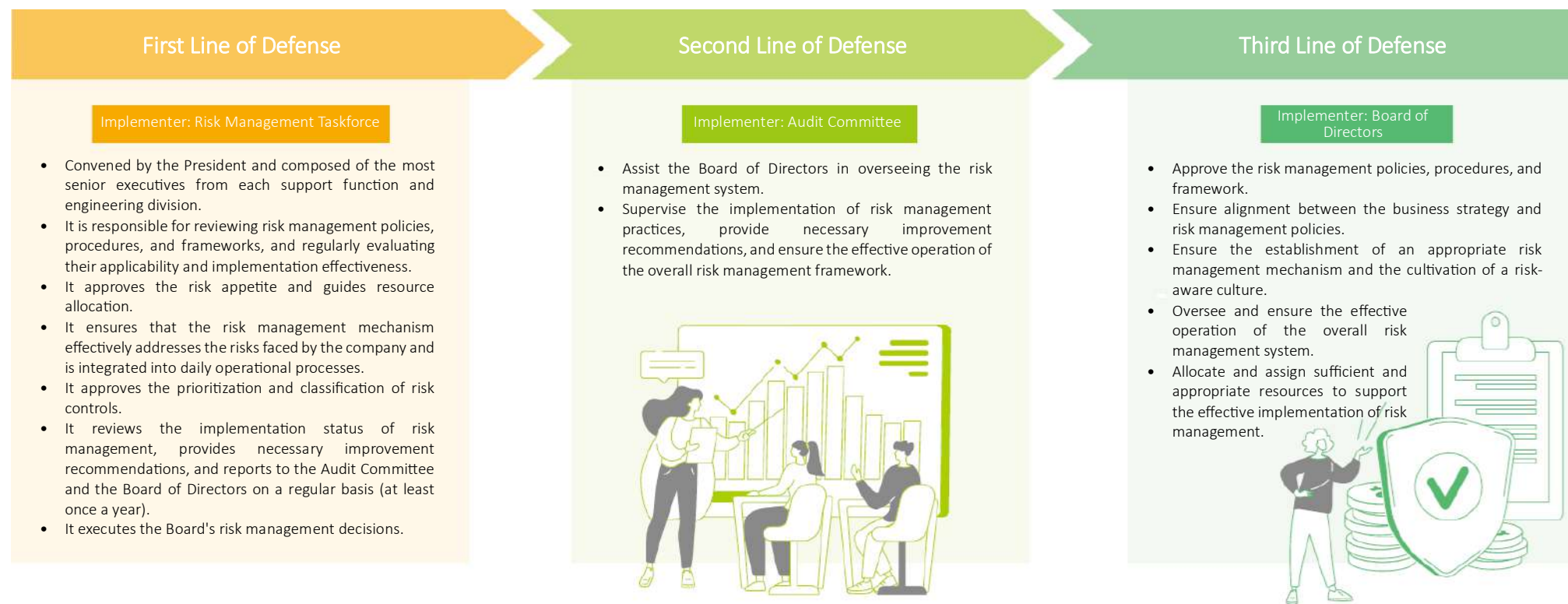
Risk management education is mandatory for all employees, with phased training provided to every new hire following onboarding. In addition to online learning courses, we continue to strengthen employees’ environmental, safety, and health awareness. Managers at all levels conduct routine site inspections to reinforce the importance of workplace safety. We have also established incentive mechanisms to recognize outstanding projects and personnel and incorporated risk-related criteria into annual performance evaluations, thereby embedding risk management into our corporate culture. In 2025, risk management training was attended by 473 employees, totaling 8,837 training hours and achieving a coverage rate of 99.4%.

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:



2.3.2 Risk Management and Response Strategies

Acter regularly identifies material risks, assesses their respective risk levels, and formulates appropriate response strategies based on the assessment results. Material topics identified through stakeholder engagement are also incorporated into the scope of risk identification. Through a comprehensive risk management process, the Company systematically identifies, assesses, and periodically reviews potential risks arising within the business scope of each department, and implements appropriate risk control measures and improvement plans based on the respective risk ratings. Acter also refers to the Global Risks Report published annually by the World Economic Forum (WEF) to regularly identify emerging risks. Taking into account changes in the global operating environment and industry trends, the Company classifies risks that may affect its operations over the next three to five years as emerging risks, assesses their potential impacts, and develops corresponding response measures to safeguard operational stability and long-term sustainability.

Risk Management and Response Strategies

Risk Issue	Risk Level	Risk Description/Potential Impacts	Contingency measures
Strategic and Operational Risk	Medium–High	Geopolitical developments may prevent projects from being delivered on schedule or meeting customer requirements. This could reduce customers’ willingness to continue business relationships and adversely affect the Company’s reputation and operating performance.	1. Optimize procurement and construction processes and workforce deployment, while strengthening coordination with suppliers and subcontractors to ensure timely project delivery and reduce customer costs. 2. Continue delivering high-quality technology integration and engineering services, leveraging innovative technologies and construction methods to enhance corporate competitiveness. 3. Deepen partnerships with key customers to improve order visibility and expand into overseas markets in alignment with customers’ investment strategies, thereby mitigating operational risks.
Supply Chain Risk	Medium–High	Domestic labor shortages and rising wages may constrain the availability of supply chain labor and resources, potentially resulting in project delays, quality risks, and higher labor costs. Meanwhile, contractors’ operational challenges and geopolitical developments may also drive up the costs of materials and equipment.	1. Strengthen workforce deployment and construction coordination through early-stage planning and robust project management mechanisms to maintain consistent project progress and quality. 2. Establish a diversified and resilient supplier network and strengthen contract performance management and supplier relationships to reduce supply disruption and price escalation risks. 3. Adjust procurement and cost-control strategies in response to geopolitical developments and price volatility, thereby mitigating the operational impacts of rising material and equipment costs.
Financial Risk	Medium–High	Business expansion may increase short-term working capital requirements and pressure on accounts receivable collection, potentially affecting liquidity and funding flexibility. In addition, exchange-rate volatility and uncertainty in the global economic environment may adversely affect the Company’s overall financial resilience.	1. Regularly review customers’ financial and operating conditions, strengthen accounts receivable management mechanisms, and continuously monitor and manage the risk of overdue receivables. 2. Diversify asset allocation to mitigate exposure to fluctuations in any single currency or market and enhance overall portfolio stability. 3. Adjust the composition of the investment portfolio through appropriate asset allocation in response to changing market conditions and diversify risk exposure.
Occupational Safety and Health Management Risk	Medium–High	Inadequate implementation of occupational safety and health management measures, or insufficient employee health fitness and operational proficiency, may result in occupational accidents, endanger personnel safety, and damage the Company’s reputation. In addition, inadequate contractor management or construction quality control may compromise project quality and undermine customer confidence.	1. Establish occupational safety and health standards and controls for high-risk operations, and conduct inspections and contractor performance evaluations to ensure construction safety and supplier quality. 2. Provide quality management training for new employees and conduct regular worksite inspections to ensure that project quality complies with applicable standards and requirements. 3. Arrange regular employee health examinations and health support programs, and organize health promotion activities to enhance employees’ health awareness and self-management capabilities.
Information Security Risk	High	As cyber threats become increasingly sophisticated, vulnerabilities in systems and software may be exploited, increasing the risks of data breaches, malware installation, and data encryption by ransomware. Meanwhile, frequent social engineering attacks and unauthorized intrusions may have a material impact on the Company’s information security and operational stability.	1. Conduct regular vulnerability assessments and penetration testing, promptly remediate system vulnerabilities, and implement appropriate safeguards to ensure network and system security. 2. Establish an application deployment platform to centrally manage software versions and updates, and implement document encryption solutions to reduce the risk of data leakage. 3. Regularly conduct social engineering simulations and information security awareness training to enhance employees’ cybersecurity awareness and strengthen the Company’s overall cyber defense capabilities.

Risk Issue	Risk Level	Risk Description/Potential Impacts	Contingency measures
Human Resources Risk	High	If employee benefits fail to adequately address employees' needs, employee turnover may increase and the transfer of professional and technical expertise may be disrupted, potentially affecting the Company's operational stability and competitiveness.	1. Regularly conduct employee surveys and gather feedback to provide competitive benefits programs that enhance employee engagement and sense of belonging. 2. Strengthen career development and learning opportunities—including clearly defined promotion criteria, education and training, mentoring programs, and cross-functional rotations—to foster professional growth. 3. Regularly review talent inventories and succession plans, integrating performance evaluations with training and development to enhance employee value.
Sustainability and Environmental Risks	High	As sustainability trends continue to evolve, customer demand for low-carbon and environmentally responsible engineering solutions is increasing. Failure to comply with ESG-related standards and requirements may adversely affect investor confidence and the Company's reputation.	1. Advance the development of green engineering solutions and implement energy conservation and carbon reduction measures to enhance the Company's sustainability performance. 2. Regularly review and update environmental management policies to ensure compliance with international and local environmental regulations and net-zero requirements. 3. Actively participate in ESG assessments and sustainability initiatives to strengthen investor confidence and enhance stakeholder willingness to collaborate.
Climate change risk	High	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.

Emerging Risk Management

Risk Issue	Risk Level	Risk Description/Potential Impacts	Contingency measures
Misinformation and Disinformation	Medium-High	The widespread dissemination of misinformation and disinformation may damage the Company's corporate image and influence customers' decision-making and willingness to collaborate.	Establish a comprehensive information security management system to safeguard both internal and externally disclosed information. Regularly conduct information security awareness training and social engineering exercises to strengthen employees' ability to identify misinformation and disinformation.
Geopolitical Risk	High	Heightened geopolitical tensions and conflicts may disrupt supply chains and drive up raw material prices, resulting in project delays and increased costs.	Diversify supply sources and adopt flexible logistics arrangements to mitigate disruption risks arising from geopolitical conflicts and resource shortages. Develop contingency plans in advance and maintain close communication with customers and business partners to ensure order stability and the smooth execution of projects.
Biodiversity Loss and Ecosystem Collapse	Medium	Rapid changes in global environmental systems may exacerbate climate change and undermine ecosystem stability, potentially disrupting supply chains, affecting the operating environments of the Company and its customers, and creating challenges for project execution, thereby adversely impacting the industry.	Advance green engineering practices, strengthen environmental risk assessment and management, and participate in biodiversity conservation and environmental protection initiatives to mitigate climate- and nature-related risks, maintain supply chain stability, and ensure the smooth execution of projects.

Business Continuity and Emergency Response

In consideration of a broad range of potential operational and emerging risks, Acter has established business continuity management strategies to strengthen its emergency response and recovery capabilities in the event of operational disruptions, thereby ensuring business continuity and safeguarding customers' interests. Acter develops recovery plans tailored to different risk scenarios and has implemented an emergency risk event management mechanism, with predefined alert thresholds and response protocols for critical risk events. In the event of a natural disaster or other emergency, the responsible unit identifies and assesses the severity of the incident in accordance with established criteria and initiates the prescribed notification process. Relevant emergency response procedures and recovery operations are then activated promptly to restore critical business activities as quickly as possible and mitigate the impacts of the disruption.

Emergency Risk Response Procedure



2.3.3 Information Security Management

To strengthen cybersecurity resilience and enhance its management mechanisms, Acter has established a comprehensive information security management system. Information security policies and controls are implemented in accordance with the Company's organizational structure and clearly defined roles and responsibilities, ensuring compliance with applicable laws, regulations, and standards. We regularly conduct cybersecurity incident response drills, employee training, and awareness campaigns to foster a strong security culture across the organization and safeguard the confidentiality, integrity, and availability of the Company's critical information assets.

Acter has established a dedicated information security function responsible for coordinating cybersecurity policy development and risk management, with a focus on three core areas: information technology (IT), operational technology (OT), and cloud security. The Company safeguards its information assets through robust system protection and data encryption mechanisms. We also actively participate in cybersecurity threat intelligence-sharing platforms, including TWCERT/CC, to establish proactive early-warning and defense mechanisms for addressing potential cyber threats.

Acter adopts the NIST Cybersecurity Framework (NIST CSF) as the foundation of its cybersecurity management system and has implemented a Zero Trust Architecture, under which all access to critical systems and resources is subject to identity authentication and authorization. The Company also employs a multi-layered defense-in-depth approach, including advanced persistent threat protection and endpoint monitoring, to comprehensively enhance its cybersecurity capabilities.

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

Establish a robust information security management system (ISMS)

- 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

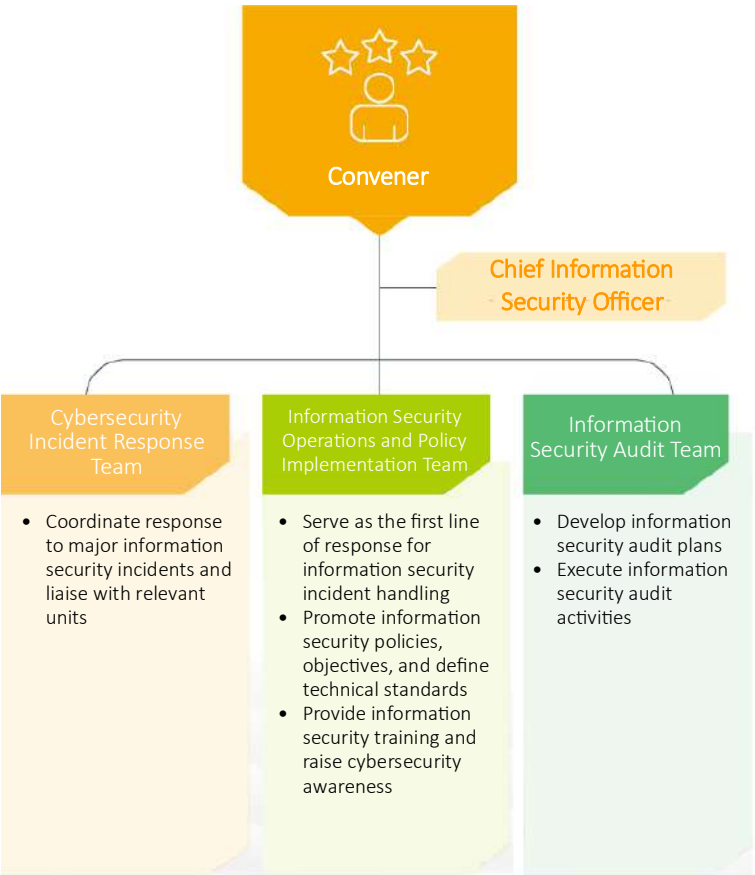
Foster employee awareness of cybersecurity

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

Comply with applicable laws, regulations, and contractual obligations

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

Information Security Governance and Organization



2.3.3.1 Information Security Risk Identification and Management

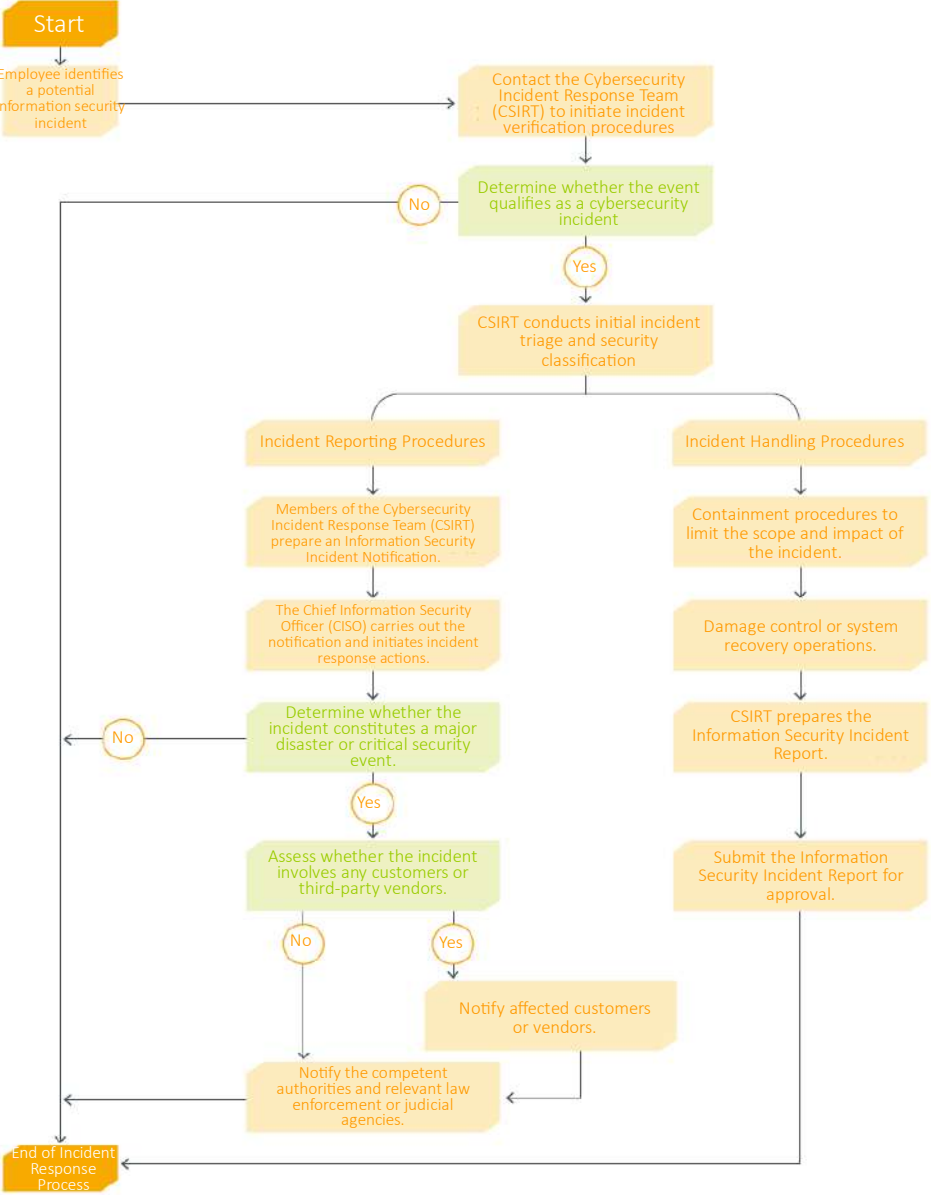
Acter conducts regular information security risk assessments, including vulnerability scans and penetration testing, to identify potential risks and information security vulnerabilities through comprehensive evaluations. Based on the risk assessment results, we formulate and implement specific response 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.	- Conduct regular social engineering simulations and cybersecurity awareness campaigns. - Provide regular training to strengthen employees’ ability to identify and respond to phishing and spoofed emails. - Deploy spam-filtering solutions to effectively detect and block malicious emails.
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 Cybersecurity Awareness and Training Programs

Acter is committed to fostering a strong cybersecurity culture by enhancing information security awareness across the organization through diversified education and training programs. The Company provides e-learning courses designed to equip employees with fundamental information security knowledge. The curriculum covers practical applications, phishing email prevention, and other key topics, ensuring that employees have a sound understanding of core cybersecurity principles.

Acter conducts social engineering simulation exercises annually to assess employees’ risk awareness through simulated phishing emails. These exercises are complemented by awareness campaigns and training programs to strengthen employees’ ability to identify and respond to cybersecurity threats. In addition, the Company regularly distributes cybersecurity awareness communications featuring the latest global cybersecurity trends and case studies of major incidents. Through continuous information sharing, Acter progressively enhances cybersecurity vigilance and strengthens the security awareness of all employees.

Overview of Cybersecurity Awareness and Training Programs

Title	Target	Number of Participants	Hours	Coverage Rate
Understanding Information Security & Fundamental Security Best Practices		532	266	100%
Prevention of Social Engineering Attacks	All Employees	498	249	100%
Cybersecurity Risks and Mitigation Strategies in the Age of AI		494	247	100%

Social Engineering Simulation

	2025
Link Click Rate	6.56 %
Attachment Open Rate	2.91 %
Number of Phishing Incidents Triggered	0



2025 Information Security Measures Implemented

1	Conducted regular social engineering simulations and cybersecurity education and training to strengthen information security awareness across the organization.
2	Established rigorous information security policies and standard operating procedures to embed cybersecurity controls into day-to-day operations and ensure a systematic approach to information security management.
3	Performed regular cybersecurity risk assessments to identify potential high-risk events and allocate resources effectively for risk mitigation or transfer.
4	Integrated a diverse range of cybersecurity tools and technologies to ensure the timely and accurate identification, prevention, monitoring, response, and recovery of cybersecurity threats.
5	Enhanced cybersecurity incident response and system recovery mechanisms to enable the rapid containment of threats, prompt resolution of disruptions, and minimization of business impacts.
6	Conducted regular disaster recovery drills for critical application systems to validate the feasibility of backup and recovery plans, assess response effectiveness, and maintain operational stability.
7	Conducted regular internal and external cybersecurity audits to comprehensively evaluate the effectiveness of the information security management system and drive continuous improvement through review and feedback.
8	Proactively monitored international cybersecurity intelligence and emerging technology trends to keep defensive capabilities and management strategies up to date, effectively counter emerging threats, and reduce operational risks.

Network and System Vulnerability Assessment

To safeguard its critical corporate assets and personal information and mitigate the risks of data leakage, theft, or damage arising from human error or natural events, Acter engages an independent professional organization annually to conduct network and system penetration testing. These assessments provide a comprehensive evaluation of the Company’s network and system security posture and verify the robustness and effectiveness of its security controls. The findings serve as an important basis for vulnerability remediation, security enhancements, and strengthened system resilience. Through comprehensive reviews of the Company’s services and network architecture, Acter is able to effectively identify potential system vulnerabilities and human errors, thereby minimizing the operational impacts of information security risks.

Information Security Implementation Outcomes

Incidents	2022	2023	2024	2025
Number of Major Information Security Incidents	0	0	0	0
Number of Privacy Breach Incidents Involving Customer Data	0	0	0	0
Number of Customers Affected by Information Disclosure	0	0	0	0
Fines/Penalties Paid Due to Information Security Incidents	0	0	0	0

Business Continuity Management and Disaster Recovery Drill

To ensure the continuity of critical business operations, Acter has deployed high-availability (HA) architectures for mission-critical information systems and network infrastructure and established a comprehensive cybersecurity business continuity plan (BCP). In the event of a cybersecurity threat or natural disaster, backup and redundancy mechanisms enable the rapid recovery of critical systems, thereby minimizing potential disruptions to business operations. Acter conducts business continuity drills annually, simulating real-world disaster scenarios to assess the feasibility and effectiveness of its emergency response procedures. Backup restoration tests are also performed to verify the availability of backup media and the integrity and recoverability of data. Over the past four years, Acter’s disaster recovery simulation drills have consistently achieved 100% of the Company’s predefined performance targets, demonstrating its strong operational resilience and recovery capabilities in the face of unexpected disruptions.

03

Sustainable Innovation

- 3.1 Innovation and R&D
- 3.2 Green Engineering Management
- 3.3 Customer Services and Management
- 3.4 Supply Chain Management

★ ESG Highlights

Customer satisfaction level **96.8** points

Increase in Green Procurement Ratio **14%**

Emission Reduction Benefits Achieved
in 18 Green Projects

147,070 MT CO₂e



3.1 Innovation and R&D

Specific Themes of Acter

SASB : IF-EN-160a.2、IF-EN-410a.2

3.1.1 Innovation Management Framework

Acter has established a comprehensive R&D management and incentive framework through its Proposal Incentive Program, encouraging employees to submit practical proposals for process optimization, engineering quality enhancement, and customer service improvement. Employees are rewarded based on the effectiveness of their proposals, fostering a culture of innovation and strengthening the Company's research and development capabilities.

Through forward-looking technology development and continuous enhancement of engineering methodologies and construction techniques, Acter integrates R&D outcomes into every stage of project execution. By developing solutions that combine high performance with environmental sustainability, the Company minimizes the environmental impacts of engineering activities while achieving a balance between industrial development and environmental stewardship.

In addition, Acter strengthens professional expertise in technology integration and related disciplines through industry-academia collaboration and comprehensive education and training programs, thereby enhancing overall project execution efficiency. Working closely with clients and business partners, the Company advances a green supply chain and creates long-term sustainable value. In 2025, Acter's total R&D expenditure amounted to NT\$406,817,000, representing 0.98% of annual revenue.

Looking ahead, Acter will continue to align its R&D initiatives with its business strategy by investing in proprietary research and development and adopting advanced engineering technologies. Drawing on international best practices from leading engineering service providers while integrating academic research with industry expertise, the Company will continue to optimize processes and drive technological innovation, steadily enhancing its competitiveness and advancing toward its low-carbon and sustainable development objectives.

Innovation Management Framework



Innovative values

Internal build-up of innovative energy

- The DNA of corporate sustainability management
- Planning for corporate R&D innovation strategy
- Internal incentive mechanism for innovation proposals
- Senior management's involvement in technical activities
- Internal technical reviews
- Adoption of innovative approaches proposals

External interdisciplinary innovation collaboration

- Industry-academia collaboration research program
- Technical visits to our collaborative supplier
- Strategic alliance with professional associations

Achieving innovation

- Development of unique and innovative techniques and patented technology
- Green engineering technology

R&D Expenditure

Unit: NTD1,000.

Content	2022	2023	2024	2025
R&D Expenditure	334,495	370,516	361,457	406,817
Proportion to Revenue	1.18%	1.47%	1.19%	0.98%

2025 R&D Focus Areas

Development Direction	Description
Technology patent development	By analyzing industrial and technological trends, we identify high-value R&D projects beneficial to corporate or industry growth. These projects are strategically developed to obtain core engineering technology patents.
Energy-saving technology development	We continue to research energy-saving and eco-friendly engineering technologies and products to enhance the energy efficiency of high-consumption equipment, integrate smart systems, and optimize control for more efficient production environments.
Biotechnology industry research	Following the System Impact Assessment (SIA) standard procedures, we conduct innovative R&D for biopharmaceutical projects to meet international verification and assessment requirements.
Industry-academia cooperation and talent cultivation	Collaborated with the National Taiwan University of Science and Technology (NTUST) through an industry-academia partnership to develop and apply a Digital Twin for HVAC systems based on Building Information Modeling (BIM) and simulation technologies. In 2025, a total of NT\$1,530,000 was invested in this R&D initiative.

3.1.2 Leading Technology

Acter places green building and low-carbon engineering at the core of its design philosophy, integrating the United Nations Sustainable Development Goals (SDGs) into its green technology assessment framework. By adopting a life cycle approach spanning design, procurement, transportation, construction, commissioning, operation, and decommissioning, Acter delivers technical solutions that balance environmental stewardship with high-performance engineering.

At the outset of each project, Acter systematically identifies construction and technical risks to ensure compliance with quality, occupational health and safety, and applicable regulatory requirements. During project execution, the Company leverages 3D visualization, simulation technologies, and intelligent information management systems to enhance construction planning accuracy, optimize schedule control, and continuously improve project quality and execution efficiency.

Acter further extends its research, development, and innovation capabilities across its value chain by collaborating with upstream and downstream partners to promote sustainable supply chain management and responsible procurement practices. Through these initiatives, the Company reduces overall project carbon emissions and environmental risks while fostering balanced development across the economic, social, and environmental dimensions of sustainability, thereby strengthening corporate resilience and creating long-term sustainable value.

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. - 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. - Transnational output of integrated electromechanical technology for food/cGMP factories. - Integrated energy-saving electromechanical technology for poultry holding and processing factories. - Production areas can be flexibly configured to operate under either positive or negative pressure, depending on product-specific manufacturing requirements. - Integrated Environmental Engineering Technologies - Integrated engineering technology for high toxic OEB5 injection plant.
Cleanroom turn-key engineering	- Innovative engineering method for the first PDP mass production factory. - Innovative engineering method for Japanese polarizer manufacturers. - Innovative engineering method for TFT glass substrate manufacturers. - 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 PCB factories. - 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.

2025 Intellectual Property and Patents

Category	Special or innovative engineering methods and techniques.
Utility Model Patent	- A Purified Water Supply System with an Integrated Purification Structure NEW - An Environmentally Friendly Treatment System for Strong Acidic Exhaust Fume Emissions NEW - An Energy-Efficient System for Large Cooling Towers NEW - An Easy-to-Install Clean Booth NEW - A Valve Assembly for End-of-Line Pipeline Flushing NEW - A Conductive PVC Flooring System for Cleanrooms NEW - A Dust Removal Structure for Cleanrooms NEW - A type of Ultrapure Water Supply Machine - A Special Gas Cabinet Designed for Easy Maintenance - A Special Gas Cabinet with Protective Function - A Constant Pressure Ultrapure Water Supply Device - A Cleanroom Air Purification System - A Control Method for Activated Carbon Exhaust Gas Treatment Device - A Cleanroom Ceiling and Installation Method - 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

Category	Special or innovative engineering methods and techniques.
Utility Model Patent	- 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
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

3.2 Green Engineering Management

GRI : 302-5

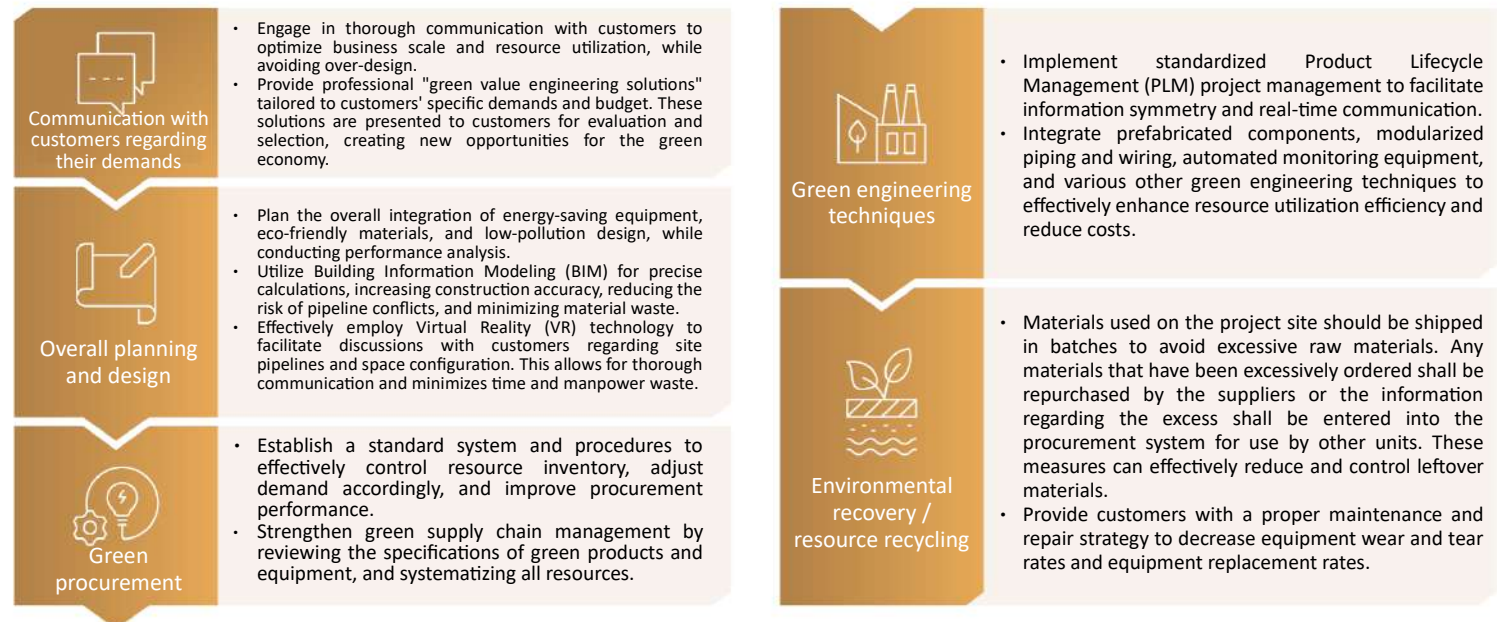
SASB : IF-EN-160a.2 、 IF-EN-410a.2

3.2.1 Low-Carbon Engineering Transformation

Against the backdrop of the global net-zero transition and the growing significance of climate-related risks, Acter addresses climate change through its core engineering expertise by systematically embedding low-carbon principles into project planning and execution. This approach supports customers and industries in progressively advancing their decarbonization and transition objectives. During the design phase, energy efficiency and environmental impact assessments are incorporated as key considerations. By upgrading aging equipment, optimizing operational processes, and adopting energy-efficient building designs and green construction materials, Acter reduces carbon emissions throughout the entire project life cycle, from construction to operation.

During project execution, Acter leverages intelligent management systems and digital technologies to enhance engineering performance. Building Information Modeling (BIM) 3D modeling is utilized to optimize construction planning, improve execution accuracy, and maximize resource efficiency, thereby minimizing rework and material waste. Environmental risk assessments and real-time monitoring mechanisms are also integrated to mitigate the environmental impacts of construction activities. At the source, surplus materials are managed through an internal procurement system to facilitate efficient resource reuse and maximize material utilization. By embedding circular economy principles into its engineering service processes, Acter reduces waste generation while further enhancing overall carbon reduction performance.

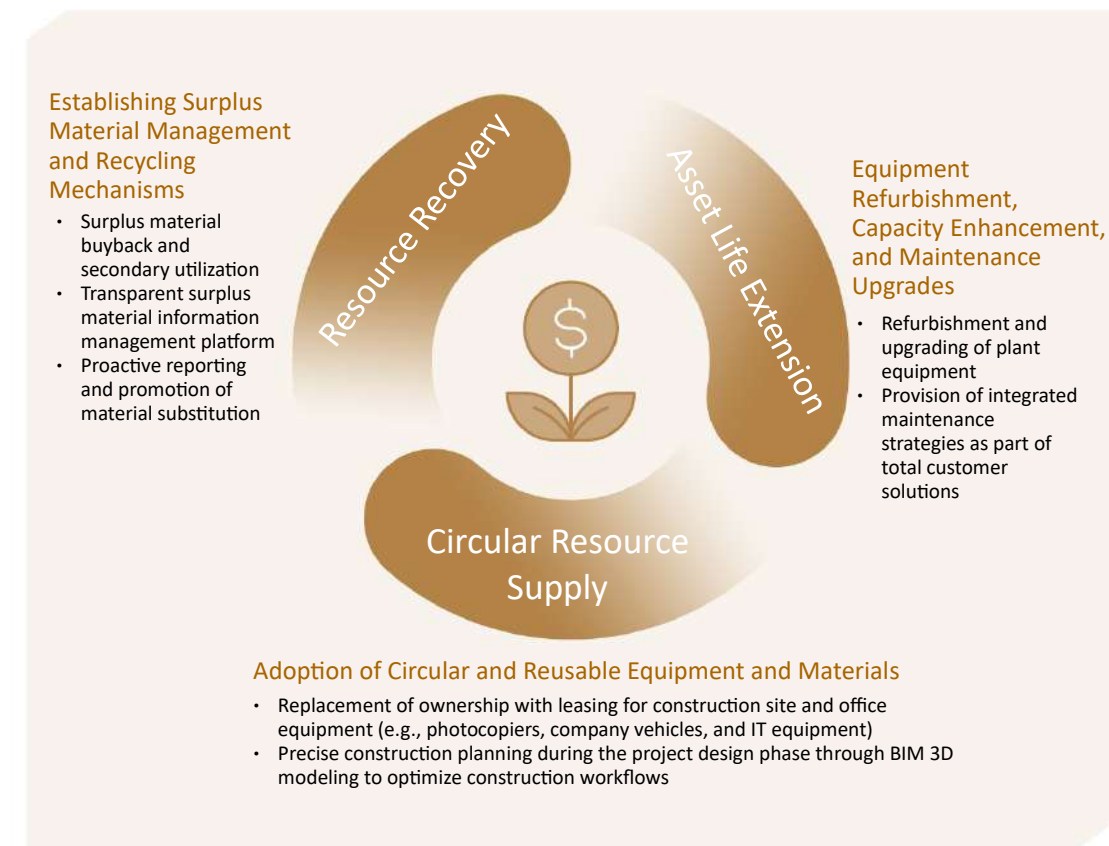
Green Engineering Project Management Procedures



Green Technology Approaches for Addressing Environmental Risks Throughout the Project Lifecycle

	Approach to Reducing Environmental Impact	Response Section
Design Stage	Life Cycle Thinking (Raw Materials / Energy / Water / Waste)	3.4 Supply Chain Management 4.2 Energy and Environmental Management
	Modular Design	3.1 Innovation and R&D
	Intelligent EPC Project Delivery	3.2 Green Engineering Management
Raw Materials Procurement	High-Efficiency and Low-Carbon Solutions	
	Use of Renewable and Recyclable Materials	3.2 Green Engineering Management
	Green Supply Chain Management	3.4 Supply Chain Management
Construction Stage	Local Procurement	
	Green Building Facilities	
	Implementation of Energy-Saving, Water Conservation, and Waste Reduction Solutions	3.1 Innovation and R&D 3.2 Green Engineering Management
	Resource Recycling and Circular Utilization	4.2 Energy and Environmental Management
Commissioning and Operation Stage	Automation Development to Reduce On-site Workload	
	Application of High-Efficiency Equipment	
Transportation and Distribution	Local Procurement	3.4 Supply Chain Management
	Consolidated Transportation of Goods	
Decommissioning Stage	Resource Recovery and Recycling	
	Design for Easy Recycling and Disassembly	4.2 Energy and Environmental Management
	Compliance with Local Environmental Regulations	

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 2025, Acter created 18 green engineering techniques, resulting in a projected reduction of 147,070 MT CO₂e greenhouse gas emissions. Details are as follows:

Achievement and Estimated Benefits of Promoting Key Green Engineering Techniques in 2025

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 CO ₂ e per year.	Expected energy-saving benefits (Unit: million joules)
Project 1							
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 = 0.498 kw/RT	Annual electricity savings (kWh) = $A \times (B - C) \times 8,760 \times 40\%$	2,186,496	1,036	7,871,386
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 7,200 RT (operating at 40% capacity throughout the year). B. Total power consumption of the primary and secondary pumps with a 5°C temperature difference: 728 kW C. Total power consumption of the primary and secondary pumps with a 6°C temperature difference: 608 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) = $((B + E) - (C + F)) \times 8,760 \times 40\%$	897,024	425	3,229,286
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 = 2,710 RT, with an estimated average annual of 30%. The consumption equals 21,536,565,120 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) = $(A / B - A / C) / 1,000 \text{ (W/KW)}$	19,926,944	9,445	71,736,998
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 128 CMM x 70% (average loading).	Annual electricity savings (kWh) = $(B \times C \times (70\% + (1 - 70\%) \times 30\%) - A \times C \times 70\%) \times 8,760$	500,876	237	1,803,153
5	Non-energy saving cooling tower model	Energy-saving cooling tower model	A. The full load requirement is 18,100 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) = $(B - C) \times A \times 8,760 \times 40\%$	462,984	219	1,666,741
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): 8,708 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 ₂ e) = $A \times B \times (C - D)$	-	56,994	-

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 CO ₂ e per year.	Expected energy-saving benefits (Unit: million joules)
Project 2	Providing all types of IC packaging and testing services						
1	FFUs Equipped with AC 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: 6,068	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	487,757	231	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: 6,068 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	265,778	126	956,802
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 130 lm/W. B. This project installed 1,704 LED 18Wx3 luminaires, totaling 5,112 LED tubes. The lighting system provides luminous efficacy comparable to conventional 26W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (5,112*(26- 18))/ 1,000(kW/W)*365(days/year)*24 (hr/ days)	358,249	170	1,289,696
Project 3	Providing all types of IC packaging and testing services						
1	FFUs Equipped with AC 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: 6,617	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	1,159,298	550	4,173,474
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: 6,617 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	289,825	137	1,043,369
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 130 lm/W. B. This project installed 1,716 LED 18Wx3 luminaires, totaling 5,148 LED tubes. The lighting system provides luminous efficacy comparable to conventional 26W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (5,148*(26- 18))/ 1,000(kW/W)*365(days/year)*24(hr/ days)	360,772	171	1,298,779

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 CO ₂ e per year.	Expected energy-saving benefits (Unit: million joules)
Project 4							
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 6,000 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 = 0.498 kw/RT	Annual electricity savings (kWh) = $A \times (B - C) \times 8,760 \times 40\%$	1,639,872	777	5,903,539
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: 612 kW. F. Total power consumption of the primary and secondary pumps with a 6°C temperature difference: 510 kW.	Annual electricity savings (kWh) $= ((B + E) - (C + F)) \times 8,760 \times 40\%$	883,008	419	3,178,829
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 = 1,660 RT, with an estimated average annual of 30%. The consumption equals 13,192,139,520 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) = $(A / (B - A / C)) / 1,000 \text{ (W/KW)}$	12,206,172	5,786	43,942,220
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 128 CMM x 70% (average loading).	Annual electricity savings (kWh) = $(B \times C \times (70\% + (1 - 70\%) \times 30\%) - A \times C \times 70\%) \times 8,760$	500,876	237	1,803,153
5	Non-energy saving cooling tower model	Energy-saving cooling tower model	A. The full load requirement is 21,720 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) = $(B - C) \times A \times 8,760 \times 40\%$	555,580	263	2,000,089
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): 8,753 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 ₂ e) = $A \times B \times (C - D)$	-	57,288	-

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 CO ₂ e per year.	Expected energy-saving benefits (Unit: million joules)
Project 5 Providing all types of IC packaging and testing services							
1	FFUs Equipped with AC 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: 5,172	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	906,134	430	3,262,084
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: 5,172 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	226,534	107	815,521
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 130 lm/W. B. This project installed 1,891 LED 18Wx3 luminaires, totaling 5,673 LED tubes. The lighting system provides luminous efficacy comparable to conventional 26W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (5,673*(26- 18))/ 1,000(kW/W) *365(days/year) *24 (hr/ days)	397,564	188	1,431,230
Project 6 Providing all types of IC packaging and testing services							
1	FFUs Equipped with AC 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: 5,970	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	1,045,944	496	3,765,398
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: 5,970 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	261,486	124	941,350
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 130 lm/W. B. This project installed 1,559 LED 18Wx3 luminaires, totaling 4,677 LED tubes. The lighting system provides luminous efficacy comparable to conventional 26W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (4,677*(26- 18))/ 1,000(kW/W)*365(days/year) *24(hr/ days)	327,764	155	1,179,951

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 CO ₂ e per year.	Expected energy-saving benefits (Unit: million joules)
Project 7	Providing all types of IC packaging and testing services						
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 5,000 RT (operating at 40% capacity throughout the year). B. Total power consumption of the primary and secondary pumps with a 5°C temperature difference: 605 kW C. Total power consumption of the primary and secondary pumps with a 6°C temperature difference: 505 kW	Annual electricity savings (kWh) =(B-C)x8,760x40%	350,400	166	1,261,440
2	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 = 1,000 RT, with an estimated average annual of 30%. The consumption equals 7,947,072,000 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)	7,353,116	3,485	26,471,217
3	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 150.3 CMM x 70% (average loading).	Annual electricity savings (kWh) =(BxCx(70%+(1-70%)x30%)-AxCx70%)x8,760	588,138	279	2,117,296
4	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): 3,855 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 ₂ e) = A × B × (C - D)	-	5,046	-
Project 8	Providing all types of IC packaging and testing services						
1	FFUs Equipped with AC 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: 1,521	Annual electricity savings (kWh) = (A-B)*C/1,000*8,760	266,479	126	959,325
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: 1,521 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)*C*(1-D)/1,000*8,760	66,620	32	239,831
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 130 lm/W. B. This project installed a total of 992 LED 18W teardrop luminaires, providing luminous performance equivalent to that of conventional 26W T5 fluorescent lamps. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (992*(26-18))/1,000(kW/W)*365(days/year)*24(hr/ days)	69,519	33	250,270

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 CO ₂ e per year.	Expected energy-saving benefits (Unit: million joules)
Project 9 Providing all types of IC packaging and testing services							
1	FFUs Equipped with AC 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: 2,687	Annual electricity savings (kWh) = (A-B)x C/1,000x8,760	470,762	223	1,694,745
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: 2,687 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)x C*x(1-D)/1,000*8,760	117,691	56	423,686
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 130 lm/W. B. This project installed a total of 2,166 LED 18W teardrop luminaires, providing luminous performance equivalent to that of conventional 26W T5 fluorescent lamps. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (2,166x(26-18))/ 1,000(kW/W)x365(days/year) x24(hr/ days)	151,793	72	546,456
Project 10 Providing all types of IC packaging and testing services							
1	FFUs Equipped with AC 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: 2,128	Annual electricity savings (kWh) = (A-B)x C/1,000x8,760	372,826	177	1,342,172
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)x C*x(1-D)/1,000*8,760	93,206	44	335,543
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 130 lm/W. B. This project installed a total of 2,058 LED 18W teardrop luminaires, providing luminous performance equivalent to that of conventional 26W T5 fluorescent lamps. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (2,058x(26-18))/ 1,000(kW/W)x365(days/year)x2 4(hr/ days)	144,225	68	519,209



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 CO ₂ e per year.	Expected energy-saving benefits (Unit: million joules)
Project 11							
1	FFUs Equipped with AC 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: 2,351	Annual electricity savings (kWh) = (A-B)x $\frac{C}{1,000 \times 8,760}$	411,895	195	1,482,823
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: 2,351 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)x $\frac{C \times (1-D)}{1,000 \times 8,760}$	102,974	49	370,706
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 130 lm/W. B. This project installed a total of 2,134 LED 18W teardrop luminaires, providing luminous performance equivalent to that of conventional 26W T5 fluorescent lamps. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = $\frac{(2,134 \times (26-18))}{1,000 \times (kW/W) \times 365 \text{ (days/year)} \times 24 \text{ (hr/ days)}}$	149,551	71	538,383
Project 12							
1	FFUs Equipped with AC 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: 2,418	Annual electricity savings (kWh) = (A-B)x $\frac{C}{1,000 \times 8,760}$	423,634	201	1,525,081
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: 2,418 D. Utilization: 80%	Annual electricity savings (kWh) = (A-B)x $\frac{C \times (1-D)}{1,000 \times 8,760}$	105,908	50	381,270
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 130 lm/W. B. This project installed a total of 2,143 LED 18W teardrop luminaires, providing luminous performance equivalent to that of conventional 26W T5 fluorescent lamps. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = $\frac{(2,143 \times (26-18))}{1,000 \times (kW/W) \times 365 \text{ (days/year)} \times 24 \text{ (hr/ days)}}$	150,181	71	540,653

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 CO ₂ e per year.	Expected energy-saving benefits (Unit: million joules)
Project 13 Biopharmaceutical Manufacturing Facility							
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. 1 set of 3,000-KVA transformer.	Annual electricity savings (kWh) = 31,000x(3,000/ 1,500)	62,000	29	223,200
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 130 lm/W. B. This project adopted 672 LED 15W×2 tube luminaires, incorporating a total of 1,377 LED tubes, delivering luminous efficacy comparable to that of conventional 21W T5 fluorescent tubes. C. This project adopted 467 LED 22W linear luminaires, delivering luminous efficacy comparable to that of conventional 32W T5 fluorescent tubes. D. This project adopted 699 LED 21W flat panel luminaires, delivering luminous efficacy comparable to that of conventional 30W T5 fluorescent tubes. E. Daily energy consumption is calculated based on 12-hour continuous usage.	Annual electricity savings (kWh) =(672*(21-15)+467*(32-22)+699*(30-21))/ 1,000(kW/W) *365(days/year)*12 (hr/days)	65,669	31	236,410
3	The air-conditioning hot water system is powered by electricity	Conversion of Boiler Steam to Hot Water for HVAC Heating	A. Hot water demand is calculated based on a 880 kW heating capacity. Assuming an average annual utilization rate of 30%, the estimated annual hot water energy demand is 1,989,028,260 kcal/year. B. Natural gas calorific value: 636 kcal/NT C. Pump power consumption: 11 kW D. Electricity conversion factor: 860 kcal/kWh E. Electricity tariff: NTD 4.1/kWh	Annual electricity savings (kWh) =(A/DxE-(A/B+Cx8,760xEx0.3))/E	1,521,134	721	5,476,084
4	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 1,000 RT (operating at 40% capacity throughout the year). B. Total power consumption of the primary and secondary pumps with a 5°C temperature difference: 124 kW C. Total power consumption of the primary and secondary pumps with a 6°C temperature difference: 104 kW	Annual electricity savings (kWh) =(B-C)x8,760x40%	70,080	33	252,288



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 CO ₂ e per year.	Expected energy-saving benefits (Unit: million joules)
Project 14 Storage and Use in Semiconductor Fab Utility Facilities							
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. 2 sets of 4,000-KVA transformer.	Annual electricity savings (kWh) =31,000x(4,000/ 1,500)x2	165,333	78	595,200
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 130 lm/W. B. This project adopted 137 LED 35W×2 tube luminaires, incorporating a total of 274 LED tubes, delivering luminous efficacy comparable to that of conventional 50W T5 fluorescent tubes. C. This project adopted 64 LED 25W flat panel luminaires, delivering luminous performance comparable to that of conventional 36W T5 fluorescent tubes. D. This project adopted 83 LED 150W floodlights, delivering luminous performance comparable to that of conventional 216W halogen lamps. E. Daily energy consumption is calculated based on 12-hour continuous usage.	Annual electricity savings (kWh) = (274x(50-35)+64x(36-25))+83 x(216-150))/1,000(kW/W) x365(days/year)x12 (hr/days)	45,079	21	162,284
Project 15 Providing all types of IC packaging and testing services							
1	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 130 lm/W. B. This project adopted a total of 1,449 LED tube lights rated at 16W each, delivering luminous efficacy comparable to that of conventional 23W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (1,449*(23-16))/ 1,000(kW/W) *365(days/year)*24(hr/ days)	88,853	42	319,870
Project 16 Providing all types of IC packaging and testing services							
1	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 130 lm/W. B. This project adopted a total of 2,150 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) = (2,150*(23-18))/ 1,000(kW/W) *365(days/year)*24(hr/ days)	94,170	45	339,012

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 CO ₂ e per year.	Expected energy- saving benefits (Unit: million joules)
Project 17	Semiconductor Photomask Process Services						
1	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 130 lm/W. B. This project adopted a total of 117 LED 20W × 4 tube luminaires, incorporating 468 LED tubes in total, delivering luminous efficacy comparable to that of conventional 28W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 24-hour continuous usage.	Annual electricity savings (kWh) = (468x(28-20))/ 1,000(kW/W)x365(days/year) x24 (hr/ days)	32,797	16	118,070
Project 18	Research, development, manufacturing, and sales of semiconductor photomask process services.						
1	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 130 lm/W. B. This project adopted a total of 876 LED 15W high-bay luminaires, delivering luminous efficacy comparable to that of conventional 21W T5 fluorescent tubes. C. Daily energy consumption is calculated based on 12-hour continuous usage.	Annual electricity savings (kWh) = (876x(21-15))/ 1,000(kW/W)x365(days/year) x12 (hr/ days)	23,021	11	82,877

Overall Energy-Saving Benefits
for Year 2025

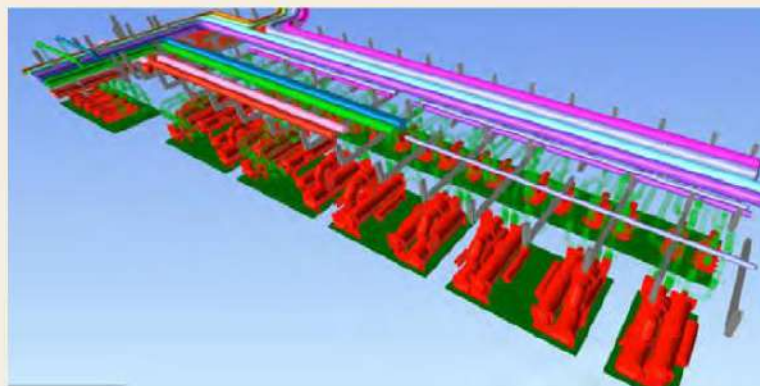
59,403,992 kWh/year = 147,070 metric tons CO₂e

Note: Based on the electricity carbon emission factor of 0.467 kg CO₂e /kWh announced by the Bureau of Energy in 2025 under the Ministry of Economic Affairs, converted to metric tons of CO₂e.

3D Site Scanning



4D Construction Simulation



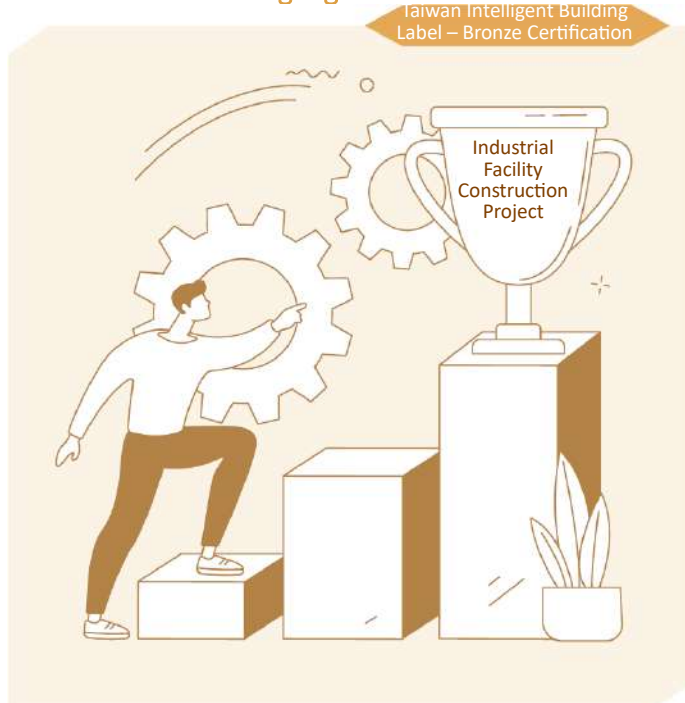
Automated BIM Modeling



3.2.2.1 Green Building Engineering

In response to the challenges posed by global warming and climate change, Acter leverages its core engineering expertise to actively advance green building development and deliver low-carbon engineering solutions for clients. From the earliest stages of project planning, green design principles and energy-efficient measures are incorporated to enhance energy performance, reduce operational energy consumption and greenhouse gas (GHG) emissions, and ensure the stable operation and optimal performance of building systems and equipment. In parallel, Acter promotes site greening and environmental enhancement initiatives while collaborating with supply chain partners to accelerate the low-carbon transition and contribute to global sustainable development.

2025 Performance Highlights



3.3 Customer Services and Management GRI:2-6 、 Acter Material Topics

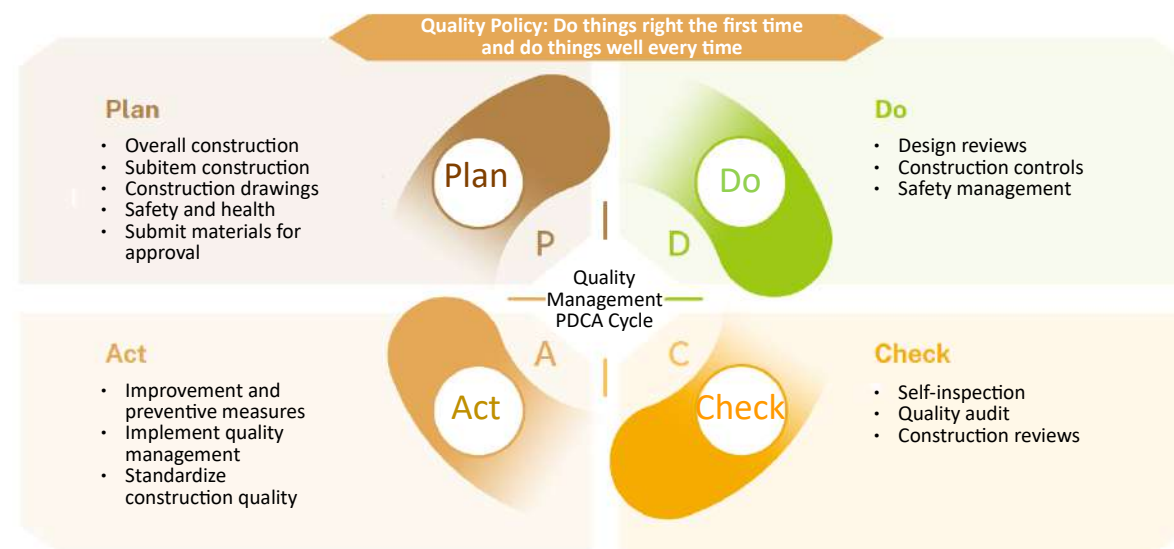
Acter's core service objective is to enhance customers' process efficiency. We have established a comprehensive quality management system and continuously optimize service processes in accordance with our quality policy. By integrating green engineering practices, carbon reduction technologies, and innovative applications into our integrated solutions, we strive to continuously create maximum value for our customers. To effectively understand customers' needs, we have established diverse customer feedback channels to regularly collect their opinions and suggestions. Through annual customer satisfaction surveys, we ensure service quality meets customer expectations and foster long-term, stable partnerships.

3.3.1 Quality Management System

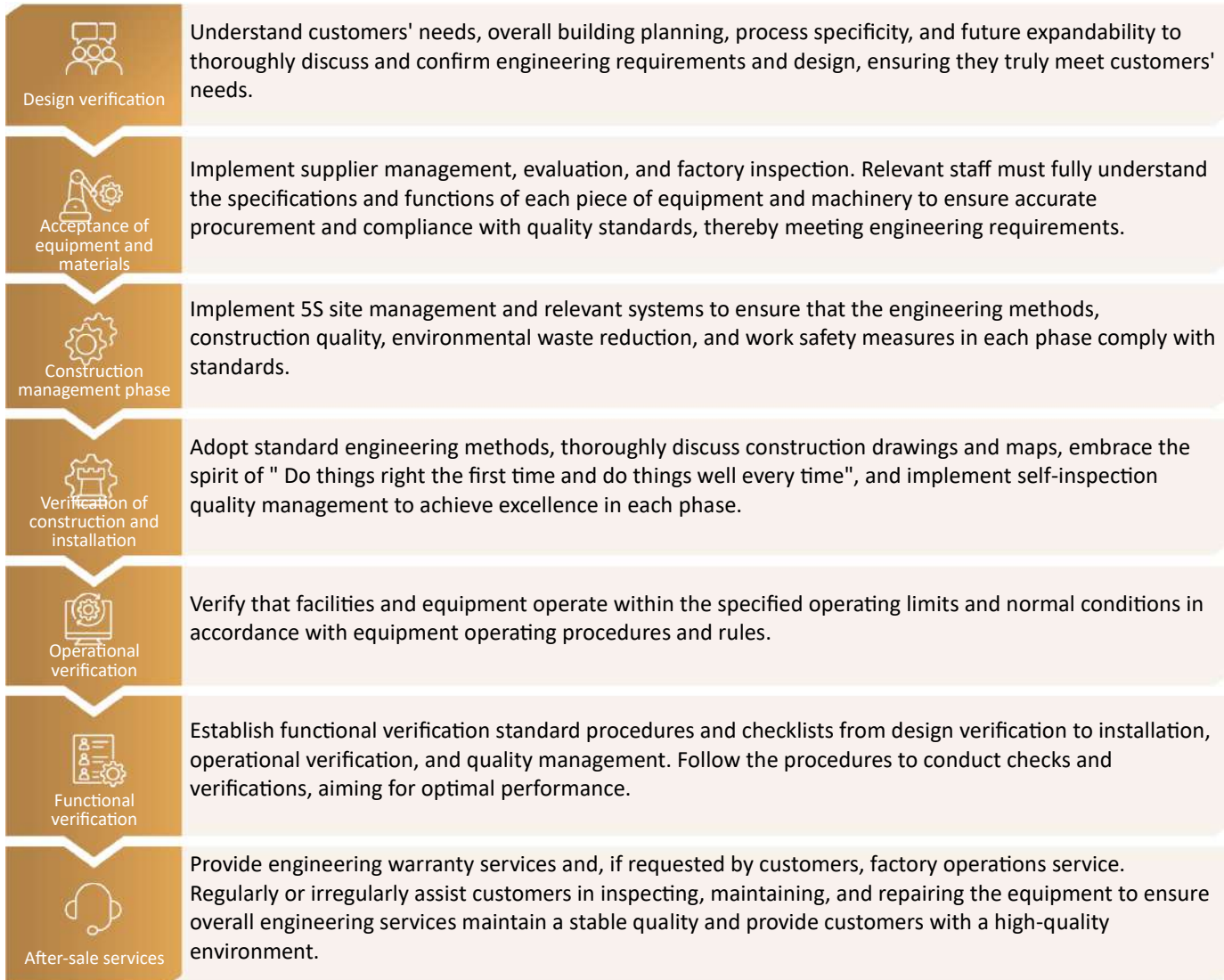
Providing stable and high-quality engineering services is Acter's commitment. Guided by our quality policy, "Do It Right the First Time, Do It Better Every Time," we have established a comprehensive quality management system aligned with ISO 9001 standards. Standardized operating procedures (SOPs) are implemented throughout the project lifecycle, including project initiation, design, engineering management, acceptance, and warranty services, ensuring consistent quality control.

Through the "Acter+ Academy" online learning platform, Acter provides quality management training to enhance employees' capabilities in accordance with the latest standards and requirements. We also encourage continuous improvement and innovation through an employee proposal incentive program, promoting cross-functional knowledge sharing and collaboration.

Quality Management Practices



Total Quality Control (TQC) Activities

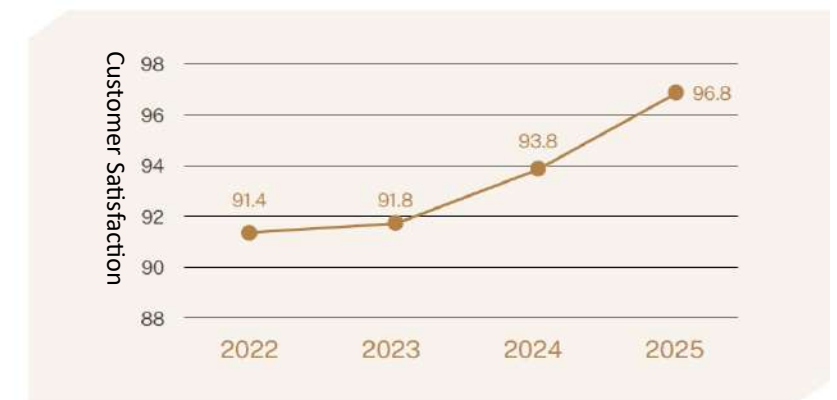


3.3.2 Customer Satisfaction

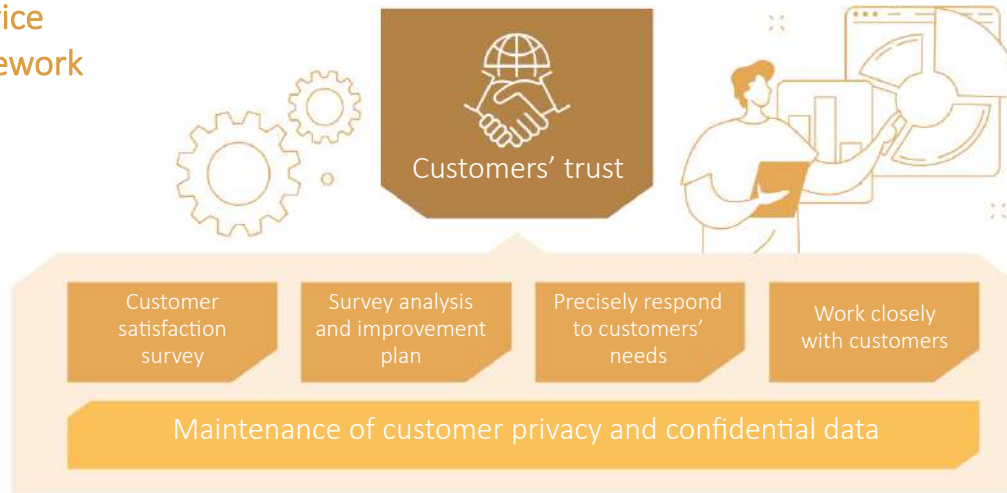
Acter has established multiple customer communication channels, including telephone, email, and regular customer meetings, to proactively understand customer needs and feedback while providing timely responses and clarifications to ensure effective and transparent communication. To comprehensively evaluate customer perceptions of its services, Acter conducts customer satisfaction surveys twice annually, assessing the performance of ongoing projects during the reporting year. The surveys cover four key dimensions: Professional Competence, Project Quality and Schedule Performance, Environmental, Safety and Health (ESH) Management, and Collaboration and Communication. Project owners evaluate each category based on their actual project experience, and the survey results serve as a key reference for assessing service quality and driving continuous improvement.

In addition to conducting regular customer satisfaction surveys, Acter has established a structured follow-up and response mechanism to address customer suggestions and improvement requests. Dedicated responsible units handle each case according to industry characteristics and operational requirements, ensuring that corrective and improvement measures are effectively implemented. In 2025, the overall average customer satisfaction score reached 96.8 points.

Customer Satisfaction Survey Results



Customer Service Strategy Framework



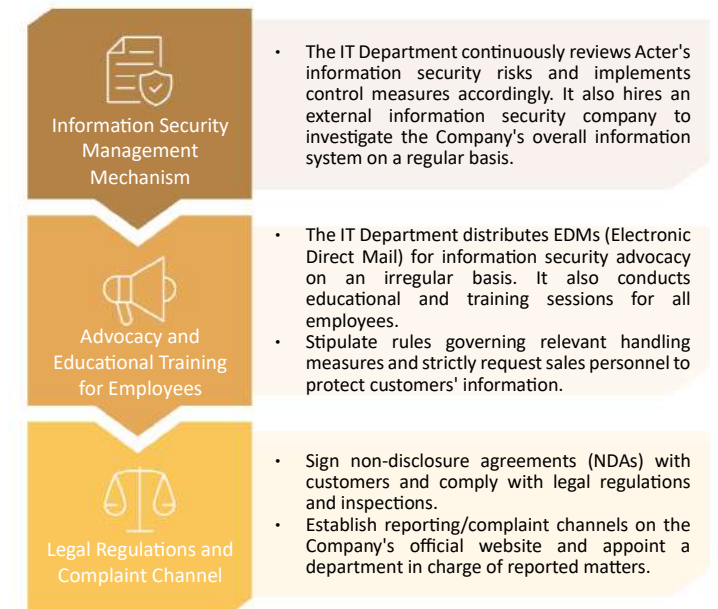
2025 Customer Satisfaction Analysis

Item	Content	2025 / 6	2025 / 12	Average
Professional Expertise	1.Demonstrates strong planning and design capabilities.	9	9.6	9.3
	2.Professional expertise meets customer expectations and project requirements.	9.6	9.8	9.7
Construction Quality / Project Schedule	3.Construction quality meets the required standards.	9.4	9.8	9.6
	4.Projects are completed on schedule and in accordance with contractual commitments.	9.4	9.8	9.6
	5.Site management is effectively implemented and well executed.	10	10	10
Environmental, Safety and Health (ESH) Management	6.Complies with customers' occupational safety requirements and site safety regulations.	10	10	10
	7.Occupational safety and health (OSH) management is effectively implemented.	10	10	10
Collaboration / Communication and Coordination	8.Proactively understands customer needs and provides timely responses.	9.6	9.6	9.6
	9.Issues and non-conformities are addressed and resolved within the required timeframe.	9.4	9.6	9.5
Others	10.Quality and on-time submission of documentation (including the accuracy of payment applications and project settlement documents).	9.6	9.4	9.5
Total		96	97.6	96.8

3.3.3 Customer Privacy Protection

Acter is committed to safeguarding customer information and protecting privacy. To ensure the security of customer data and related information, we have established a comprehensive customer privacy protection framework that clearly defines the roles, responsibilities, and codes of conduct for employees and business partners, ensuring rigorous controls are implemented throughout all operational processes. In addition, Acter continuously strengthens its information security management practices to mitigate the risks of data breaches, unauthorized access, and improper use of customer information. Any violations of the Company's Code of Conduct are subject to disciplinary actions in accordance with internal policies. To enhance employees' awareness of information security and personal data protection, Acter provides ongoing education and training programs, including mandatory training for new employees to establish a solid understanding of personal data protection requirements at the beginning of their employment. In 2025, Acter recorded zero incidents of customer privacy breaches or customer data leakage.

Acter's Customer Privacy Protection Measures



3.4 Supply Chain Management

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

Acter is committed to building a sustainable supply chain by incorporating operational stability, risk management, and sustainability performance as key criteria in supplier selection. This approach ensures that suppliers meet the Company's ESG requirements with respect to quality, delivery performance, human rights, environmental protection, and regulatory compliance. Through regular supplier evaluations, audits, and capacity-building initiatives, Acter continuously strengthens supply chain resilience and mitigates potential risks.

To ensure stable operations amid rapidly changing market conditions and global environmental challenges, Acter collaborates closely with its supply chain partners to advance the low-carbon transition. Through a comprehensive supplier evaluation and qualification mechanism, the Company encourages suppliers to adopt innovative technologies and green solutions, jointly promoting carbon reduction and sustainable procurement while creating long-term value for the Company, its suppliers, and society.

3.4.1 Supply Chain Structure

With customers spanning diverse industries across the globe, Acter has established a diversified and resilient supply chain to ensure high-quality project delivery while minimizing operational risks. Its supply chain network extends across Taiwan, Europe, the Americas, Northeast Asia, Southeast Asia, and China. Suppliers are categorized into contractors and material and equipment suppliers, with those whose cumulative annual transaction value exceeds NT\$10 million classified as Key Suppliers.

Geographic Distribution of Suppliers

Content	2022		2023		2024		2025	
	Number of Suppliers	Percentage (%)	Number of Suppliers	Percentage (%)	Number of Suppliers	Percentage (%)	Number of Suppliers	Percentage (%)
Taiwan	5,817	99.13%	6,076	99.14%	6,375	99.18%	6,728	99.22%
China	20	0.34%	20	0.33%	20	0.31%	20	0.29%
Northeast Asia	3	0.05%	3	0.05%	3	0.05%	3	0.04%
Southeast Asia	1	0.02%	2	0.02%	2	0.03%	2	0.03%
Europe and the U.S.	27	0.46%	28	0.46%	28	0.44%	28	0.41%
Total	5,868	100%	6,128	100%	6,428	100%	6,781	100%

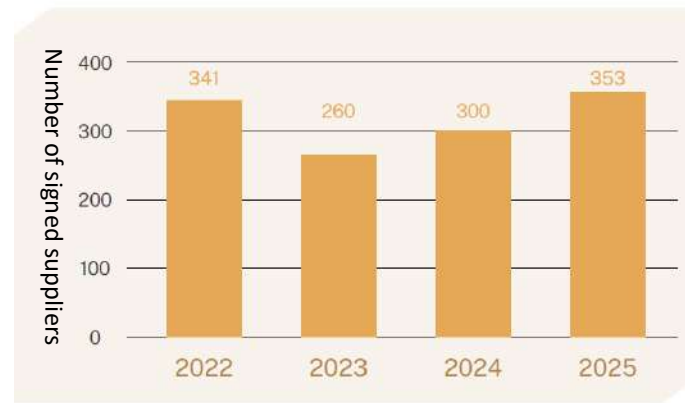
Proportion of Transaction Amounts with Key / Non-key Suppliers

Content	2022		2023		2024		2025	
	Contractors	Material and Equipment Suppliers	Contractors	Material and Equipment Suppliers	Contractors	Material and Equipment Suppliers	Contractors	Material and Equipment Suppliers
Key Suppliers	86.09%	78.57%	72.52%	57.59%	79.02%	79.19%	90.09%	89.69%
Non-Key Suppliers	13.91%	21.43%	27.48%	42.41%	20.80%	20.81%	9.91%	10.31%

3.4.2 Supply Chain Management Implementation Policy

Acter has established a comprehensive sustainable supply chain management framework built upon four core implementation principles: compliance with applicable requirements, risk identification and assessment, supplier audit participation, and continuous improvement. The Company has also established a Supplier Code of Conduct to ensure that procurement practices are aligned with ethical business standards and sustainability expectations. To mitigate risks associated with delayed deliveries, supply chain disruptions, and operational interruptions, Acter conducts annual supplier evaluations and implements corrective action plans for identified deficiencies, continuously enhancing suppliers' sustainability performance and strengthening overall supply chain resilience.

The implementation results of new suppliers signing the "Supplier Corporate Sustainability Commitment Letter"



Four Major Implementation Policies for Supply Chain Management

	Implementation Rules	Management Actions in 2025
 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 2025, all 353 new suppliers have signed the commitment, achieving a completion rate of 100%. In overall, 2,454 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 2025 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.
 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.

Highlights of Supplier Code of Conduct



Supplier Site Visit Process



3.4.3 Supplier Sustainability Development

To establish a comprehensive sustainable supply chain management framework, Acter has developed a Supplier Code of Conduct to serve as the guiding framework for supplier management. The Code sets out sustainability requirements covering business integrity, employee rights and welfare, environmental protection, and other ESG-related practices. All business partners are required to sign the Supplier Sustainability Commitment before being qualified as approved suppliers and are subject to periodic audits and risk assessments. In addition to managing existing suppliers, Acter actively promotes and encourages suppliers to extend the same ESG standards and expectations to their upstream and downstream business partners. By leveraging the influence of the value chain, we seek to amplify sustainability impacts across the supply network, fostering greater long-term value creation and shared sustainable development.

Key Elements of the Corporate Sustainability Commitment Letter

Environmental

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

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’s 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.

Business Integrity

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.

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 Sustainability Risk Assessment

Acter has established a comprehensive sustainability risk assessment framework by integrating evaluation criteria across the three ESG dimensions—Environmental, Social, and Governance. Through supplier ESG questionnaires, on-site audits, and other assessment mechanisms, we monitor suppliers' compliance with sustainability requirements throughout the supply chain. Leveraging a robust and systematic evaluation process, we ensure that suppliers maintain effective sustainability risk management capabilities aligned with evolving industry trends, thereby strengthening overall supply chain resilience. For suppliers identified as having elevated sustainability risks, Acter conducts targeted audits, corrective action guidance, and follow-up improvement measures to ensure that identified risks are effectively managed and mitigated, further enhancing the resilience and sustainability performance of the supply chain.

Proactive Assessment

To gain a deeper understanding of sustainability-related risks within the supply chain, Acter evaluates not only suppliers' performance in quality, delivery, and technical capabilities, but also incorporates ESG-related sustainability criteria into the supplier assessment process. By proactively identifying potential sustainability risks and emerging issues, we strengthen supply chain resilience, improve risk responsiveness, and support the long-term development of a sustainable value chain.

Facets	Content
Environment	(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.)
Society	
Governance	
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

Acter assesses suppliers' sustainability risks through a combination of documentary reviews and on-site audits. For documentary assessments, suppliers are required to complete a Supplier Sustainability Risk Self-Assessment Questionnaire and provide supporting documentation to enable a comprehensive evaluation of their overall sustainability performance. For key suppliers, Acter further conducts on-site audits to proactively identify potential risks and non-conformities, requiring suppliers to implement corrective actions within specified deadlines where necessary. In 2025, Acter conducted on-site audits of four key suppliers. The audit results identified no findings requiring corrective action, demonstrating that all audited suppliers met the Company's sustainability management requirements and performance expectations.

Sustainability Audit

Audit Approach	Implementation Approach	Target	Number of Suppliers	2025 Performance	2025 Goals	2030 Goals
Desk Audit	Relevant supporting documents are reviewed through the "Sustainability Risk Assessment Questionnaire" to complete the written risk assessment.	Tier-1 Critical Suppliers	211	Achieved 100% completion of Tier-1 Critical Suppliers assessment	Achieved 100% completion of Tier-1 Critical Suppliers assessment	Achieved 100% completion of Tier-1 Critical Suppliers assessment
On-site Audit and Desk Audit	On-site audits are conducted by the Procurement Department.	Tier-1 Critical Suppliers	4	Achieved 100% completion of Tier-1 Critical Suppliers assessment	Achieved 100% completion of Tier-1 Critical Suppliers assessment	Achieved 100% completion of Tier-1 Critical Suppliers assessment



3.4.4.1 Supply Chain Risk Management and Control

Acter conducts an annual assessment of supply chain resilience and risk management to evaluate potential risks across its supply chain. In response to increasing uncertainties arising from evolving international conditions and heightened geopolitical risks, the Company continuously develops and strengthens its supply chain risk management strategies to mitigate the risks of supply chain disruption, raw material shortages, and other potential operational impacts.

Supply Chain Challenges and Response Strategies

Aspect	Risk Factor	Mitigation Measures	Performance
 Supply Chain Resources	As Acter continues to expand its operations, the Company faces the risk of insufficient supply chain resources to support business growth.	- Procurement personnel proactively identify and engage potential suppliers through multiple sourcing channels, conducting preliminary assessments of their technical capabilities, workforce capacity, and willingness to collaborate. A multi-source supplier quotation mechanism is also implemented to enhance cost competitiveness. - Continuously expand and diversify the supplier base by developing new suppliers across various categories, while incorporating supplier development targets into individual procurement KPIs and performance evaluations.	28 competitive suppliers were successfully qualified and introduced to support project execution.
 Project Management Capability	Project standards, construction methodologies, and material specifications vary significantly across industries, creating challenges for supply chain management and project execution.	- Allocate experienced personnel and strengthen competency development for high-specification and technically demanding projects to enhance project execution capabilities. - Improve departmental familiarity with project requirements and execution capabilities through continuous training programs and case-study learning. - Continuously develop both existing and new suppliers across all trades to ensure an adequate pipeline of qualified suppliers with the necessary capabilities, workforce capacity, and willingness to support future projects.	Successfully developed 81 qualified key suppliers capable of undertaking critical project scopes.

3.4.4.2 Supplier Fostering Plan

Acter is committed to advancing sustainable development across its global supply chain through the implementation of a Supplier Fostering Plan built upon four strategic pillars: strengthening supplier resilience, reinforcing occupational safety and health (OSH) management, enhancing quality performance, and improving sustainability awareness. By providing professional resources, technical guidance, and training programs, Acter supports suppliers in developing comprehensive sustainability capabilities. Where non-conformities or improvement opportunities are identified during supplier audits, Acter promptly provides guidance, corrective action support, and targeted training to assist suppliers in addressing identified gaps. Follow-up audits are subsequently conducted to verify the effective implementation and completion of all corrective action plans, ensuring continuous improvement and strengthening the overall resilience and sustainability performance of the supply chain.

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 EHS 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.

3.4.4.3 Supplier Incentive and Disqualification Mechanism

Acter places strong emphasis on supplier stability and sustainability performance. Suppliers are required to ensure full compliance with applicable laws, regulations, and environmental requirements throughout all stages of raw material sourcing, design, and manufacturing. To strengthen sustainable supply chain management, Acter conducts regular supplier performance evaluations covering material and construction quality, on-time delivery/project schedule performance, cost competitiveness, technical capabilities, service responsiveness and collaboration, financial stability, and sustainability performance. Evaluation methods include both document-based assessments and on-site audits to verify the effective implementation of suppliers' sustainability practices. Suppliers demonstrating outstanding performance (Class A Suppliers, with an overall evaluation score of 80 points or above) are granted priority bidding rights in the event of equivalent bid pricing. Suppliers that fail to meet the required performance standards may be subject to reduced procurement volumes or termination of business relationships. Suppliers receiving an overall evaluation score of below 60 points are disqualified from future procurement opportunities. In 2025, Acter completed performance evaluations for a total of 211 key suppliers.

Key Supplier Assessment Results

	2022	2023	2024	2025
Class A Suppliers	12.00%	39.00%	77.17%	27.49%
Class B Suppliers	85.00%	61.00%	22.05%	71.09%
Class C Suppliers	0.00%	0.00%	0.00%	0.00%
Not qualified	3.00%	0.00%	0.79%	1.42%

Statistics on Key Supplier Assessments

Content	2022	2023	2024	2025
Number of assessed suppliers	179	101	127	211
Number of suppliers traded with during the year	1,309	1,268	1,213	1,339
Assessment proportion	14%	8%	10%	16%
Average score	73.3	75.1	80.8	74

Note: In 2025, the number of key suppliers evaluated increased significantly. To support this expanded assessment scope, the Procurement Department implemented targeted training programs and optimized procurement processes to ensure stable project resource availability, while further strengthening supply chain capability and resilience.

3.4.5 Capacity Building

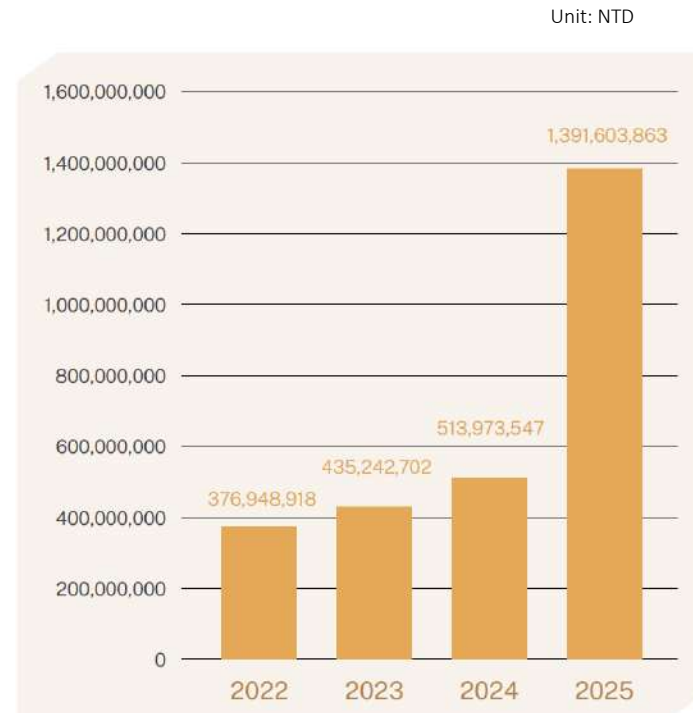
To enhance the ESG performance of both internal personnel and suppliers, Acter actively provides internal and external professional resources and training programs to strengthen sustainability-related capabilities. In addition to advancing sustainable practices across the domestic supply chain, the Company also requires its subsidiaries to implement the Group's Supplier Management Policy and promote the development of a global sustainable supply chain, thereby building a resilient and sustainable supply chain network.

Item	2025 Actions	Long-term Target (2028)
Procurement Personnel Training	Established an e-learning platform offering a wide range of professional training programs to strengthen the competencies of procurement personnel.	Develop procurement professionals with expertise in sustainable procurement, supply chain management, and risk assessment.
Supplier Training	Conducted regular supplier training sessions and awareness programs to enhance suppliers' ESG management capabilities.	Strengthen suppliers' management capabilities and risk awareness to reduce the risk of operational disruptions.
Supplier Conference	Held annual supplier conferences to communicate the Company's vision, sustainability philosophy, and expectations, while fostering effective two-way communication with suppliers.	Continuously enhance suppliers' ESG awareness and advance together toward the Company's sustainability objectives.
Carbon Inventory Capability Building	Completed the preparatory work for supplier GHG inventories, implemented a systematic management framework, and established guidance plans for key suppliers.	Enable all key suppliers to accurately quantify and manage their GHG emissions and develop effective carbon reduction initiatives.

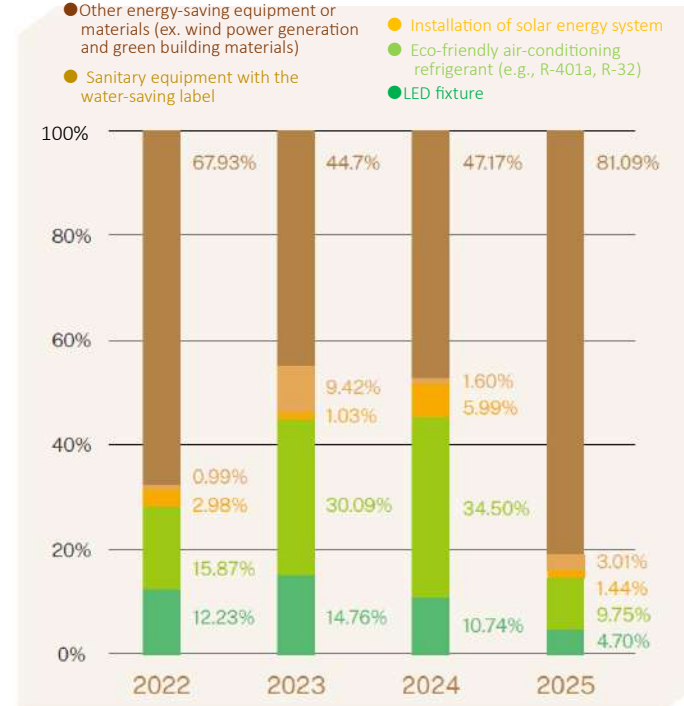
3.4.6 Green and Local Procurement

Acter actively promotes its Green Procurement Policy, giving priority to the procurement of environmentally certified products, recycled materials, low-pollution, and recyclable raw materials. The Company also continuously phases out high energy-consuming machinery and equipment to enhance operational efficiency and minimize energy waste. Aligned with the global footprint of its customers, Acter continues to expand its overseas presence while strengthening localized technical services and procurement mechanisms. To further reduce transportation-related carbon emissions, the Company prioritizes sourcing raw materials and equipment locally wherever feasible, thereby mitigating logistics risks while supporting local economic development and employment opportunities. In 2025, the total value of green procurement for Acter's projects reached NT\$1.39 billion, representing a 13.49% increase compared with the previous year. Meanwhile, the local procurement ratio reached 99.43%.

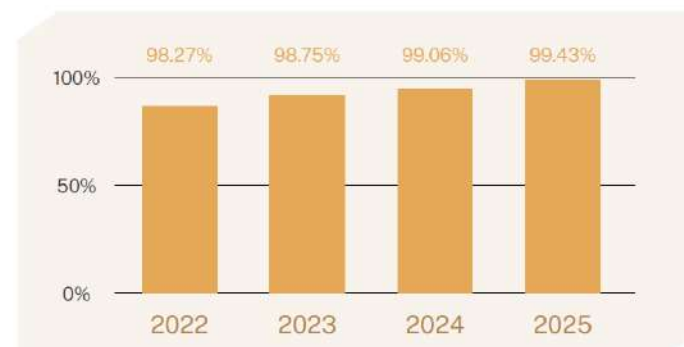
Green Procurement Amount



Proportion of Green Procurement



Local Procurement Ratio



3.4.6.1 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.

The Responsible Procurement Management Process



04

Sustainable Environment

- 4.1 Climate Change Management
- 4.2 Energy and Environmental Management

★ ESG Highlights

▲ -3% Reduction Energy Consumption

Biodiversity Conservation Initiatives
Reduction of 360 Metric Tons of CO₂e

▲ Emissions

▲ 0 incidents of major violations

▲ 0 cases of work suspension.



4.1 Climate Change Management

GRI : 2-12、302-1、302-3、305-1~3

Guided by its commitment to sustainable development, Acter actively advances climate action through concrete strategies to address the challenges posed by climate change. In alignment with the Task Force on Climate-related Financial Disclosures (TCFD) framework and IFRS Sustainability Disclosure Standard S2 – Climate-related Disclosures (IFRS S2), Acter conducts comprehensive assessments of climate-related risks and opportunities and establishes phased climate action milestones to ensure an effective response to evolving external conditions throughout the low-carbon transition. Going forward, Acter will continue to strengthen its climate governance framework, advance green engineering technologies, and collaborate closely with its supply chain partners and stakeholders to drive long-term corporate sustainability.

4.1.1 Climate Governance Structure

Acter's Board of Directors serves as the highest governing body overseeing climate-related matters and is responsible for directing the management of material climate-related risks. Under the Board, the Sustainability and Nomination Committee has been established to assist in the formulation and implementation of climate strategies. To align with the IFRS Sustainability Disclosure Standards, Acter has developed a phased implementation roadmap based on the applicable compliance timeline. Progress and implementation outcomes are regularly reported to the Board of Directors to ensure that the Company's climate strategy remains fully aligned with its overall sustainable development objectives.

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.
- Sustainability-related training programs are arranged annually for Directors as part of their continuing professional development (CPD).

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.

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.

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 Climate Scenario Analysis.
- 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 4.2 Energy and Environmental Management and 3.2 Green Engineering Management.

4.1.2 Climate Risk and Opportunity Identification Process

Taking into consideration its operational characteristics, business model, and service offerings, Acter has developed a comprehensive inventory of climate-related risks and opportunities relevant to its operations. Based on this inventory, each identified risk is evaluated by considering both its potential impact and likelihood of occurrence. A climate risk and opportunity matrix is then established to identify the Company's material climate-related risks and opportunities.

To assess the financial implications of each identified climate-related risk and opportunity, the Acter Climate Risk Working Group conducts a secondary evaluation of the identified inventory based on the magnitude of potential financial impacts on the Company. The Working Group further assesses whether these climate-related risks and opportunities may affect the Company's cash flows, cost of capital, or other financial performance over the short, medium, or long term. This process ensures that appropriate response measures are effectively implemented to strengthen the Company's resilience and enhance its ability to address the challenges posed by climate change.





Definition of Time Horizons

Short-term
2025–2026

Acter adopts a rolling review and adjustment mechanism for key strategic initiatives over the coming two years to ensure that its business operations and sustainability objectives remain responsive to changes in the external environment. By incorporating insights from external experts and monitoring industry developments, Acter continuously assesses potential climate-related risks and opportunities arising from evolving environmental conditions, providing a basis for future strategic refinement.

Medium-term
2027–2030

Acter considers the implementation timelines of sustainability-related regulations and the lifecycle of engineering projects, while also taking into account international market trends and recommendations from external experts. Climate-related risks and opportunities are periodically reviewed and consolidated to enable timely responses to rapidly evolving external conditions and industry trends, serving as a critical bridge between short-term actions and long-term strategic objectives.

Long-term
2031–2050

With 2050 established as its long-term development horizon, Acter aligns its climate strategy with domestic and international net-zero policy directions and industry transition trends. The Company will progressively strengthen its decarbonization strategies and management framework while deepening collaboration with value chain partners to advance low-carbon technologies and sustainable solutions, thereby laying a solid foundation for its low-carbon transition and long-term resilient growth.

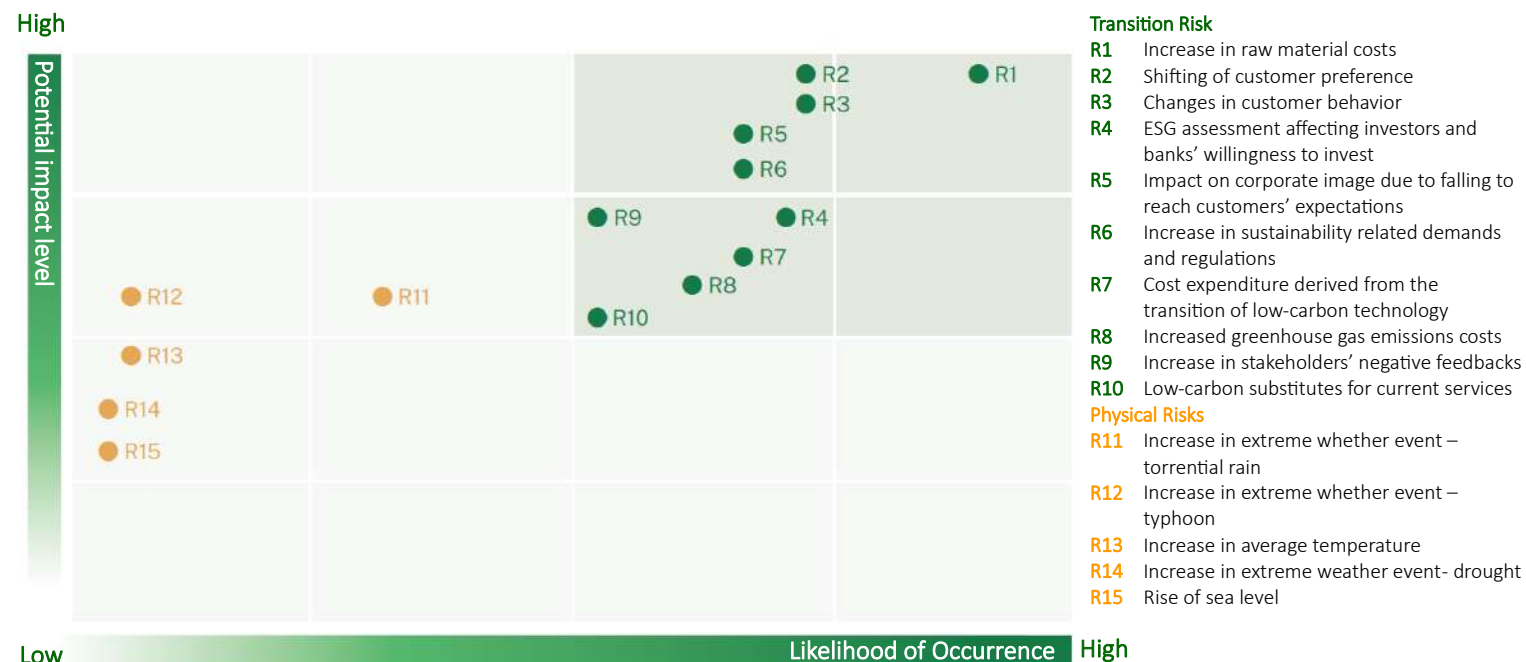
Note: The time horizons for material climate-related risks and opportunities are determined based on the Company's operational planning and investment decision-making processes. The assessment periods for climate scenario analysis are aligned with internationally recognized climate pathways. Please refer to Section 4.1.4 Climate Scenario Analysis for further details.

4.1.3 Identification of Major Climate Risks and Opportunities

To strengthen Acter’s operational resilience against the impacts of extreme climate events and the transition to net zero, Acter has established a systematic identification process to evaluate the overall impacts of climate-related risks and opportunities on its operations. The assessment is based on two key dimensions—impact severity and likelihood of occurrence—through which climate-related issues are prioritized according to their materiality. The results are consolidated into Acter’s Climate Materiality Matrix, serving as a core reference for the ongoing refinement of the Company’s climate action strategies. In addition, Acter integrates the time horizon of occurrence (short-, medium-, and long-term), the likelihood of occurrence, and the magnitude of potential financial impacts into its evaluation framework, closely aligning the assessment outcomes with strategic decision-making processes while proactively identifying green growth opportunities arising from climate-related risks.

4.1.3.1 Climate Risk Identification and Management

To systematically assess the impacts of climate change on its operations, Acter identifies and evaluates potential physical risks and transition risks, while comprehensively assessing their potential impacts on financial performance and operational activities. Based on the assessment results, Acter formulates corresponding response strategies and adaptation measures. The scope of the assessment also extends to the resilience of the supply chain and value chain, ensuring comprehensive climate risk management across its business operations.



Risk Impact Assessment- Physical Risks

Scope	Material Climate Risks	Time Horizon	Potential Impact	Mitigation Strategy
Immediate	• Increase in extreme whether event – torrential rain • Increase in extreme whether event – typhoon	Short-term	• Heavy rainfall and typhoons may disrupt outdoor construction activities, increasing occupational health and safety risks for on-site personnel. • Extreme weather events may affect suppliers' production and logistics operations, increasing the risk of project delivery delays and cost volatility. • The increasing frequency of extreme weather events may interrupt project execution, resulting in schedule delays.	• Develop extreme weather operation guidelines and site safety protection measures, strengthen temporary site protection, and enhance workforce safety education and training. • Establish a diversified supplier network and strategic inventory of critical materials, while continuously assessing supply chain resilience to ensure an uninterrupted supply of raw materials.
Long-term	• Increase in average temperature • Increase in extreme weather event - drought • Rise of sea level	Long-term	• High temperatures in outdoor construction environments may increase the risk of heat-related illnesses and occupational heat stress. • Drought conditions may result in water shortages, adversely affecting construction progress. • Sea level rise and intensified precipitation may increase the risk of flooding at coastal construction sites and critical infrastructure, creating additional construction challenges.	• Establish high-temperature work safety guidelines by adjusting working hours, increasing shaded areas and rest facilities, and providing adequate hydration together with heat stress awareness and safety training. • Develop contingency plans for construction water supply and prioritize the adoption of water-efficient and water recycling systems. • Strengthen drainage and flood protection infrastructure and establish site-specific flood emergency response plans.

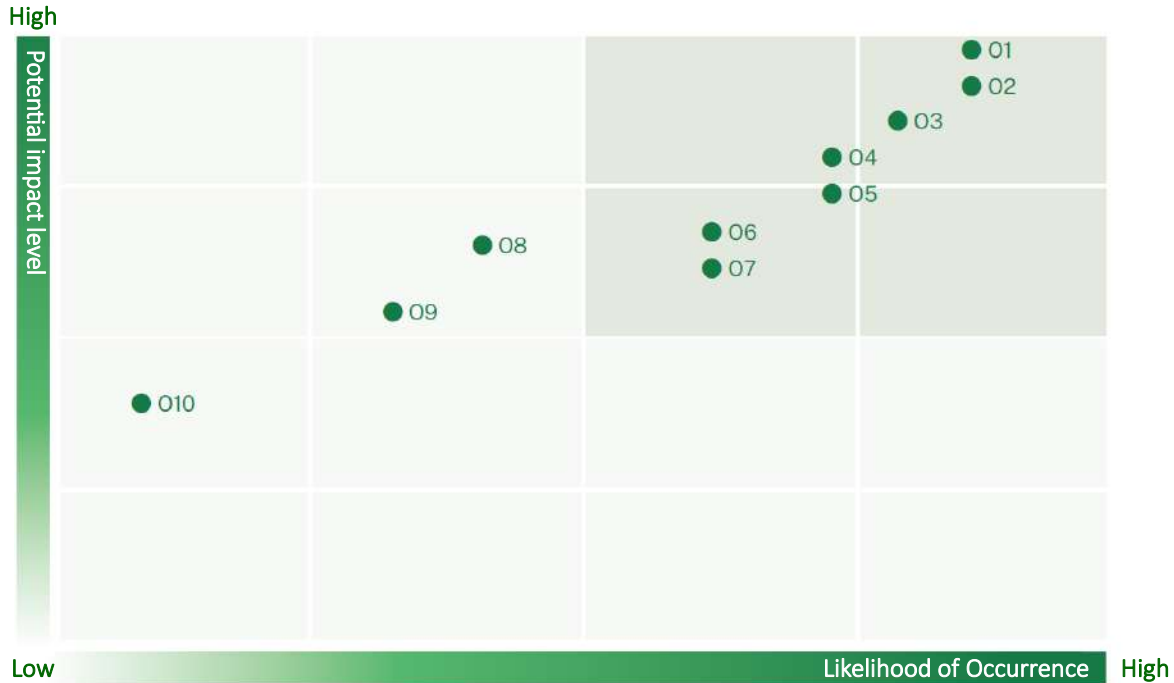


Risk Impact Assessment- Transition Risk

Scope	Material Climate Risks	Time Horizon	Potential Impact	Mitigation Strategy
Market	- Increase in raw material costs - Shifting of customer preference - Changes in customer behavior - Increase in GHG emission costs	Short-term	- Rising procurement costs may increase overall project expenditures. - Declining demand for existing services may reduce customers' willingness to engage in business collaboration. - Increased carbon fee and carbon tax obligations may elevate operating costs.	- Mitigate the risk of rising costs through strategic bulk procurement, rigorous cost control, and timely rolling adjustments to project schedules and pricing. - Regularly monitor market trends and customer needs to deliver innovative solutions and maintain high levels of customer satisfaction. - Advance low-carbon technologies and energy efficiency initiatives while establishing greenhouse gas (GHG) emissions reduction targets and action plans to strengthen operational resilience.
Reputational	- ESG assessment affecting investors and banks' willingness to invest - Impact on corporate image due to falling to reach customers' expectations - Increase in stakeholders' negative feedbacks	Short-term	- Investors may determine their willingness to invest or collaborate based on the Company's ESG performance and sustainability ratings. - Failure to provide solutions aligned with customer needs may undermine customer trust and confidence in the Company's brand. - Inadequate stakeholder communication and insufficient transparency in information disclosure may result in stakeholder complaints.	- Regularly participate in domestic and international ESG and sustainability assessments, continuously enhance sustainability strategies, and strengthen investor confidence. - Conduct regular customer needs assessments and follow-up activities while maintaining a comprehensive service and quality management system. - Enhance stakeholder communication channels and regularly disclose relevant information through public platforms to strengthen corporate reputation and stakeholder trust.
Policy and regulatory	Increase in sustainability related demands and regulations	Short-term	Compliance with evolving regulatory requirements and implementation timelines may increase operating costs.	Strengthen cross-functional communication and coordination, establish implementation roadmaps for key sustainability initiatives, and continuously monitor project progress and effectiveness.
Technology	- Cost expenditure derived from the transition of low-carbon technology - Low-carbon substitutes for current services	Short-term	- In addition to investments required for the Company's own low-carbon transition, suppliers are encouraged to invest in low-carbon technology research and development, which may increase overall costs. - Suppliers' additional investments in R&D and capital expenditures to comply with regulatory and sustainability requirements may be passed on through higher procurement prices, increasing the Company's purchasing costs.	- Prioritize the procurement of low-carbon and environmentally friendly equipment to improve energy efficiency. - Strengthen supply chain communication and procurement evaluation mechanisms, leveraging long-term partnerships, joint development initiatives, and alternative sourcing strategies to mitigate the impact of rising procurement costs.



4.1.3.2 Climate Opportunity Identification and Management



- Q1 Cultivating Sustainability Talent
- Q2 Changes in Customer Behavior
- Q3 Strengthening Supply Chain Resilience
- Q4 Improving Energy Efficiency
- Q5 Optimizing Management Processes

- Q6 Innovation and R&D: Developing Low-Carbon Technologies
- Q7 Energy-Efficient Green Building Design
- Q8 Promoting Green Engineering and Business Diversification
- Q9 Government Net-Zero Initiatives Driving Investment
- Q10 Investing in Renewable Energy and the Application of Recycled Materials

Opportunity Mitigation Strategy

Risk Category	Risk Drivers	Time Horizon	Potential Impact	Mitigation Strategy
Resilience	Cultivate Sustainability Talent Strengthen Supply Chain Resilience Optimize Management Processes	Medium-term	- To meet evolving regulatory requirements, invest in cross-functional sustainability training programs to strengthen employees' sustainability competencies. - Identify and develop suppliers with strong ESG potential to accelerate the industry's sustainable transformation. - Adopt digital management systems to improve operational efficiency and reduce labor and time costs.	- Establish cross-functional sustainability training programs to enhance employees' project execution capabilities. - Enhance supply chain resilience and ESG performance through supplier audits and supplier development programs. - Implement an Energy Management System (EnMS) and digital management tools to improve resource utilization efficiency.
Market	Respond to Shifting Customer Behavior Capture Investment Opportunities Driven by Government Net Zero Initiatives	Short-term	- Growing customer demand for low-carbon solutions will further strengthen the Company's core integration capabilities. - Align with evolving sustainability regulations and disclosure requirements to enhance investor confidence and attract sustainable investment.	- Monitor evolving customer preferences and market demand to develop services that meet low-carbon and sustainability standards, thereby strengthening customer trust and market competitiveness. - Advance low-carbon engineering initiatives and invest in low-carbon technologies to align with long-term sustainability trends.
Resource Utilization	Enhance Energy Efficiency Invest in Renewable Energy and the Application of Recycled Materials	Medium-term	Replace aging equipment and adopt low-carbon technologies to improve resource efficiency and overall operational performance.	- Implement an Energy Management System (EnMS) and obtain independent third-party certification to further enhance overall resource efficiency. - Continue advancing low-carbon engineering by developing innovative green technologies.
Technology	Drive Innovation and R&D to Develop Low-Carbon Technologies Implement Energy-Efficient Green Building Design Advance Green Engineering and Diversify Business Operations	Short-term	- Strengthen low-carbon technologies and professional expertise to enhance corporate competitiveness. - Expand energy-saving and green engineering businesses to create new collaboration and business opportunities.	- Continue advancing low-carbon engineering by developing innovative green technologies. - Provide internship opportunities and industry-academia collaboration programs to cultivate sustainability talent and strengthen the industry's talent pipeline.



4.1.4 Climate Scenario Analysis

In alignment with internationally recognized climate-related disclosure recommendations, Acter conducted climate scenario analysis by referencing the climate scenarios published by the Intergovernmental Panel on Climate Change (IPCC), the energy transition pathways developed by the International Energy Agency (IEA), and incorporating Taiwan's Nationally Determined Contributions (NDCs) and net-zero emissions policy roadmap. Through scenario-based analysis, Acter evaluates the potential impacts of changes in the frequency and severity of extreme weather events, as well as the implications of climate policy, technological advancement, and market transition on its operations. The results of the analysis serve as key inputs for climate risk management and the refinement of the Company's business and operational strategies.

Scenario Analysis of Physical Risks

Scenario 1: SSP5-8.5

The SSP5-8.5 scenario represents a high-emissions pathway, assuming that global economic growth remains heavily dependent on fossil fuels and that greenhouse gas (GHG) emissions are not effectively mitigated, resulting in a continued rise in global average temperatures. Under this scenario, the frequency and intensity of extreme weather events, such as heavy precipitation and typhoons, are projected to increase significantly, posing substantial risks to construction site operations, infrastructure resilience, and business continuity. 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°C	1.6°C	3.5°C
Rise of sea level	Magnitude of sea level rise	0.16m	0.30m	0.78m

References:

- TCCIP Interactive Charts > Future Projections: https://tccip.ncdr.nat.gov.tw/ds_02_05_ar6.aspx
- Atlas of Key Climate Change Indicators in Taiwan: AR6 Statistical Downscaling: https://tccip.ncdr.nat.gov.tw/ds_05_03_chart_2.aspx
- National Climate Change Science Report 2024: Physical Science, Impacts, and Adaptation
- NASA Sea Level Projection Tool: <https://sealevel.nasa.gov/ipcc-ar6-sea-level-projection-tool>

Physical Scenario Description

Increase in extreme weather events – typhoons

An increase in the frequency and intensity of extreme weather events may elevate occupational health and safety risks for employees. Strong winds and heavy rainfall could disrupt construction activities, while facilities and equipment may be exposed to damage, adversely affecting project schedules and delivery timelines. In addition, climate-related disruptions affecting suppliers may result in raw material shortages and increased procurement costs, with higher costs potentially being passed on to the Company, thereby increasing overall operational risk.

Increase in Average Temperature

Rising average temperatures may increase the difficulty of outdoor construction activities and elevate the likelihood of heat stress and heat-related illnesses, posing risks to employee health and safety. Prolonged exposure to high temperatures may also accelerate the deterioration of construction materials and equipment, leading to higher maintenance and replacement costs. Furthermore, increased demand for indoor air conditioning due to hotter weather is expected to raise overall operating expenses.

Rise of Sea Level

Sea level rise may increase the risk of flooding in coastal and low-lying areas, resulting in damage to facilities, equipment, and construction materials. Such impacts may delay project execution and increase repair and restoration costs.

Acter's Response Measures to Physical Climate-Related Risks

- Establish comprehensive emergency response and business recovery mechanisms to enhance organizational resilience against extreme weather events and minimize operational disruptions and occupational safety risks.
- Strengthen collaboration with key suppliers and diversify sourcing channels to maintain stable raw material supply and effectively manage cost volatility.
- Provide adequate heat mitigation and cooling facilities at outdoor work sites to safeguard employee health and ensure construction safety.
- Continuously enhance drainage systems and protective measures for facilities located in coastal and low-lying areas to mitigate the impacts of extreme weather events on projects and business operations.

Scenario Analysis of Transition Risk

Scenario 2: NZE + NDCs

Acter conducted its scenario analysis with reference to the International Energy Agency (IEA) Net Zero Emissions by 2050 (NZE) scenario, incorporating the Nationally Determined Contributions (NDCs) submitted by countries under the Paris Agreement. Based on the Company's business model and operational characteristics, the analysis focuses on transition risks associated with policy and regulation, market, technology, and reputation, assessing their potential impacts on business operations across different time horizons. The results serve as a key reference for the development of the Company's climate risk response and management strategies.

Transition Risk	Parameter	Current Status	2030	2050
Policy and regulatory	Increase in sustainability related demands and regulations	Compliance with GHG inventory requirements, sustainability disclosure standards, and applicable regulations necessitates comprehensive corporate disclosures.	The continuous expansion of decarbonization initiatives and operational boundaries may result in increased management costs.	As sustainability policies and regulations continue to mature, companies must continuously adjust their strategies to maintain regulatory compliance and market competitiveness.
Market	Operating Costs and Market Pressure	Geopolitical developments and extreme weather events may disrupt raw material costs and supply chain stability.	Companies face dual pressures from rising carbon-related costs and increasing raw material expenses.	Persistently high carbon costs and supply chain volatility may increase long-term financial risks.
Technology	Low-Carbon Technology Transition Costs	Increased investment in low-carbon and energy-efficient technologies may lead to higher short-term operating costs.	The development of innovative technologies requires additional investments in R&D expenditures and workforce training.	With increasingly stringent market requirements, failure to continuously develop low-carbon innovations may result in the loss of competitive advantages.
Reputational	Corporate ESG Reputation Influencing Investor Willingness to Invest	Regular disclosure of the Company's sustainability initiatives and participation in ESG ratings and sustainability assessments may increase project-related expenses.	Upstream and downstream partners, as well as investors, increasingly consider corporate sustainability performance as a key criterion for collaboration and investment decisions.	As market stakeholders place greater emphasis on corporate ESG performance, insufficient sustainability initiatives may adversely affect long-term corporate competitiveness.

Transition Scenario Description

Policy and Regulatory

In response to the global transition toward net-zero emissions by 2050, sustainability regulations and carbon emission controls continue to evolve and become increasingly stringent worldwide. Acter will continue to conduct greenhouse gas inventories, disclose sustainability-related information, and integrate sustainability considerations into operational decision-making processes to ensure regulatory compliance and support long-term sustainable business development.

Market

Changes in the global landscape and the increasing frequency of extreme weather events may affect supply chain stability and raw material costs. Acter will continuously monitor market trends, assess cost impacts, and strengthen the management of key suppliers to enhance operational resilience and ensure business continuity.

Technology

Low-carbon and energy-efficient technologies have become critical criteria in customers' selection processes. Acter will continue to invest in innovation, research and development, and talent cultivation to strengthen low-carbon engineering capabilities and develop integrated solutions, ensuring alignment with evolving customer expectations and market dynamics while maintaining technological competitiveness.

Reputational

Corporate sustainability performance may influence brand reputation, as well as the investment willingness of investors and business partners. Acter will continuously enhance ESG performance and transparency in sustainability disclosures to maintain customer trust and strengthen long-term partnerships.

Acter's Response Measures to Transition Climate-Related Risks

- Conduct annual greenhouse gas inventories across the Group and establish short-, medium-, and long-term emission reduction targets and mitigation measures. Acter will also proactively plan the implementation timeline for IFRS Sustainability Disclosure Standards-related projects to enhance sustainability information disclosure.
- Develop key supplier management strategies and conduct regular supplier audits and engagement programs to enhance supply chain resilience.
- Establish professional talent development programs by providing diverse internal and external training courses, as well as implementing industry-academia collaboration and corporate internship programs with universities and colleges to strengthen employees' professional capabilities.
- Participate annually in recognized sustainability award assessments to continuously improve ESG performance, and disclose relevant achievements in a timely manner to strengthen stakeholder engagement and communication.

4.1.5 Greenhouse Gas Management

Since 2017, Acter has conducted annual internal inventories of greenhouse gas (GHG) emissions from its headquarters and various operational sites in accordance with the relevant requirements of the GHG Protocol Corporate Accounting and Reporting Standard. Acter has also engaged third-party verification bodies accredited by the Taiwan Environmental Protection Administration to conduct greenhouse gas emissions verification and obtain GHG verification statements. Through continuous review and analysis of historical emissions data, the Company identifies key emission sources and emission trends, which serve as critical references for establishing management indicators and implementing carbon reduction initiatives.

In 2025, Acter’s Scope 1 direct greenhouse gas emissions amounted to 69.4034 metric tons of CO₂e, accounting for 11.54% of the Company’s total greenhouse gas emissions. Scope 2 indirect greenhouse gas emissions totaled 104.1706 metric tons of CO₂e, representing 17.32% of total emissions. Other indirect greenhouse gas emissions amounted to 427.8254 metric tons of CO₂e, accounting for 71.14% of the Company’s total greenhouse gas emissions.

Greenhouse Gas Emissions

	GHG emission source		Annual GHG emissions Unit:t-CO2e			
	Item	Descriptions	2022	2023	2024	2025
Acter	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	67.8315	75.9532	71.7017	69.4034
	Indirect emission (Scope 2)	Covering externally purchased electricity	127.6654	91.8240	102.7514	104.1706
	Other indirect emission (Scope 3)	Covering business travel and employee commuting	321.6870	303.9383	297.6985	383.3578
		Covering waste produced from fuels and energy related activities and operations	45.5794	41.7298	44.2245	44.4676
Consolidated Financial Statements – All Subsidiaries	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	-	-	-	808.7627
	Indirect emission (Scope 2)	Covering externally purchased electricity	-	-	-	1162.2401

Note: In accordance with the Sustainable Development Roadmap for TWSE- and TPEx-Listed Companies, Acter began conducting greenhouse gas inventories for all subsidiaries included in its consolidated financial statements starting from 2025. Accordingly, 2025 has been designated as the base year for greenhouse gas emissions reporting.

Greenhouse Gas Emissions Intensity Over the Past Two Years

	2024	2025
Emissions Intensity (tonnes CO ₂ e)	0.0199	0.0620

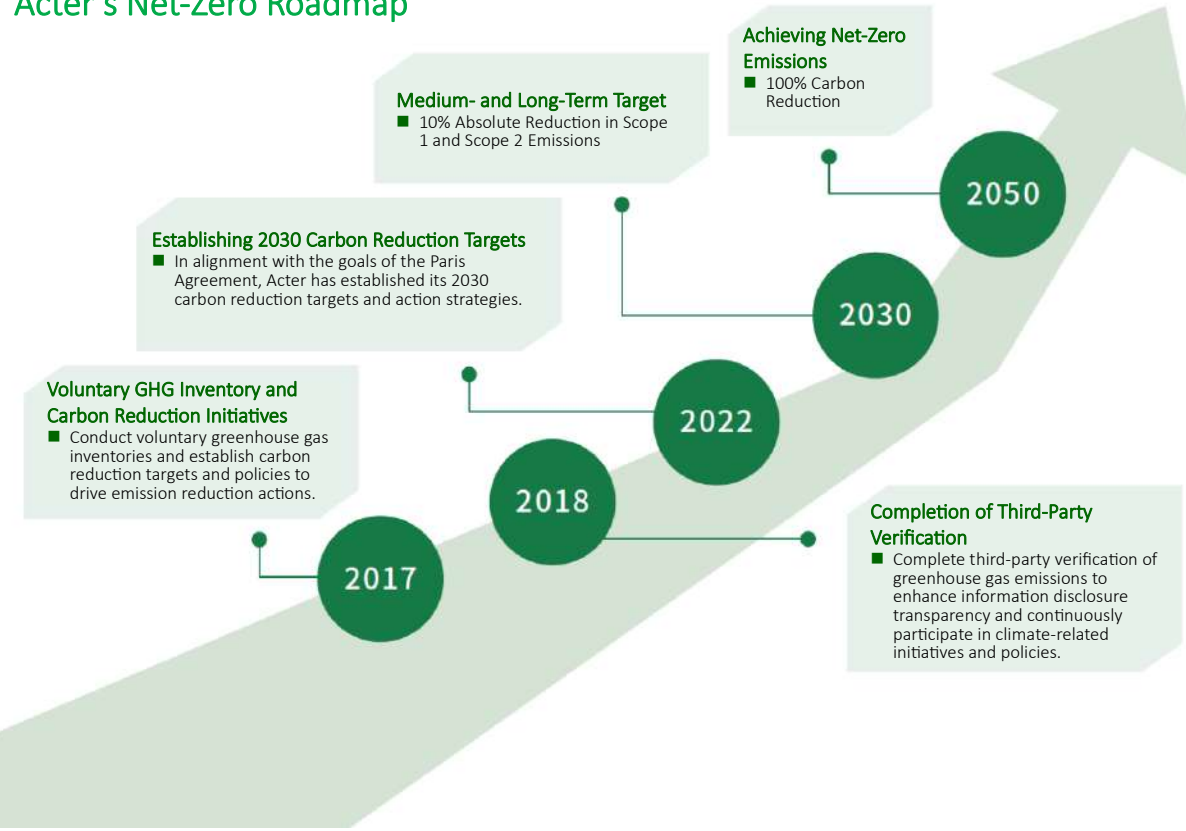
Note: Greenhouse Gas Emissions Intensity = Total Group Greenhouse Gas Emissions (Scope 1 + Scope 2 + Scope 3) / Consolidated Revenue (NT\$ million)
2024 GHG emissions: 174.4531 tCO₂e; Revenue: NT\$8,729 million. (As subsidiaries were not included in the GHG inventory process in 2024, the reported data was primarily based on the parent company’s emissions.)
2025 GHG emissions: 2,572.4021 tCO₂e; Revenue: NT\$41,481 million. (The 2025 data was calculated based on the consolidated Group’s emissions inventory, including subsidiaries.)

4.1.5.1 Emission Reduction Initiatives and Performance

To achieve its greenhouse gas (GHG) emission reduction targets, Acter has implemented emission reduction initiatives through three major pathways: “Process Optimization,” “Facility Energy Efficiency,” and “Low-Carbon Energy.” The Company continues to enhance the application of low-carbon technologies, including improving equipment energy efficiency and strengthening energy management mechanisms. In addition, through internal training and awareness campaigns, Acter promotes employees’ understanding of carbon reduction practices and encourages proactive participation, ensuring that relevant strategies are effectively integrated into daily operations across all departments.

Using 2025 Scope 1 and Scope 2 GHG emissions of 2,144.5768 metric tons of CO₂e as the baseline, Acter has established a target to achieve a 10% absolute reduction in Scope 1 and Scope 2 GHG emissions by 2030, and has committed to achieving net-zero emissions by 2050. Meanwhile, Acter collaborates with suppliers to jointly advance carbon reduction initiatives, including the collection of supply chain carbon emission data, optimization of material utilization, and enhancement of transportation efficiency. By extending carbon reduction efforts throughout the value chain, including upstream and downstream partners, Acter continues to advance toward its net-zero vision.

Acter’s Net-Zero Roadmap



Innovative Energy-Saving and Carbon Reduction Initiatives

Core Focus of Carbon Reduction	Key Actions	Specific Measures
 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. - Implement construction scheduling optimization tools to shorten project timelines and reduce on-site energy consumption.
	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. - Utilize high-efficiency insulation and lighting materials to reduce building energy consumption and carbon footprint.
	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. - Evaluate suppliers’ environmental performance and incorporate sustainability criteria into procurement decision-making processes.
 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. - Regularly review equipment operational efficiency and conduct preventive maintenance to extend asset lifespan and enhance energy performance.
	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.
 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. - Establish an energy consumption data platform to monitor energy usage and track carbon reduction performance.
	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. - Develop online training courses and simulation-based case studies to enhance employees’ understanding of low-carbon technologies and their practical applications.

4.2 Energy and Environmental Management

GRI : 2-4、2-27、302-1、302-3

4.2.1 Energy

To effectively reduce greenhouse gas (GHG) emissions and enhance energy efficiency, Acter has established energy conservation and carbon reduction targets and action plans. By integrating cross-functional efforts, we implement various reduction strategies and initiatives while continuously monitoring performance outcomes. We continue to advance green energy-saving technologies, phase out energy-intensive processes and equipment, and actively develop innovative carbon reduction technologies. Meanwhile, all employees are encouraged to implement energy conservation measures across five key areas, including lighting, air conditioning, electricity consumption, water usage, and recycling. Through awareness campaigns and training programs, we aim to strengthen employees' understanding of energy conservation and carbon reduction practices and foster sustainable operational behaviors. In 2025, the total consumption of non-renewable electricity at Acter's headquarters building and project offices amounted to 218,234 kWh, with an average energy consumption intensity of 6.38 GJ per employee. The total consumption of gasoline and diesel fuel was 28,945.8 liters, with an average energy consumption intensity of 1.9 GJ per employee.

Power Consumption and Energy-Saving Goals

Scope Boundary	Energy type	Unit	2022	2023	2024	2025	Scale of increase/ decrease comparing with the reference value (%)	Performance of 2025
Headquarters/ Operations Office	Externally purchased electricity (non-renewable energy)	kWh	250,816	185,503	216,7750	218,234	8%	➔
		Gigajoule (GJ)	902.96	667.82	780.41	785.82		
	Electricity consumption per capita (Note 3)	GJ/ capita	8.13	5.06	6.34	6.38		
Company Car	Gasoline	L	27,619.50	30,443.5	29,025.6	28,945.8	-3%	➡ Reduction Achievement
		Gigajoule (GJ)	900.51	992.59	946.38	922.18		
	Gasoline consumption per capita	GJ/ capita	2.32	2.58	2.3	1.9		

Note 1: The baseline value is defined as the average consumption over the previous two years to minimize potential bias arising from the use of a single-year reference value.

Note 2: Per capita electricity consumption = Total electricity consumption of the headquarters and inventoried project sites (GJ) / Average number of employees at the headquarters and inventoried project sites. Per capita gasoline consumption = Total gasoline consumption (GJ) / Total number of employees.

Note 3: Electricity consumption for the current year was slightly higher than the baseline level, mainly due to an increase in workforce size and extended operating hours. Further improvement measures, including equipment optimization and area-based energy-saving adjustments, have been implemented to achieve the electricity reduction target.

Note 4: Gasoline consumption for company vehicles was calculated based on the calorific values of gasoline and diesel fuel announced by the Ministry of Environment in 2024.

Key Energy-Saving Measures



- 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.



- 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.



- 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.



- 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.
- Implement solar shading measures to reduce direct sunlight exposure and minimize reliance on air-conditioning systems.
- Regular cleaning and maintenance of air conditioning systems to enhance operational efficiency.



- 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.

4.2.2 Environmental Management System

Acter has established an environmental and occupational health and safety management framework in accordance with ISO 14001:2015 Environmental Management System and ISO 45001:2018 Occupational Health and Safety Management System. By integrating environmental protection and occupational safety requirements into daily operations, Acter systematically identifies, evaluates, and manages potential environmental impacts and operational risks.

To ensure the effective implementation and continuous improvement of the management system, Acter regularly conducts internal and external monitoring and audits. Independent third-party certification bodies are engaged annually to perform assessments at headquarters and project sites, enabling continuous reviews of operational effectiveness and improvement performance. In addition, Acter extends its environmental management requirements throughout the supply chain by requiring business partners to comply with relevant management principles, thereby leveraging its influence to promote sustainable development and positive transformation across the value chain.

Environmental Protection Expenditures

Unit: NTD

Year	2022	2023	2024	2025
Number of Cases	5	5	5	5
Expenditure	440,470	254,495	396,370	199,500

Environmental Violation Statistics for 2025

Item	Number of Regulatory Violations / Total Fines	Number of Non-Monetary Sanctions (Work Suspension)
General Violations	1 case / NTD 6,000	0
Major Violations	0	0

Note: In 2025, one environmental administrative penalty was issued for a general environmental non-compliance incident, involving the breeding of dengue vector mosquito larvae due to stagnant water accumulated in a toilet at a construction site office. The Occupational Safety and Health Department subsequently established corrective actions and preventive measures, and the improvement actions were completed in accordance with applicable requirements on November 11, 2025.

Environmental Protection Policies

Item	Action	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	Deepen the development of low-carbon construction methods and innovative R&D initiatives to fulfill our environmental protection commitments.	A total of 18 green engineering projects were implemented, with an estimated cumulative energy-saving benefit of 147,070 metric tons of CO ₂ e.
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.	Conducted 30 occupational safety and health training sessions, totaling 2,375.5 training hours.
Sustainable improvements on the energy resources management system	Continuously optimize the ISO 14001:2015 Environmental Management System and ISO 50001:2018 Energy Management System to enhance energy and resource efficiency.	Completed the ISO 14001:2015 greenhouse gases, obtained third-party certifications for ISO 50001:2018, and office CO ₂ concentration testing.

Environmental Awareness and Energy Conservation Advocacy

Acter regularly collects and reviews environmental regulations and international sustainability trends. Through internal communication platforms, the Company disseminates publications on energy conservation, carbon reduction, and environmental management to enhance employees' awareness of energy efficiency and environmental protection, while encouraging practical actions. Together, we strive to promote environmentally responsible practices and advance sustainable business operations.



Net-Zero Green Lifestyle – Green Office



What Is a Carbon Footprint?

Carbon Emissions on the Dining Table

4.2.2.1 Air Pollution

To minimize the environmental impacts arising from operational activities, Acter has established comprehensive air pollution prevention and control management measures. All employees are required to complete relevant training prior to commencing construction activities. During project execution, emission monitoring is conducted at construction sites, and equipment operation and work processes are adjusted based on monitoring results to ensure that all personnel understand and comply with applicable air pollutant emission standards.

For temporary emissions that may occur during construction and commissioning phases, Acter implements a proactive communication mechanism to notify relevant stakeholders in advance of emission schedules and potential impact areas. This approach enhances information transparency, mitigates environmental impacts, and safeguards the safety and well-being of surrounding communities.

Air Pollution Control Measures at Construction Sites

Content	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 community complaints are received through multiple accessible channels, including verbal and written submissions, and are promptly addressed. The handling results are formally communicated to the respective complainants to ensure effective stakeholder engagement and transparent grievance management.



Adopt low-noise construction machines, equipment, and vehicles as a priority.



Adjust our construction methods or complete operations that can create significant noise in a prefabricated factory and then transfer them to the site. Where the high-noise issue cannot be eliminated or avoided, it is a must to install sound insulation or adopt anti-vibration measures as required.



Avoid working during early morning and nighttime.

4.2.2.3 Waste Management

Acter's headquarters primarily generates general waste, which is disposed of through incineration. In 2025, the average monthly waste collection volume was approximately 18 metric tons, with waste transported by contracted environmental service providers to incineration facilities in Taichung for treatment. To minimize waste generation, the headquarters implements floor-level waste monitoring and management measures, while ensuring the proper recycling of resources, including paper, metals, plastics, and food waste. For construction projects, all waste generated at project sites, including domestic waste, construction waste, and demolition debris, is collected and sorted before being handled by qualified waste management contractors. Certain reusable materials are returned by contractors in accordance with applicable requirements. Acter requires all on-site personnel and subcontractors to complete waste management training prior to entering construction sites. Waste management requirements are further reinforced through project kick-off meetings and pre-job hazard communication sessions to ensure compliance with established waste management practices.

Throughout project execution, Acter adheres to the principles of waste reduction, reuse, and recycling. The Company leverages Building Information Modeling (BIM) technology to enhance design accuracy and construction management efficiency, thereby reducing material waste. In daily operations, Acter adopts reusable equipment and promotes rental over purchasing to extend resource utilization cycles, transform waste into recyclable resources, and advance sustainable and environmentally responsible operations.

Note 1: For details regarding food waste, please refer to the 2025 Annual Report.

4.2.3 Water Resource Management

Acter's headquarters building obtains its water supply exclusively from Taiwan Water Corporation, with no reliance on groundwater or other supplementary water sources. The water is primarily used for employees and visitors, while domestic wastewater generated after use is discharged into the public wastewater treatment system operated by the government. Acter conducts annual internal assessments of water resource consumption and establishes reduction targets. Through the implementation of water-saving devices, placement of water conservation reminders, and regular environmental newsletters, Acter promotes resource conservation awareness among employees and encourages responsible water usage.

Prior to the commencement of construction projects, Acter develops water usage plans and wastewater discharge management plans for each project site. During project execution, stringent environmental monitoring is implemented to ensure compliance with relevant requirements. Waste or pollutants are strictly prohibited from being disposed of within water bodies or designated buffer zones along watercourses. In addition, for construction activities that may potentially impact groundwater quality, Acter adopts preventive measures, including the installation of impermeable protection systems and monitoring mechanisms, to safeguard groundwater resources from contamination. Acter continues to implement water conservation initiatives and promote water resource recycling and reuse. Priority is given to the adoption of high-efficiency water utilization system designs, including the installation of water-efficient sanitary fixtures that comply with water conservation standards and the planning of rainwater harvesting and reuse mechanisms. Through the integration of engineering technologies and system optimization, Acter enhances overall water-use efficiency, minimizes unnecessary resource consumption, and advances green engineering practices and sustainable resource management.

Water Use Metrics and Targets

Scope boundary	Water consumption	Unit	2022	2023	2024	2025	Scale of increase/ decrease comparing with the reference value (%)
Headquarters	Tap water consumption	Liters (l)	743	831	1018	919	-0.6%
	Water use intensity	Liters (l)/ Ping	1.34	1.5	1.8	1.7	
	Water consumption per capita	Liters (l)/No. of people	8.16	8.7	10.6	9.6	-0.5%

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: 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.

4.2.4 Nature and Biodiversity

“Biodiversity loss” has emerged as one of the most critical global environmental challenges in recent years. Acter’s major operational sites, including its headquarters and global project sites, are not located within legally protected habitats or areas of high biodiversity value that are significant to indigenous peoples or local communities.

To proactively respond to the Global Goal for Nature, Acter incorporates ecological assessments and monitoring throughout all phases of engineering projects, including design and construction. Based on project characteristics and local environmental conditions, Acter develops corresponding ecological management measures to minimize the potential environmental impacts arising from its operational activities.

Acter will continue to monitor international trends and emerging environmental issues, integrate ecological conservation and nature-related risks into its overall risk management framework, and regularly assess the potential impacts of its operations on the environment. Through collaboration with key value chain partners, Acter remains committed to jointly protecting natural ecosystems and promoting sustainable coexistence with nature.

Acter’s Commitment to Biodiversity

- Ensure that operational sites and value chain activities comply with international biodiversity-related regulations and align with the goal of zero deforestation, while avoiding areas identified as biodiversity hotspots under international frameworks.
- Regularly monitor the ecological environment surrounding operational sites and assess potential impacts on biodiversity.
- Support biodiversity conservation initiatives and related environmental protection programs.
- Prohibit the direct procurement of goods from suppliers involved in activities that contribute to biodiversity loss or illegal logging.
- Implement biodiversity risk assessments and management practices covering own operations, surrounding areas, and upstream and downstream value chain activities.
- Respect and uphold the Free, Prior and Informed Consent (FPIC) rights of Indigenous Peoples.
- Engage with upstream and downstream value chain partners, stakeholders, and business partners to collaboratively promote biodiversity conservation.

Biodiversity Conservation Strategies and Actions

Initiative	Approach	Implementation Outcomes
 Green Engineering Design	Acter adopts green design principles as the foundation of its engineering projects by utilizing low-carbon materials, energy-efficient equipment, and innovative construction methods. These initiatives effectively reduce carbon emissions and waste generation during construction, thereby protecting natural habitats, preserving biodiversity, and minimizing impacts on surrounding ecosystems.	In 2025, green engineering initiatives contributed to a reduction of 147,070 metric tons of CO ₂ e.
 “Good Air, Sustainable Farmland” Initiative	Acter supports agricultural fields across Taiwan in adopting rice straw decomposition bacteria to address the traditional practice of rice straw burning, thereby reducing carbon emissions and promoting soil health.	In 2025, Acter sponsored 40 hectares of farmland, with an estimated reduction of 360 metric tons of CO ₂ e.

05

Common Prosperity and Growth

- 5.1 LOHAS at Acter
- 5.2 Talent Development
- 5.3 Diversity, Equity and Inclusion in the Workplace
- 5.4 Human Rights Management
- 5.5 Occupational Health and Safety
- 5.6 Social Engagement

★ ESG Highlights

Employees' Commitment 89.76 points

0 Occupational Injuries

0 Work-Related Injury Incidents

20% Female Representation in Management Positions



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

5.1.1 Talent Deployment

In support of our global expansion and diversified business development, Acter actively attracts and cultivates professionals with industry expertise, while continuously expanding and optimizing our global workforce deployment. We regularly review the workforce structure across the Group’s operating locations to ensure alignment between performance outcomes and the allocation of professional resources, thereby strengthening organizational resilience and operational agility.

Employee Distribution (Standalone Basis)

Acter Employee Distribution		2022				2023				2024				2025			
		Male	Female	Subtotal	Percentage (%)	Male	Female	Subtotal	Percentage (%)	Male	Female	Subtotal	Percentage (%)	Male	Female	Subtotal	Percentage (%)
Age	Up to 30 years old	103	33	136	35.05	105	31	136	35.42	120	36	156	38.05	138	42	180	37.82
	31 to 50 years old	144	83	227	58.51	142	81	223	58.07	141	83	224	54.63	165	92	257	53.99
	51 years old and above	13	12	25	6.44	13	12	25	6.51	15	15	30	7.32	21	18	39	8.19
Managerial position	Senior managers (above the deputy general manager level)	7	0	7	1.80	6	0	6	1.56	6	0	6	1.46	6	0	6	1.26
	Middle-level managers (above the manager level)	28	11	39	10.05	30	10	40	10.42	30	10	40	9.76	38	11	49	10.29
	Junior managers (above the section chief level)	24	7	31	7.99	28	10	38	9.90	30	14	44	10.73	33	14	47	9.87
Non-managerial position	Engineering Job Category	199	57	256	65.98	192	52	244	63.54	205	57	262	63.90	243	66	309	64.92
	Administrative Job Category	2	53	55	14.18	4	52	56	14.58	5	53	58	14.15	4	61	65	13.66
Contract Employees	Full-time employees	258	126	384	98.97	257	123	380	98.96	275	127	402	98.05	324	146	470	98.74
	Contract employees	2	2	4	1.03	3	1	4	1.04	1	7	8	1.95	0	6	6	1.26

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

New Hire and Employee Turnover (Standalone Basis)

Acter places great importance on the career development of all employees and has established a comprehensive onboarding and mentoring program for new hires. During the initial stage of employment, new employees are provided with job orientation and experience-sharing opportunities to help them become familiar with the corporate culture, operational procedures, and their roles and responsibilities. Regular check-ins, guidance, and support are also provided to facilitate their integration into the organization and ensure a smooth transition into their assigned duties. To monitor workforce turnover trends and reduce employee turnover, we continuously enhance our human resources strategies and conduct regular employee interviews and feedback sessions to better understand employees’ perspectives and needs. We also offer competitive employee benefits and talent retention programs to strengthen employees’ professional capabilities and engagement, thereby supporting the Company’s sustainable operations and maintaining its market competitiveness.

New Hires		2022		2023		2024		2025	
		Number of Employees	Percentage of Total New Hires (%)	Number of Employees	Percentage of Total New Hires (%)	Number of Employees	Percentage of Total New Hires (%)	Number of Employees	Percentage of Total New Hires (%)
Gender	Male	81	70	37	74	47	63	93	70.45
	Female	35	30	13	26	28	37	39	29.55
Age	Up to 30 years old	72	62	35	70	51	68	80	60.61
	31 to 50 years old	44	38	15	30	24	32	49	37.12
	51 years old and above	0	0	0	0	0	0	3	2.27
Managerial position	Senior managers (above the deputy general manager level)	0	0	0	0	0	0	0	0
	Middle-level managers (above the manager level)	1	0.86	1	2	1	1.33	3	2.27
	Junior managers (above the section chief level)	0	0	0	0	0	0	0	0
Non-managerial position	Engineering Job Category	86	74.14	37	74	58	77.33	110	83.33
	Administrative Job Category	29	25	12	24	16	21.33	19	14.39
New Hire Rate (%)		29.9		13.02		18.29		27.73	
Total Number of New Hires		116		50		75		132	

Departing Employees		2022		2023		2024		2025	
		Number of Departing Employees	Percentage of Total New Hires (%)	Number of Departing Employees	Percentage of Total New Hires (%)	Number of Departing Employees	Percentage of Total New Hires (%)	Number of Departing Employees	Percentage of Total New Hires (%)
Gender	Male	57	69.00	38	70.00	40	69.00	46	68.66
	Female	26	31.00	16	30.00	18	31.00	21	31.34
Age	Up to 30 years old	32	39.00	29	54.00	25	43.00	40	59.70
	31 to 50 years old	48	58.00	23	43.00	30	52.00	26	38.81
	51 years old and above	3	4.00	2	4.00	3	5.00	1	1.49
Managerial position	Senior managers (above the deputy general manager level)	1	1.20	0	0.00	0	0.00	0	0.00
	Middle-level managers (above the manager level)	5	6.02	0	0.00	1	1.72	0	0.00
	Junior managers (above the section chief level)	6	7.23	2	3.70	1	1.72	1	1.49
Non-managerial position	Engineering Job Category	56	67.47	43	79.63	46	79.31	55	82.09
	Administrative Job Category	15	18.07	9	16.67	10	17.24	11	16.42
Total Number of Departing Employees		83		54		58		67	
Voluntary Turnover Rate (%)		21.39		14.06		14.15		14.08	
Turnover Rate of Regular Employees, Excluding Retirements (%)		21.13		13.80		14.15		13.03	
Involuntary Turnover Rate (%)		0.77		1.04		0.98		0.42	
Turnover Rate of New Hires Within One Year (%)		9.28		4.69		4.63		6.72	

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, 2025.

Local Hiring

Local Hire Rate	Taiwan		Mainland China		
	Acter	NOVA Technology	Suzhou Winmax Technology	Winmax Technology (Shanghai)	Acter Technology Integration Group Co., Ltd.
Percentage of local senior management level (above the manager level) (%)	100.00	100.00	62.50	81.00	52.60
Percentage of local employment (%)	100.00	99.00	95.50	96.60	95.90

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 Competitive Remuneration System

Acter has established a comprehensive and market-competitive remuneration system. The remuneration structure is determined based on a combination of internal and external assessment mechanisms, with employees’ individual competencies and performance incorporated into the overall remuneration review. The Company’s remuneration system ensures equal pay regardless of gender, with male and female employees receiving equal pay and remuneration for work involving the same responsibilities and work of equal value. In 2025, the minimum starting salary for male employees was 1.15 times the statutory minimum wage, while that for female employees was 1.12 times the statutory minimum wage.

To strengthen talent retention and employee motivation, Acter has enhanced both fixed and variable remuneration and introduced diversified long-term incentive mechanisms to effectively motivate and retain talent. The Company also conducts regular market benchmarking and makes adjustments as necessary to ensure that employee remuneration across its operating locations remains competitive within the industry.

Ratio of Standard Salary at Major Operations sites to Local Basic Salary

Region/ Company	Taiwan		Mainland China		
	Acter	NOVA Technology	Suzhou Winmax Technology	Winmax Technology (Shanghai)	Acter Technology Integration Group Co., Ltd.
Ratio of Minimum Salary for Entry-level Employees to Local Basic Salary	1.12	1.09	2.01	2.16	2.09

Overall Female-to-Male Remuneration Ratio

Employee Category / Gender		Male	Female
Managerial position	Senior managers (above the deputy general manager level)	1	0
	Middle-level managers (above the manager level)	0.84	1
	Junior managers (above the section chief level)	1.10	1
Non-managerial position	General employees	1.03	1

Note: Calculated with women as the baseline ratio of 1.

Average and Median Salaries of Full-Time Employees in Non-Managerial Positions

	2022	2023	2024	2025
Number of Full-Time Employees in Non-Managerial Positions	311	300	320	368
Average Salary of Full-Time Employees in Non-Managerial Positions (NTD thousand)	1,250	1,340	1,403	1,567
Median Salary of Full-Time Employees in Non-Managerial Positions (NTD thousand)	1,047	1,117	1,149	1,299

5.1.2.2 Diverse Recruitment Channels

In alignment with its business development priorities and annual operating strategies, Acter regularly reviews and adjusts its workforce requirements and recruitment plans. Through diversified recruitment channels, the Company continuously attracts professional talent with the expertise and capabilities required for its industry. Recruitment channels include the corporate website and online recruitment platforms, recruitment agencies, industry-academia collaboration programs, and employee referral programs, thereby expanding the talent pool and enhancing recruitment efficiency.

To strengthen organizational competitiveness in the global market and address the needs of its international operations, Acter actively recruits talent from overseas markets, including Mainland China, Southeast Asia, India, and the United States. Recruitment strategies are tailored to regional talent profiles and the Company's global business footprint. Meanwhile, Acter continues to enhance its remuneration and benefits programs to attract and retain outstanding talent with international backgrounds and experience.

5.1.2.3 Cultivating Young Talent

Acter is committed to cultivating professional talent for the industry. Through diversified and comprehensive talent development programs, the Company provides young people with opportunities for learning and practical experience, helping them transition smoothly from academia to the workplace. Acter continues to collaborate with colleges and universities and invest relevant resources in experiential learning opportunities, including internship programs and project-based participation. These initiatives encourage young talent to gain industry exposure, develop an understanding of engineering services operations and project management practices, and rapidly build professional competencies.

To ensure the effectiveness and quality of its talent development initiatives, Acter has established regular performance review and feedback mechanisms and continues to optimize program content and collaboration models, thereby laying a solid foundation for the long-term development of both the Company and the industry.

Cultivation Programs	Description	2025 Performance
Corporate internships	Partnerships have been established with colleges and universities to promote internship and industry-academia collaboration programs, cultivating professional talent with practical skills and innovative thinking. Through practice-oriented internship programs, students are provided with opportunities to apply their academic knowledge in real-world industry settings. High-performing interns are given priority consideration for full-time employment upon completion of their internships.	Number of interns: 20 Number of interns retained: 13 Retention rate: 65%
Industry-Academia Collaboration Program	Through dedicated industry-academia collaboration programs, students are provided with structured practical training and professional courses, enabling them to bridge academic learning with industry practices and enhance their job readiness.	Collaborated with the Department of Refrigeration, Air-Conditioning and Energy Engineering at NCUT to provide internship opportunities for 2 students.
Scholarships	Scholarship programs have been established in collaboration with partner colleges and universities, with scholarships awarded each semester to provide students with financial support for their studies and encourage their academic and professional development.	Collaborated with NCUT, NYUST, and NKUST. Number of scholarship recipients: 36 Total scholarships awarded: NTD570,000
Campus Recruitment Information Sessions	The Company actively participates in campus recruitment information sessions. Through face-to-face engagement and information sharing, students gain a better understanding of the Company's corporate culture, career development opportunities, and job responsibilities. These initiatives enhance the effectiveness of talent matching while fostering transparent and equitable recruitment channels.	A total of 9 information sessions were held.



Hands-on Training for Interns



Midterm Review and Discussion Session



Program Achievement Presentation



MVP Award Ceremony

Youth Cultivation Achievements in 2025



Lee,
Chia-Che

Department of Refrigeration, Air-
Conditioning and Energy
Engineering, National Chin-Yi
University of Technology

“Engineering quality is not
about speed; it is about
ensuring that every step is
executed properly and
thoroughly.”

Looking back on my internship at Acter, the four-month experience was a journey filled with both challenges and valuable learning opportunities. I initially chose to join Acter after hearing senior students share their internship experiences and learning about the diversity of the Company’s engineering projects. Acter’s projects extend beyond conventional mechanical and electrical (M&E) engineering to include cleanroom engineering and equipment integration. What attracted me most was the mentorship system, under which each intern is assigned an experienced engineer who provides hands-on guidance throughout the internship. This structured approach helped me adapt more quickly to the jobsite environment while systematically developing practical engineering skills and gaining real-world experience.

During the first month of my internship, my primary focus was becoming familiar with the jobsite environment. Each day, I accompanied senior colleagues on site inspections to learn about the construction activities being carried out in different areas. The CUB Building involved rooftop water tanks, the main chilled-water system, and HVAC systems, while the P1 Building consisted primarily of warehouse and cleanroom facilities. By listening to senior engineers explain the equipment and documenting site conditions each day, I gradually became familiar with the workflow and was able to keep pace with the project team. This experience also changed my perception of construction sites. Rather than being disorganized environments, I learned that every team member has clearly defined duties and responsibilities.

In the second month, I began working inside the cleanroom, primarily assisting with the installation of chilled-water piping systems and ductwork. Although I had learned about these systems theoretically in the classroom, seeing the actual piping installation and equipment connections on site provided an entirely different learning experience. During this period, epoxy flooring work was scheduled, which required all waste and materials to be completely cleared from the work area. Although this may have appeared to be a straightforward material-handling task, it required close coordination among crane operations, forklifts, and onsite personnel. Through this experience, I came to understand the importance of effective onsite communication. Occupational safety, engineering execution, and materials management all require close coordination among different teams to ensure that work is completed safely and efficiently.

One of my most memorable experiences was the delivery and handling of raised-floor materials. Starting early in the morning, we continuously unloaded materials from six large shipping containers, lifted them to the second floor by crane, and then used two forklifts working in coordination to transport the materials into the cleanroom. Everyone worked throughout the entire day. Although the work was physically demanding, seeing the project gradually take shape gave me a tremendous sense of accomplishment. After the raised-floor installation was completed, we laid protective PVC sheeting and established shoe-cover control zones to ensure that personnel entering and leaving the area complied with cleanroom requirements. These details taught me that engineering quality is not achieved simply through speed; rather, it depends on ensuring that every procedure is properly and thoroughly executed.

As the cleanroom entered the cleaning and equipment installation stage, we were responsible for cleaning the ceiling, raised floor, and piping beneath the floor. During this stage, I learned an important principle: engineering is not simply about “completing” the work, but also about “maintaining” the completed environment and ensuring that it continues to meet the required standards. Monitoring equipment was also installed during this period, including temperature and humidity sensors, differential pressure gauges, particle counters, and an air shower at the cleanroom entrance. Watching the cleanroom gradually progress toward completion gave me a strong sense of fulfillment.

During the final stage of the internship, most of the cleanroom construction had been completed, and we carried out final detailed cleaning, testing, and verification. Testing items included air velocity, illumination levels, airborne particle concentrations, and floor surface resistance. Upon completion of these tests, the cleanroom was required to remain undisturbed for one week, with personnel access prohibited, before being handed over to the equipment vendors for secondary utility hook-up. This process gave me a deeper understanding of the rigor and pressure involved in project closeout, as even a minor issue could affect subsequent inspection and acceptance.

Throughout the internship, I also encountered many challenges. When I first arrived at the jobsite, I was unfamiliar with much of the professional terminology relating to piping systems, construction procedures, and materials. Fortunately, the experienced engineers and senior colleagues were always willing to provide guidance and gave me opportunities to learn through hands-on practice and observation. In addition to strengthening my practical engineering capabilities, the internship also significantly improved my interpersonal and communication skills. At first, I was hesitant to ask questions; over time, however, I became more confident in communicating proactively with onsite personnel and assisting with work coordination. These are valuable competencies that cannot be fully developed through classroom learning alone.

My internship at Acter taught me much more than professional engineering knowledge. It also strengthened my sense of responsibility, teamwork, and ability to respond to changing onsite conditions. Every task on a construction project is interconnected, and successful project execution depends on effective coordination and collaboration among all parties involved. I also gained a deeper understanding that an engineer’s role extends far beyond construction supervision. More importantly, engineers must be capable of planning, coordinating, anticipating potential issues, and ensuring both safety and quality throughout project execution.

This internship experience has reinforced my determination to pursue a career in engineering. Over these four months, I experienced significant personal and professional growth and developed greater confidence in my abilities. More than simply a learning experience, my internship at Acter marked an important starting point in my transition from academic learning to professional practice.



Lin You-Ren

Department of Refrigeration, Air-
Conditioning and Energy
Engineering, National Chin-Yi
University of Technology

“Through this internship, I
learned how to communicate
effectively, respond to
unexpected situations, and
remain calm under pressure.”

As my four years of university study draw to a close, questions about the future have begun to emerge. Standing at a turning point in my life, I could not help but feel anxious and wonder, “What do I really want to do?” and “What direction should I pursue in my future career?” Amid this uncertainty and confusion, the internship opportunity opened up an entirely new path for me. Growing up, I often heard my elders say, “You will only realize after entering the workforce that working is completely different from studying at school.” To gain an early understanding of the realities of the workplace and bridge the gap between academic learning and industry practice, I made the decision to embark on an internship journey.

I was fortunate to join Acter and was assigned to an integrated circuit packaging facility, where I served as an assistant site supervision engineer. This was an entirely unfamiliar field to me. At the beginning of my internship, my mentor guided me through the facility environment, explained key considerations for site supervision, and taught me how to communicate and coordinate effectively with contractors.

At first, I was filled with apprehension and uncertainty, constantly worrying that my work might not be good enough or that I might make mistakes. As the internship progressed, however, I gradually came to understand the true role and significance of site supervision. Our responsibility was not merely to observe construction activities or relay information; rather, we served as a critical communication bridge between on-site technicians and the client, facilitating coordination between both parties. When the client raised specific requirements, I had to understand them accurately and communicate them clearly to the on-site technicians to ensure that construction activities were carried out in accordance with the client’s expectations.

At the same time, I was also responsible for communicating to the client any practical constraints or recommendations identified by the technicians during on-site execution, enabling both parties to make more informed decisions and appropriate adjustments. This role not only strengthened my communication skills but also taught me the importance of seeing issues from different perspectives and demonstrating empathy. Only through mutual understanding could we build consensus and achieve mutually beneficial outcomes.

Looking back on the beginning of my internship, I had virtually no knowledge of engineering terminology and only a limited understanding of basic construction procedures. Over time, however, I began to observe and learn proactively, taking every opportunity to seek guidance from experienced technicians. Whenever I was willing to learn and ask questions, they were always generous in sharing their practical knowledge and experience. Through working alongside them, I learned how to anticipate potential challenges during construction and prepare the necessary resources or information in advance to facilitate smoother project execution. As I became better able to identify on-site needs accurately and proactively provide support, the technicians began to recognize my capabilities, while the client gradually placed greater trust in me. This allowed me to truly appreciate the value and responsibility of site supervision.

“Communication” is one of the most essential competencies in this role. Through my experience on engineering sites, I learned how to adapt my communication approach to different stakeholders. I also developed a better understanding of when to uphold established principles and when to respond flexibly according to actual site conditions.

Although this internship was filled with challenges and pressure, it also provided me with invaluable knowledge and practical experience that could not be acquired in the classroom. I learned how to communicate effectively with others, respond appropriately to unexpected situations, and remain calm under pressure. More importantly, the internship enabled me to establish a tangible connection with the professional workplace. Although I may still be uncertain about my future career direction, this internship experience has shown me that I have already taken a significant step forward. Regardless of where my career path may lead, this internship will remain an invaluable and highly meaningful experience in my personal and professional development.



5.1.2.4 Performance System

Acter has established a comprehensive performance management and development system centered on talent development and compensation design. Through regular performance appraisal mechanisms, the Company strengthens the alignment of individual, departmental, and organizational performance, enabling employees to gain a clear understanding of their performance and progress toward established goals while ensuring alignment between the Company's overall strategic direction and individual key performance indicators (KPIs).

The performance appraisal process incorporates both employee self-assessments and managerial reviews. At the beginning of each year, managers and employees jointly establish annual performance objectives. Mid-year performance discussions and feedback sessions are conducted to review progress, while year-end evaluations comprehensively assess annual performance outcomes and identify areas for further development and improvement. In addition, Acter links performance outcomes to salary adjustments and incentive bonus programs, encouraging employees to continuously enhance their capabilities and performance while contributing to the Company's sustainable growth and long-term competitiveness.

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.

5.1.2.5 Employees' Commitment

Acter conducts an annual employee commitment survey covering a broad range of topics, including organizational commitment, leadership effectiveness, management systems, job satisfaction, and learning and development. The survey uses a five-point Likert scale and open-ended questions to assess employee engagement and perceptions, enabling the Company to analyze employee feedback accurately and implement targeted improvement initiatives.

The 2025 survey results showed that Organizational Commitment received the highest score, representing a 1.62% increase year on year. Management Systems recorded the greatest improvement in satisfaction, increasing by 2.8% compared with the previous year, while satisfaction across all other dimensions also showed an upward trend. These results demonstrate employees' strong sense of identification with the Company and their

willingness to contribute to its continued growth and development. In response to employee feedback and suggestions, Acter has developed improvement action plans and established regular follow-up and review mechanisms. Key areas of improvement include human resources management, compensation and benefits, organizational culture, and operational processes. The General Administration Division continues to enhance management practices and workplace initiatives with the aim of fostering an engaging, rewarding, and fulfilling work environment.

Employee Commitment Survey Results and Targets

Year/Targets and Performance	Questionnaire Coverage Rate		Professional Commitment Index	
	Target	Performance	Target	Performance
2022	60%	68.12%	80 points or above	86.56
2023	60%	69.97%	80 points or above	88.18
2024	60%	68.24%	80 points or above	87.88
2025	60%	78.87%	80 points or above	89.76

Comparison of Employee Engagement Dimensions Over the Past Two Years

Dimension	2024	2025	Percentage Increase
Organizational Commitment	4.56	4.63	+1.62%
Leadership	4.32	4.41	+2.13%
Management Systems	4.36	4.48	+2.80%
Job Satisfaction	4.36	4.44	+2.04%
Education and Training	4.39	4.48	+2.12%

5.1.2.6 Employee Care and Welfare System

To provide comprehensive support for employees' well-being and learning and development needs, Acter offers a wide range of employee benefits and reward programs that exceed statutory requirements, with the aim of enhancing overall employee engagement and organizational commitment. The Company regularly reviews the appropriateness and effectiveness of its benefit programs and makes adjustments based on employee feedback and evolving needs. Through these efforts, Acter strives to ensure that all employees receive appropriate support and to foster a stable, supportive, and attractive workplace.

Acter's Employee Welfare System

Employee Benefits	Description		
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 - Mentorship Program Incentive 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 - Stress and Time Management Training
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 psychological counseling channels - Integrate external resources	- Regularly provide employees with physical and mental health information - Provide guidance materials for specific themes (corporate platform)
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	- To share the Company's long-term business achievements with employees, Acter officially launched its Employee Stock Ownership Subsidy Program in June 2024. Employees may voluntarily contribute a designated amount from their monthly salaries, supplemented by Company-provided subsidies, toward the purchase of Company shares. The program encourages employees to participate in the Company's growth while strengthening their sense of belonging and identification with the organization. Since its launch, more than 50% of eligible employees have participated, demonstrating a mutually beneficial partnership built on trust, shared success, and growth between the Company and its employees. - As of December 31, 2025, the Company had cumulatively contributed approximately NTD21 million to the program, with a participation rate of 52.96% (188 participants out of 355 eligible employees). In addition to enhancing employee benefits and the Company's long-term incentive framework, the program has effectively strengthened talent attraction and retention, contributing to a stable, engaged, and cohesive workplace.		

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.

Benefit Plan	- The Taiwan headquarters contributes 2% of employees' monthly salary to the Labor Retirement Reserve Fund. - As of the end of 2025, the balance of the old labor pension reserve account amounted to NTD 20,656,751.
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 2025, the total contribution amounted to NTD 15,917,640.

5.1.2.7 Employee Welfare Committee and Employee Clubs

Acter has established a comprehensive and diverse employee welfare program, with the Employee Welfare Committee responsible for planning and coordinating a wide range of employee benefits and activities, including domestic and overseas travel, Family Day events, employee club activities, and holiday gift voucher subsidies. These initiatives are designed to help employees achieve a healthy balance between work and family life. To ensure that welfare programs are closely aligned with employees' needs, the Employee Welfare Committee regularly solicits employee feedback and convenes meetings, using the input received as an important basis for the planning and ongoing enhancement of employee welfare initiatives. In 2025, the Committee held four meetings and organized more than 65 domestic and overseas employee welfare activities throughout the year. Through these initiatives, Acter continues to foster a healthy and vibrant workplace while enhancing employee well-being and engagement.

Employee Welfare Expenditures

Employee Welfare Expenditures (NTD)	2022	2023	2024	2025
	9,061,939	15,622,441	9,286,006	8,047,544



5.1.2.8 Family-Friendly Workplace

Acter supports employees throughout different stages of life by providing a range of benefits that exceed statutory requirements. The Company is committed to enhancing employees' physical and mental well-being and fostering a family-friendly workplace. Employees may apply for parental leave without pay and return to their positions upon completion of the leave period, enabling them to balance career development with family caregiving responsibilities. In addition, the Occupational Safety and Health Department maintains a list of employees requiring maternal health protection. Physicians conduct individual hazard assessments, risk-based management, and provide health protection recommendations to ensure that pregnant employees are provided with a safe, supportive, and accessible working environment throughout their pregnancy.

Statistics on Employee Welfare Expenditures

Description	2022		2023		2024		2025	
	Number of Beneficiaries	Benefits Paid	Number of Beneficiaries	Benefits Paid	Number of Beneficiaries	Benefits Paid	Number of Beneficiaries	Benefits Paid
Childbirth cash gift	9	42,000	17	82,000	8	40,000	9	45,000
Wedding cash gift	9	182,900	15	325,300	8	163,100	8	148,600
Scholarship for employees' children with excellent performance	6	25,000	6	27,000	19	69,000	21	79,000

Statistics on Parental Leave/Employee Reinstatement

Acter Parental Leave/ Return-to-Work Statistics	2022		2023		2024		2025	
	Male	Female	Male	Female	Male	Female	Male	Female
Number of people who are qualified to apply for parental leave.	36	9	37	13	33	10	31	12
Number of people who have applied for parental leave in the year.	1	2	0	2	1	0	0	1
Number of people who are expected to apply for reinstatement in the year	1	2	0	2	1	0	0	0
Number of people who are reinstated after the parental leave	1	2	0	2	1	0	0	0
Number of people who were reinstated in the previous year and continued to work for more than one year.	0	0	0	0	0	0	0	0
Application rate of parental leave (%)	2.78	22.22	0.00	15.38	3.03	0.00	0.00	0.00
Application rate of reinstatement (%)	100.00	100.00	0.00	100.00	100.00	0.00	0.00	0.00
Retention rate after parental leave (%)	-	-	-	-	-	-	-	-

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 2025, a total of 3 employees received maternal health protection, with 3 physician consultations conducted.

Number of Employee Newborns

Number of Employee Newborns	2022	2023	2024	2025
	9	17	8	9

5.2 Talent Development GRI : 2-24 、 404-1

In response to a rapidly evolving market environment and industry landscape, Acter has established diversified talent development programs tailored to employees' career development needs at different stages. These programs encompass new employee onboarding, professional skills training, sustainability-related professional training, and management and leadership development, thereby strengthening employees' competencies and ensuring the organization's long-term competitiveness.

5.2.1 Acter A+ Academy

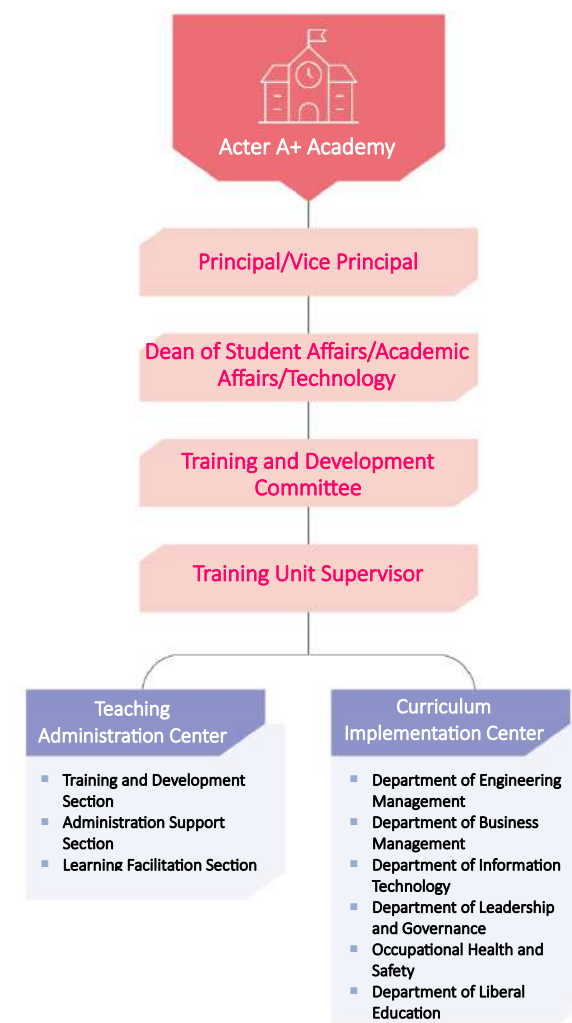
Acter provides employees with diverse and accessible learning opportunities. By integrating internal and external learning resources, we have established the digital learning and development platform, "A+ Academy." The Academy offers courses across six key areas: engineering management, business management, technology and technical expertise, leadership and management, occupational safety, and general education. Tailored learning frameworks are designed according to employees' professional fields and job levels, enabling them to continuously enhance their professional competencies and support their career development.

To ensure the quality and effectiveness of employee learning, course design incorporates assessment and feedback mechanisms. The Human Resources Department also conducts regular training satisfaction surveys to evaluate learning outcomes and gather employee feedback and recommendations. These initiatives further strengthen employees' professional capabilities and enhance organizational resilience. In 2025, the overall training satisfaction score reached 89.64 points.

Four Strategic Development Pillars of Acter A+ Academy



Acter A+ Academy Framework





Statistics on the Total of Education and Training Budget

Unit: NTD

Indicators	Item/Year	2022	2023	2024	2025
Cost indicators	Total education and training expenditure	10,099,378	15,196,208	10,946,522	11,700,431
	Average training cost per employee	26,029	39,573	26,441	24,581
	Average cost per male employee	24,905	43,883	26,571	26,268
	Average cost per female employee	28,313	30,538	26,169	20,984
Goal-oriented indicators	Achievement rate of individual plan (%)	86.00	86.00	87.01	86.01
	Achievement rate of professional skills (%)	80.39	75.88	84.05	80.00
	Achievement rate of education and training (%)	100.00	100.00	100.00	100.00
	Education and training satisfaction level	86.2	88.04	87.78	89.64
Career development indicators	Proportion of key positions personnel (%)	100.00	100.00	100.00	100.00
	Proportion of personnel participated in performance assessment (%)	94.58	96.88	91.22	94.75

Note 1:The target was not achieved in 2025 due to the recruitment of a large number of recent graduates who had not yet attained the required level of professional and technical proficiency. Relevant training programs have been arranged to strengthen their professional competencies and technical skills.

Note2: 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, 2025.

Statistics on the Number of Education and Training Sessions

Internal and External Training / Year	2022	2023	2024	2025
No. of internal training programs	380	467	467	535
No. of external training programs	344	427	407	433
Total number of training programs	724	894	874	968

Statistics on the Total of Education and Training Budget

Unit: NTD

Internal and External Training / Employee Gender / Year		2022	2023	2024	2025
Internal Trainings	Male	3,108,734	5,915,267	3,158,370	4,485,515
	Female	1,727,404	2,535,021	1,944,612	2,049,825
External Trainings	Male	3,366,570	5,494,200	4,281,535	4,025,350
	Female	1,896,670	1,251,720	1,562,005	1,139,740
Total Amount		7,125,895	10,099,378	10,946,522	11,700,431



Statistics on Employees' Average Training Hours

Unit: Hour

Job Category	2022				2023				2024				2025			
	Total Training Hours		Average Training Hours		Total Training Hours		Average Training Hours		Total Training Hours		Average Training Hours		Total Training Hours		Average Training Hours	
Hours																
Gender	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Senior managers (above the deputy general manager level)	43	-	7	-	62.6	-	15.7	-	24	-	4.8	-	27	-	5.4	-
Middle-level managers (above the manager level)	426.5	512.6	15.2	46.6	1,136.8	209.3	37.9	20.9	681.3	216.2	22.7	21.6	662.3	140.5	17.4	12.8
Junior managers (above the section chief level)	520	179.5	21.7	25.6	1,579.3	452.3	56.4	45.2	625.3	381.1	20.8	27.2	644.7	282.8	19.5	20.2
General employees	4,721.1	2,186.7	23.5	19.9	8,692.2	3,005.4	44.4	28.9	5,548.3	2,799	25.9	25.5	6,912.8	2,740.1	27.9	21.6
Total	5,710.5	2,878.9	67.6	92.1	11,470.9	3,667	154.3	95.1	6,878.9	3,396.2	74.3	74.3	8,246.7	3,163.4	70.4	54.6

Featured Training Programs

Occupational Safety and Health Skills Certification Training

- Professional instructors were engaged to provide targeted guidance for employees preparing for professional certification examinations, helping them master key examination topics and improve certification pass rates.
- 16 participants



Quality Management Training

- Quality management training was provided for newly hired engineers, covering fundamental quality management principles and practical on-site implementation techniques to enhance project quality and ensure the completeness, proper retention, and traceability of quality records.
- 50 participants



Fast-Track Guide to the Industry – Practical Engineering Management

- Designed to help newly hired engineers understand their job responsibilities and accelerate their adaptation to their roles and the workplace environment.
- 46 participants



New Employee Orientation and Training

Job Category	2025	
Hours	Average Training Hours	
Gender	Male	Female
Senior managers (above the deputy general manager level)	-	-
Middle-level managers (above the manager level)	3.9	-
Junior managers (above the section chief level)	2.8	0.5
General employees	7.7	5
Total	14.4	5.5

Item	Implementation Approach
New Employee Orientation Program	New employees receive orientation training upon joining the Company. The program covers the Company's corporate profile, management systems, core values, and other essential topics. Personal data protection training is also provided to help new employees quickly familiarize themselves with the corporate culture and their job responsibilities. In 2025, personal data protection training recorded a total of 108 attendances.
ESG and Sustainability Training	All new employees are required to complete ESG (Environmental, Social and Governance) training as part of the onboarding process. The training covers key topics including ethical business practices, the Employee Code of Conduct, labor and human rights, information security, and anti-corruption. The program is designed to strengthen employees' fundamental risk awareness and enable them to integrate the Company's sustainability principles into their day-to-day work.
Departmental Professional Training and Mentorship Program	Department heads assign experienced employees to serve as mentors, providing new employees with job-specific guidance and onboarding support. The program helps new employees become familiar with departmental responsibilities, work processes, and cross-functional collaboration more efficiently.
Project Occupational Safety and Health Management Training	The Occupational Safety and Health Department plans and implements safety and health training that combines fundamental concepts with practical skills. The training is designed to strengthen employees' hazard identification and safe work practices, supporting the Company's goal of "Zero Accidents and Zero Occupational Safety Losses."

5.3 Diversity, Equity and Inclusion in the Workplace

Acter is committed to fostering a diverse, inclusive, and equitable workplace, ensuring equal opportunities in recruitment, compensation, performance evaluation, and promotion regardless of gender, race, religion, political affiliation, marital status, or other personal characteristics. Through well-defined recruitment practices, diverse internal training programs, and comprehensive talent development pathways, we continuously strengthen managers' and employees' understanding and practice of diversity, equity, and inclusion (DEI). These efforts support the creation of a positive and inclusive workplace while advancing our corporate sustainability goals.

Diverse Employment

	2022	2023	2024	2025
Proportion of Female Employees (%)	32.99	32.29	32.68	31.93
Proportion of Female Managers (%)	23.00	23.00	23.00	20.00
Proportion of Women in Senior Management (%)	-	-	-	-
Proportion of Women in Middle Management (%)	2.84	2.60	2.44	2.31
Proportion of Women in First-line Management (%)	1.80	2.60	3.41	2.94
Proportion of Women in STEM Positions (%)	29.25	28.61	29.37	28.80

Note: The proportion of women in management is calculated as the number of female middle managers divided by the total number of middle managers. STEM positions include employees in the Engineering Department, Technical Division, and logistics support functions.

Empowering Women

Acter embraces diverse perspectives and is committed to actively recruiting, developing, and empowering outstanding female talent. We provide employees with equal access to training and development opportunities and employee benefits, while establishing clear performance objectives to encourage employees to continuously leverage their professional expertise and realize their full potential. Through these efforts, Acter seeks to bring greater diversity and vitality to the industry while advancing toward a more equitable and inclusive workplace.

Diverse Employment

	2022	2023	2024	2025
Indigenous Peoples	4	3	3	3
Persons with Disabilities	3	3	6	3

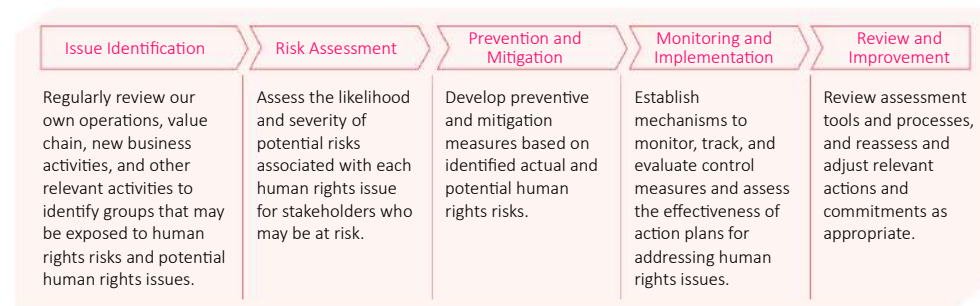
5.4 Human Rights Management

GRI : 2-23-26、2-27、402-1、406-1、408-1、414-2

Acter is committed to fostering a safe, supportive, diverse, and inclusive workplace grounded in the principles of fairness, respect, and inclusion. All employees are entitled to a workplace free from discrimination, harassment, or inappropriate treatment on the basis of gender, race, religion, sexual orientation, age, nationality, job level, or any other status. Acter strictly prohibits all forms of forced labor and child labor. In alignment with the frameworks and principles of international human rights conventions, Acter has established the Acter Human Rights Policy as a core guideline for its operations and management. The Policy applies to the Company's headquarters, subsidiaries, suppliers, and all business partners, ensuring that business activities comply with applicable local laws and regulations while upholding internationally recognized human rights standards.

To strengthen the implementation of the Policy, Acter continues to provide human rights education and awareness programs for employees. The Company has also established anonymous grievance and whistleblowing channels (acter885@acter.com.tw), with designated responsible units handling and responding to reported concerns. Through transparent and impartial procedures, Acter is committed to safeguarding the fundamental rights and interests of its employees and stakeholders.

Human Rights Due Diligence



5.4.1 Human Rights Risk Assessment

Acter has integrated human rights risk assessment into its overall risk management framework. Human rights risks are identified, assessed, and reviewed on an annual basis, with the responsible functions developing appropriate mitigation measures based on the assessment results.

For suppliers and business partners, Acter assesses their compliance with human rights policies and standards through publicly available information, due diligence reviews, and self-assessments. We seek to avoid establishing business relationships with high-risk counterparties in order to mitigate potential human rights risks and strengthen human rights management across the supply chain.

Response Strategy for Human Rights Risk Issues

Issues	Affected Stakeholders	Mitigation Measures	Remedial Measures
Discrimination	Employees	- Explicitly prohibit discrimination through the Human Rights Policy, Code of Conduct, and Recruitment and Employment Management Guidelines. - Promote diversity and inclusive hiring practices across all business units.	- Increase employment opportunities for Indigenous peoples and persons with disabilities. - Ensure that recruitment and hiring processes do not involve inquiries into information unrelated to job requirements or any discriminatory considerations.
Child Labor	Supplier Employees	- Require suppliers to comply with applicable labor laws and the Supplier Code of Conduct, which explicitly prohibits the employment of child labor. - Conduct regular supplier audits to ensure compliance with applicable laws and regulations.	- Upon identifying any instance of child labor, require the supplier to take immediate remedial action and submit a corrective action plan. - Monitor the effectiveness of corrective actions; suppliers that fail to make adequate improvements will be classified as high-risk suppliers or subject to termination of the business relationship.
Forced Labor	Employees	- Explicitly prohibit all forms of forced labor through the Human Rights Policy and Code of Conduct. - Establish requirements governing recruitment practices and working hours, and prohibit forced or compulsory overtime.	- Establish grievance and reporting channels to ensure the timely handling of suspected cases of forced labor. - Where a violation is substantiated, take immediate corrective action and implement appropriate disciplinary and remedial measures in accordance with applicable requirements.
	Supplier Employees	- Require suppliers to comply with the Supplier Code of Conduct, which prohibits all forms of forced labor. - Conduct regular supplier audits to ensure compliance with applicable laws and regulations.	- Upon identifying non-compliance, require the supplier to promptly submit a corrective action plan. - Conduct follow-up audits or provide guidance where necessary; business relationships may be terminated in cases of material or serious violations.
Working Hours and Equal Pay for Equal Work	Employees	- Comply with applicable labor laws and regulations and establish fair remuneration practices and working-hour management mechanisms, ensuring accurate attendance and overtime records as well as transparency in remuneration. - Regularly review working hours and remuneration structures to prevent excessive overtime and unjustified pay disparities.	- Upon identifying abnormal working hours or unjustified pay disparities, promptly adjust work arrangements and remuneration as appropriate. - Ensure equal opportunities for promotion without discrimination based on gender, race, or other protected characteristics.
Freedom of Association		Safeguard employees' statutory rights to form, join, or refrain from joining associations and to engage in collective bargaining.	Employee representatives on labor-management committees are elected by all employees to strengthen the collective bargaining mechanism.
Occupational Health and Safety		- Implement preventive measures and monitoring mechanisms to address unlawful workplace misconduct and violence. - Conduct workplace risk assessments, develop protective measures, and provide relevant education and training.	- Provide employees with physical and mental health counseling and support services. - Maintain accessible grievance channels and establish and communicate grievance procedures. Upon formal acceptance of a complaint, an appropriate investigation will be initiated.
Prevention of Sexual Harassment		Establish the "Sexual Harassment Prevention Guidelines" and provide a dedicated hotline for filing complaints, which may be submitted either in writing or verbally.	The Sexual Harassment Complaint Handling Committee initiates investigations on a confidential and non-public basis, with equal gender representation of 50% each. Investigation findings are issued within two months. Where a complaint is substantiated, disciplinary action will be submitted to the Chairman for approval.



5.4.2 Prevention Policy

To ensure that all employees understand and comply with relevant policies and requirements, we strengthen human rights education and training through our internal E-Learning platform. In 2025, a total of 236 training hours were dedicated to human rights-related topics, with 85% of employees participating in the training.

In addition, to safeguard employees' labor rights and interests, Acter strictly adheres to the "Five Principles for Employee Transfers," the Labor Standards Act, and the Act for Worker Protection of Mass Redundancy when implementing significant organizational changes arising from operational adjustments, business developments (such as the commencement or termination of projects), personnel transfers, or career development arrangements. The Company also provides sufficient time for work handovers and adaptation to ensure that employees receive the necessary support throughout the transition process and can smoothly transition into new roles or working environments.

Note 1: In the event that significant operational changes result in mass redundancies, the Company shall comply with the requirements of the Act for Worker Protection of Mass Redundancy. In general, a mass redundancy plan must be submitted to the competent authority and relevant entities or personnel at least 60 days prior to the proposed termination date and be publicly disclosed in accordance with applicable regulations.

Note 2: For employees whose employment is terminated due to dismissal, the Company will provide the necessary documentation and assist affected employees in applying for relevant allowances and subsidies from the competent authorities, as well as accessing employment assistance and vocational training services.

5.4.3 Complaint Mechanism and Reporting Channels

Acter has established clearly defined reporting and grievance mechanisms. In the event of any suspected human rights violation, employees may submit their concerns or complaints via email to the designated grievance handling unit at acter885@acter.com.tw. Upon receipt of a report or complaint, an investigation team will promptly initiate an investigation. Where a reported violation is substantiated, appropriate internal disciplinary action will be taken. Throughout the process, Acter is committed to protecting the rights and interests of whistleblowers and all relevant parties involved.

Complaint/Reporting procedures



The Implementation Status of Employee Complaint Channels

Communication Channels	Frequency	Conducts	Implementation status of 2025
E-mail notifications	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	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	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' seminars	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	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 89.76.
Labor-management meeting	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’s environmental, health, and safety (EHS) policy places “Safety First” as its highest priority. Guided by the principles of “Zero Workplace Safety Incidents, Zero Disasters, and Zero Environmental Hazards,” Acter is committed to providing employees and contractors with a safe and secure working environment. To effectively manage EHS risks, all of our operational sites have adopted the ISO 45001 Occupational Health and Safety Management System. We have also established Occupational Safety and Health Committees, which convene meetings in accordance with applicable regulations to discuss and review occupational safety and health matters. In addition, relevant management procedures have been established to prevent occupational accidents and safeguard the safety and well-being of all personnel.

Acter ESH Policy



5.5.2 The ESH Culture for All

Acter regards safety as a top operational priority and actively promotes organization-wide participation and rigorous risk management to foster a zero-incident workplace. We regularly conduct environmental, safety, and health (ESH) training programs to embed the principle of “Safety First” into daily operations. These programs cover high-risk work inspections, maintenance of equipment and protective measures, process optimization, and operational improvements, with the aim of continuously reducing occupational safety and health risks.

To strengthen ESH governance and drive continuous improvement, Acter has established an Environmental, Safety, and Health (ESH) Working Group, as well as an Occupational Safety and Health Committee comprising representatives from both management and employees. Regular meetings are held to gather employee feedback and ensure that safety management measures effectively address on-site operational needs, thereby enhancing overall occupational safety and health performance.

Occupational Safety Committee

Occupational Safety Committee	2022	2023	2024	2025
No. of held meetings	4	4	4	4
No. of employer representatives	4	4	4	4
No. of labor representatives	3	3	3	3
No. of female representatives	3	5	6	6
The percentage of labor representatives in the total number of employees (%)	43.00	38.00	33.00	33.00

5.5.3 Occupational Safety Management Effectiveness

Safety and Health Organization Meeting	The Occupational Safety and Health Committee convenes quarterly meetings to review and monitor EHS policies and related proposals. Key agenda items include training and management measures for high-risk operations, environmental monitoring results, self-inspections and audits, health management, and occupational disease prevention.
Safety and Health Training and Drill	- Internal Training: A total of 30 occupational safety and health training sessions were conducted, representing 2,376 training hours. The training covered high-risk operations and hazards, including work at height, hot work, lifting operations, electrical hazards, heat stress, and cold stress. - A total of 12 emergency response drills were conducted, covering scenarios such as fires at construction sites, heat stress/heat syncope among construction personnel, rescue operations involving collapsed stepladders/aerial work platforms, and emergency evacuation in the event of an earthquake. - A total of six Safety and Health Awareness Month campaigns were conducted, focusing on the proper use and inspection of fall protection equipment, prevention of musculoskeletal hazards, and prevention of fire and explosion hazards.
Risk Assessment and Safety Audits	- Acter has established comprehensive EHS management procedures and safe work standards and regularly conducts regulatory compliance reviews. In 2025, a total of 178 applicable regulatory requirements were identified and reviewed, and 83 internal safety audits were conducted. - Audit schedules were developed based on risk levels, and a total of 20 safety guidance and audit activities were conducted for new construction and expansion projects.
Improvement Action Plans	Acter continues to strengthen safety guidance for high-risk operations and new construction and expansion projects, while enhancing contractor management and audit effectiveness. EHS procedures and safe work standards are regularly reviewed and optimized to ensure regulatory compliance and continuously improve occupational safety and health performance.
Work Environment Inspections	- Office CO₂ Concentration Testing: 100% compliance rate. - Drinking water quality is tested quarterly, with a 100% compliance rate, and drinking water facilities are disinfected regularly.
Safety Operating Procedures	Successfully obtained third-party certification for the Taiwan Occupational Safety and Health Management System (TOSHMS), ISO 14001:2015 Environmental Management System, and ISO 50001:2018 Energy Management System.
Emergency Response	All Acter projects have established comprehensive emergency response plans and dedicated emergency response teams. Regular training and drills are conducted for common types of disasters and accidents, with post-drill reviews performed to identify opportunities for continuous improvement. In 2025, a total of 16 emergency response drills were conducted, with scenarios tailored to site-specific conditions and high-risk situations to ensure that personnel can respond correctly and promptly and take appropriate actions in the event of an emergency.



Fire and Explosion Hazard Prevention



Emergency Evacuation Drill Program



Emergency Response Team Personnel Training



Occupational Safety and Health Audits and Guidance



Toolbox meeting



Emergency Response Drills



Practical Training on the Use and Inspection of Fall Protection Equipment



Contractor Responsibilities and Occupational Accident Response Practices

Implementation Status of Acter's Four Major ESH Protection Plans

Prevention plan for human-induced hazards

- 447 people completed the survey.
- 5 people completed healthcare assessment and interview.

Prevention Program for Unlawful Physical and Mental Infringement

- Workplace violence prevention training was conducted, with participation from 70 supervisory personnel.
- Zero incidents of workplace violence were reported.

Work Overload Prevention Program

- Health education was provided to 94 individuals.
- Medical personnel conducted interviews with all 34 individuals.

Job Accommodation Program for Middle-aged and Senior Employees

- Preventive healthcare education was provided to 107 individuals.
- Medical personnel conducted interviews with all 10 individuals.



5.5.4 Occupational Injury Statistics Analysis

Acter places the utmost importance on the safety and health of all employees. In accordance with the ISO 45001 Occupational Health and Safety Management System, we systematically implement occupational health and safety management practices. Through regular worksite inspections, we monitor on-site construction conditions, strengthen safety awareness and risk management, and continuously strive toward our goal of “Zero Accidents.”

Statistical indicators	Calculation Method	2022		2023		2024		2025	
		Acter	Contractor	Acter	Contractor	Acter	Contractor	Acter	Contractor
Total of non-employee workers		-	223,185	-	104,608	-	164,208	-	343,300
Absence rate (male)	(number of days absent per year / total number of attendance days) X100%	0.45%	-	0.64%	-	0.34%	-	0.44%	-
Absence rate (female)		0.95%	-	1.12%	-	0.95%	-	1.08%	-
Total working hours	Total working hours	736,568	1,785,480	772,248	836,864	787,192	1,313,664	915,176	2,746,400
No. of recordable occupational injuries		0	0	0	0	0	1	0	0
Rate of recordable occupational injuries	Number of Recordable Work-Related Injuries / Total Work Hours × 200,000	0	0	0	0	0	0.15	0	0
No. of significant occupational injuries	No. of disabling cases excluding fatalities	0	0	0	0	0	0	0	0
No. of death		0	2	0	0	0	0	0	0
Rate of death	Number of Fatalities / Total Work Hours × 200,000	0	0.22	0	0	0	0	0	0
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	1,344.18	0	0	0	3.65	0	0



Acter's Accident Handling and Prevention Procedures



5.5.5 Occupational Hazard Identification and Risk Assessment

Acter's Occupational Safety and Health Department oversees hazard identification and risk assessment activities. Guided by the principles of comprehensive process coverage, comprehensive risk management, and participation of all personnel, Acter has established a proactive and consistent hazard identification and risk assessment framework to ensure that risks are effectively identified and controlled prior to the commencement of work.

Comprehensive assessments are conducted during the planning stages of all projects and operations. The assessments cover work organization and arrangements; organizational and social factors; legal and regulatory compliance requirements; leadership and safety culture; routine and non-routine activities; working environments; the characteristics of equipment and materials; and internal and external events. Human factors and psychosocial factors associated with all relevant personnel, including employees, contractors, and visitors, are also incorporated into the assessment process to comprehensively identify potential risks and opportunities that may affect occupational safety.

To strengthen risk control, Acter continuously optimizes operating procedures and safe work practices to enhance the preventive effectiveness of its risk management. Corresponding control measures and improvement objectives are established for identified potential risks and incorporated into the Occupational Health and Safety Management System for ongoing monitoring and review, thereby ensuring an effective closed-loop risk management mechanism. Where an imminent danger is identified during operations, employees may exercise their right to withdraw from dangerous work pursuant to Article 18 of the Occupational Safety and Health Act by stopping work and moving to a safe location, while promptly notifying their supervisors for appropriate action. Acter has also established provisions safeguarding employees' right to withdraw, ensuring that no employee is subject to any adverse treatment for exercising this right and reinforcing a people-centered safety culture that prioritizes prevention.

5.5.6 Health Promotion

Acter places a high priority on employees' physical and mental well-being and is committed to fostering a positive, safe, and healthy workplace. The Company provides health examinations that exceed statutory requirements and continuously enhances examination programs based on employees' health risks and needs. These examinations include screening for chronic

disease risk factors, such as hypertension, hyperglycemia, hyperlipidemia, and obesity. Through a systematic health management mechanism, Acter arranges consultations and follow-up services with qualified physicians. Employees identified as being at higher health risk or requiring additional support are provided with health education and guidance on self-health management. Through these initiatives, Acter continues to strengthen its employee health promotion measures and foster a supportive, healthy, and sustainable working environment.

Occupational Health Services and Facilitation Activities

Item	No. of sessions	No. of participants
Medication Safety Awareness	1	16
Interpersonal Relationships and Communication	1	41
Cancer Screening and Prevention	1	17
Musculoskeletal Injury and Tobacco Harm Prevention	1	29
Smile Slow Jogging (Slow Jogging Competition)	1	40
Physical Therapy and Health Promotion Activities	2	18
Oral Cancer Screening and Betel Nut Prevention	1	39
Physical Fitness Assessment	1	33
Heat Hazard Prevention Awareness Session	2	90
Cold Hazard Prevention Awareness Session	1	47
On-site Medical and Healthcare Services for Contractors	2	22



Highlight 1: Health-Related Physical Fitness Assessment

Acter conducts health-related physical fitness assessments for employees on an annual basis to help them better understand and evaluate their physical fitness levels. Through these assessments, we encourage employees to develop regular exercise habits, reduce the risk of chronic diseases, and help delay or prevent the onset of osteoporosis, hypertension, and hyperlipidemia.

Flexibility Test



Cardiorespiratory Fitness Assessment



Exercise Prescription Recommendations



Employee Health Check Statistics

Statistics on Acter Historical Employee Health Check				
Item	2022	2023	2024	2025
Number of employees who have completed the health check-up	144	242	178	219
Health check-up participation rate (%)	41.03	63.02	46.84	54.34
Amount of money invested in health check-ups	537,000	1,464,000	1,045,600	1,374,200

Highlight 2: Heat Stress Prevention and Awareness

With extreme weather events becoming increasingly frequent, Acter regularly conducts heat stress prevention and awareness sessions at construction sites. These sessions cover the risks associated with working in high-temperature environments, appropriate protective measures, and guidelines for hydration and rest breaks. Through these initiatives, we aim to strengthen employees' self-protection awareness and reduce the risk of heat-related illnesses.

Central Region Construction Sites



Southern Region Construction Sites



5.6 Social Engagement

GRI : 2-28、203-1

Building on its core competencies, Acter integrates sustainability principles into its business operations and organizational culture. In alignment with the United Nations Sustainable Development Goals (SDGs), Acter has established four key pillars for social engagement: Environmental Sustainability, Support for Disadvantaged Groups, Sustainable Cities and Communities, and Community Development. Through concrete actions, we seek to address pressing environmental and social issues. At the same time, we collaborate with external partners to amplify our collective impact, establishing partnerships with supply chain partners, academic institutions, and community organizations. Through the long-term and consistent commitment of resources, we advance social welfare initiatives and community support programs, foster positive engagement among the Company, industry, and local communities, and continue to expand our positive social impact.

Vision

- Common Good of the Society

Sustainable Goals



Key Focus Area

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

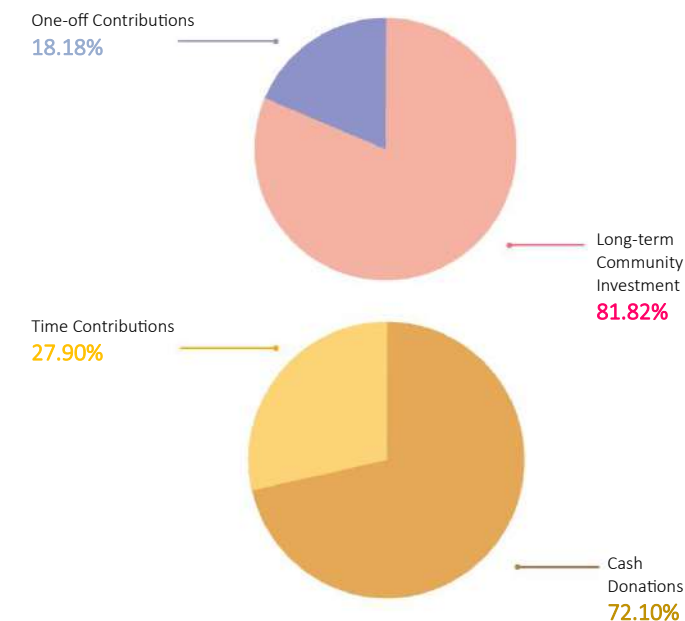


5.6.1 Social Engagement Impact Assessment

In 2025, Acter invested a total of NTD2,546,216 in social engagement initiatives, encompassing support for education in rural and underserved areas, disadvantaged groups, public infrastructure, and biodiversity conservation. To contribute to the development of Taiwan's arts and cultural sector, we also regularly allocate resources to support arts and cultural organizations and sporting events, foster outstanding talent, and enhance public appreciation of arts and culture. In terms of resource allocation, cash contributions and employee time contributions accounted for 72% and 28%, respectively. In terms of the types of social engagement initiatives undertaken, long-term community investment represented the largest share, accounting for 82% of the total.

2025 Performance Assessment

Total Contribution Value NTD2,546,216





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 9 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 NTD375,000 - The cumulative number of people received warmth was 305 - Volunteer hours totaled 855 hours	 
	Taiwan Hope Volunteer Group The "Brick by Brick, Let Love Fly" activity	For 9 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 448 hours - A total of 9 houses has been constructed for underprivileged - Donated NTD200,000	  
	Holy Word Foundation – "2026 Dream-Building Diary Calendar"	Supported the production of the charitable calendar Dream-Building Diary, encouraging children's artistic creativity through tangible action while fostering their self-confidence and positive development.	Donated NTD100,000	 
Preserve biodiversity, reduce greenhouse gas emissions, and promote sustainable agricultural development	International Nature Restoration Action Association – "Good Air for Taiwan, Fertile Fields for the Future" Project	Supported farmers in adopting rice straw-decomposing microbial agents as an environmentally friendly alternative to open-field burning, while facilitating field demonstrations and community outreach activities to promote sustainable agricultural practices.	- Donated NTD100,000 - Annual GHG Emissions Reduction: 360 metric tons CO₂e	 
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 NTD800,000 - Reached about 1,500 people	
	Taiwan Reading Culture Foundation – "Library of Love"	Acter sponsored 10–15 boxes of reading materials each to Zhongzheng Elementary School (Yunlin County), Tianzhong Elementary School, Shenren Elementary School, and Chaoxing Elementary School (Changhua County), ensuring that children in remote areas have access to a wide range of quality reading resources.	- Cumulative donation of NTD4,170,000 - A cumulative total of 168,360 teachers and students have benefited.	
	Taiwan High-Tech Facility Association	Sponsored the International Forum on High-Tech Facility Engineering to foster industry development and facilitate the exchange of professional knowledge and expertise.	Donated NTD55,000	
	Taiwan Society of Heating, Refrigerating and Air-Conditioning Engineering	Sponsored an advertisement in the Annual General Meeting Handbook.	Donated NTD100,000	
	Taiwan Institute of Directors	Sponsored the research reports and results presentation event for the 2025 Board of Directors White Paper and the Key Report on Chinese Family Businesses.	Donated NTD250,000	 
Foster local revitalization and arts and cultural development while advancing sustainable community development	Taiwan Reading Culture Foundation – "Library of Love" Charity Concert	Supported the promotion of arts and cultural activities in Taiwan, leveraging music as a platform for social good to extend care to the community and contribute to the development of the arts and cultural sector.	Donated NTD100,000	
	National Yang Ming Chiao Tung University – "Sports Development Fund"	Supported student athletics and the development of sports facilities, helping students enhance their athletic capabilities and fostering a vibrant sports culture on campus.	Donated NTD100,000	

5.6.2 Project Highlights

Focus 1: Sustainable cities and communities

Enhancing Reading Accessibility to Transform Literacy Education in Taiwan- Establishment of "Library of Love" in Rural Areas

Cooperating unit: Taiwan Reading Culture Foundation

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.

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 2025, Acter donated a total of 45 boxes of books to Zhongzheng Elementary School in Yunlin County, as well as Tianzhong Elementary School, Shenren Elementary School, and Chaoxing Elementary School in Changhua County. The total value of donated materials amounted to NTD450,000.

★ Total Number of Book Boxes Donated to Date: 315 Boxes

★ Total Teachers and Students Benefited to Date: 168,360



Focus 2: Caring for the Underprivileged

Bringing Professional Expertise to Rural Communities, Building Bridges of Love and Hope-Brick by Brick, Let Love Fly

Cooperating unit: Taiwan Hope Volunteer Group

The Actions We Took

- Participate in charitable repair and renovation initiatives annually
- Strategic collaborations with non-profit organizations (NPOs) and community groups are continuously strengthened.
- Advance community care and engagement

Problems We Want to Solve

Disadvantaged families in Taiwan often face unequal access to resources, limiting their ability to obtain adequate support and assistance.

Our Role

Leveraging its corporate influence, Acter continues to collaborate with charitable and nonprofit organizations and provide resources and support, helping ensure that more people in need have access to adequate assistance and essential resources.

Acter remains committed to addressing housing conditions for disadvantaged groups. Through employee volunteer initiatives, we actively participate in home repair and improvement projects, leveraging task-based assignments and professional expertise to enhance residential safety and essential living functions for beneficiary households. These efforts encompass basic improvements to the living environment, equipment inspections, and necessary repairs. Through systematic project implementation and cross-functional teamwork, Acter helps enhance the safety, functionality, and reliability of living spaces, providing beneficiaries with a more secure and stable foundation for daily life. Going forward, Acter will continue to leverage its core professional competencies and take concrete action to address social needs, thereby creating lasting positive social impact.



Focus 3: Caring for the Underprivileged

Heartwarming Shopping Support to Brighten the Lives of Elderly Living Alone-Timely Help for the Elderly in Winter

Cooperating unit: Hondao Senior Welfare Foundation

Acter collaborates annually with the Hondao Senior Citizen's Welfare Foundation to provide ongoing care and support for older adults living alone. Through employee volunteer services, volunteers accompany seniors on shopping trips to purchase essential supplies for the Lunar New Year, while engaging them in meaningful interaction and companionship throughout the activity to promote their physical and emotional well-being. From assisting with shopping arrangements to sharing friendly conversations, these interactions enable seniors to experience genuine care and companionship while providing volunteers with meaningful opportunities to connect and create lasting memories. Acter will continue to dedicate resources and volunteer efforts to this initiative, fostering social inclusion and creating a positive and caring impact in the community.



Focus 4: Environmental Sustainability

Safeguarding Soil Health and Biodiversity-"Good Air, Fertile Fields" Initiative

Cooperating unit: International Nature Restoration Action Association

The Actions We Took

- Collaborate with relevant organizations and make long-term resource commitments to support program implementation.
- Protect biodiversity.

Problems We Want to Solve

Conventional rice farming practices often involve the open burning of rice straw after harvest, resulting in air pollution, soil degradation, and damage to natural habitats and biodiversity.

Our Role

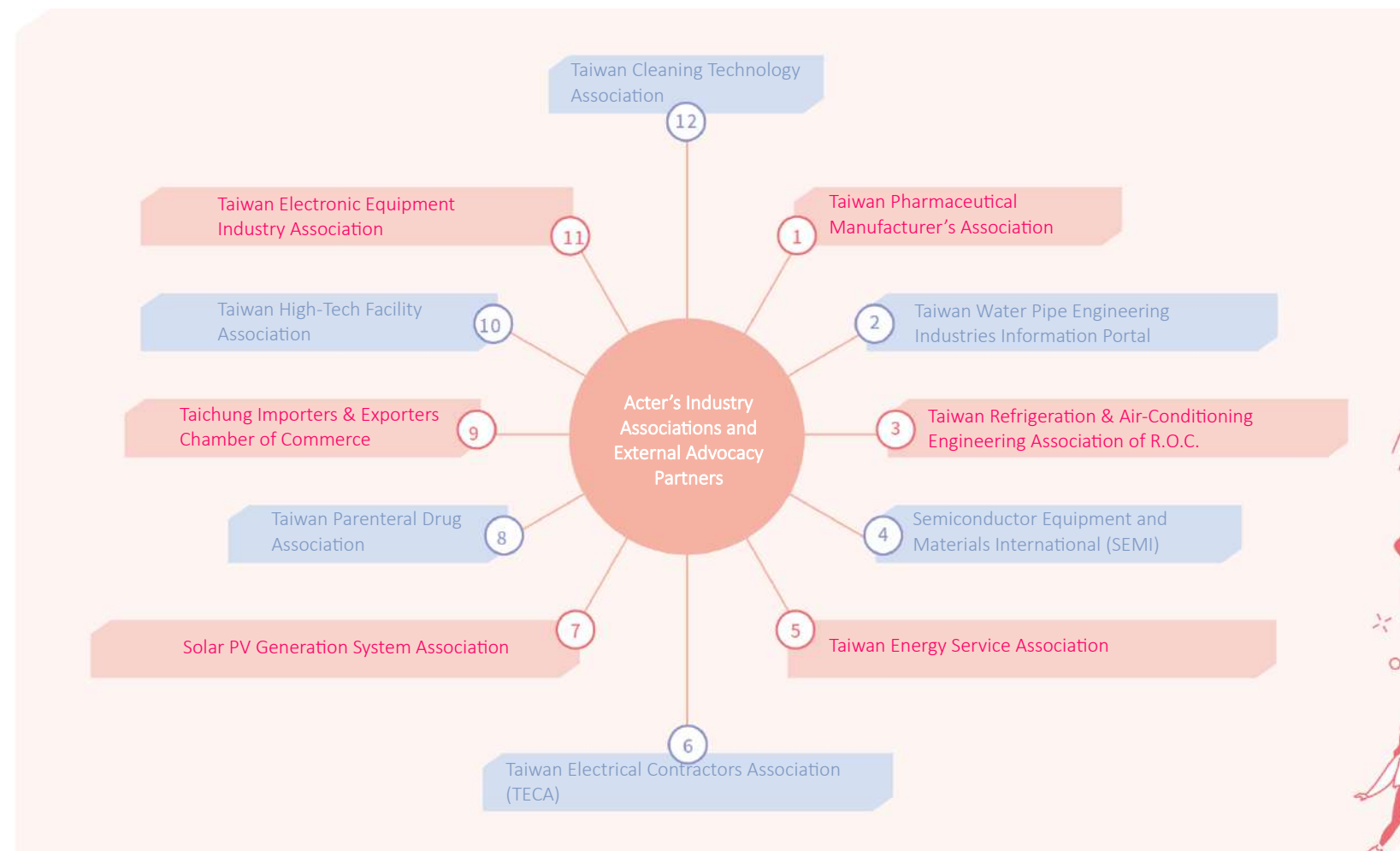
Acter leverages its corporate resources and technical expertise to support the adoption of environmentally friendly rice straw management practices and promote environmental improvement.

Since 2022, Acter has partnered with the International Nature Restoration Action Association to implement the "Good Air, Fertile Fields" initiative. The program promotes the use of microbial decomposition agents as an alternative to the conventional open burning of rice straw. Through a coordinated engagement mechanism, farmers are encouraged to sign pledges to discontinue rice straw burning and instead decompose agricultural residues in situ and return the resulting organic matter to farmland. This approach not only reduces greenhouse gas (GHG) emissions associated with open burning, but also helps increase soil organic matter, enhance soil health, and advance sustainable agricultural practices. In 2025, Acter sponsored the application of microbial decomposition agents across 40 hectares of farmland, supporting farmers in establishing alternative rice straw management practices in alignment with efforts to phase out open burning. The initiative is estimated to have reduced GHG emissions by approximately 360 metric tons of CO₂e, contributing positively to regional air quality improvement, greenhouse gas emissions reduction, soil health, and sustainable agricultural development.



5.6.3 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 2025, Acter participated in 12 external industry and collaborative organizations, with a total contribution of NTD165,678 to support their operational and developmental efforts.



06

Annexes

About this Report

GRI Standards Index

SASB Comparison Table

Sustainability Disclosure Indicators

Climate-Related Information for TPEX-Listed Companies

Progress on IFRS S1/S2 Adoption

Independent Auditor's Limited Assurance Report



About This Report

GRI : 2-1-2-5

This report marks the 13th 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, 2025 to December 31, 2025.
- Frequency of sustainability reporting: Annually
- Current version release date: August 2026.
- Next version release date: Scheduled for August 2027.

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 disclosure primarily covers the operations and services of Acter’s headquarters and selected subsidiaries of the Group. The information and data presented in this Report encompass the Group’s financial, environmental, and social performance. Financial information is reported on a consolidated basis and is consistent with the consolidated financial statements.

Reporting Framework

Acter prepared this Report in accordance with the Taipei Exchange (TPEX) Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies. The structure and content of this Report have been developed with reference to the standards and frameworks issued by the Global Reporting Initiative (GRI) and other organizations.

International Standards and Guidelines Referenced:

- GRI Sustainability Reporting Standards (GRI Standards)
- Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD)
- Sustainability Accounting Standards Board (SASB) Standards—Engineering & Construction Services Industry Standard
- IFRS Sustainability Disclosure Standard S1, “General Requirements for Disclosure of Sustainability-related Financial Information” (IFRS S1), and IFRS Sustainability Disclosure Standard S2, “Climate-related Disclosures” (IFRS S2)
- Taipei Exchange (TPEX) Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies
- AA1000 AccountAbility Principles

External Assurance

- This Report underwent third-party assurance by PricewaterhouseCoopers Taiwan in May 2026. The Independent Assurance Report is included in the appendices to this Report.
- The financial data presented in this Report are derived from the annual financial statements audited by KPMG Taiwan. Greenhouse gas emissions and reduction data were compiled in accordance with the GHG Protocol and assured 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 Standards 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 2025 (January 1, 2025 to December 31, 2025)
GRI1 used	GRI 1: Foundation 2021
Applicable GRI industry standards	None

GRI 2: General Disclosures				
GRI Indicators	Standard No.	Title of Disclosure	Corresponding chapter/ Descriptions	Page
The organization and its reporting practices	2-1	Organizational details	About Acter	P.6
	2-2	Entities included in the organization’s sustainability reporting	About Acter	P.6
	2-3	Reporting period, frequency and contact point	About this Report	P.117
	2-4	Restatements of information	No significant changes	-
	2-5	External assurance	Independent Auditor’s Limited Assurance Report	P.128
Activities and workers	2-6	Activities, value chain and other business relationships	About Acter, 3.3 Customer Services and Management, 3.4 Supply Chain Management, there were no significant changes to Acter’s value chain.	P.6, P.61, P.64
	2-7	Employees	5.1 LOHAS at Acter	P.89
	2-8	Workers who are not employees	5.1 LOHAS at Acter, 5.5 Occupational Health and Safety	P.89, P.105
Governance	2-9	Governance structure and composition	2.1 Corporate Governance	P.31
	2-10	Nomination and selection of the highest governance body	2.1 Corporate Governance	P.31
	2-11	Chair of the highest governance body	2.1 Corporate Governance	P.31
	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	P.11, P.31, P.73
	2-13	Delegation of responsibility for managing impacts	1.1 Sustainable Development Organizations and Strategies, 2.3 Risk Management	P.11, P.36



GRI 2: General Disclosures

GRI Indicators	Standard No.	Title of Disclosure	Corresponding chapter/ Descriptions	Page
Governance	2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainable Development Organizations and Strategies, About this Report	P.11, P.117
	2-15	Conflicts of interest	2.1 Corporate Governance	P.31
	2-16	Communication of critical concerns	1.1 Sustainable Development Organizations and Strategies, About this Report	P.11
	2-17	Collective knowledge of the highest governance body	2.1 Corporate Governance	P.31
	2-18	Evaluation of the performance of the highest governance body	2.1 Corporate Governance	P.31
	2-19	Remuneration policies	2.1 Corporate Governance	P.31
	2-20	Process to determine remuneration	2.1 Corporate Governance, 5.1 LOHAS at Acter	P.31, P.89
	2-21	Annual total compensation ratio	Disclosure is restricted by confidentiality requirements, as the information is proprietary and confidential to the Company.	-
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	P.11, P.17
	2-23	Policy commitments	2.2 Business Integrity, 3.4 Supply Chain Management, 5.4 Human Rights Management	P.34, P.64, P.103
	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	P.11, P.34, P.36, P.64, P.99, P.103
	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	P.34, P.36, P.103, P.105
	2-26	Mechanisms for seeking advice and raising concerns	2.2 Business Integrity, 2.3 Risk Management, 5.4 Human Rights Management	P.34, P.36, P.103
	2-27	Compliance with laws and regulations	2.2 Business Integrity, 4.2 Energy and Environmental Management, 5.4 Human Rights Management	P.34, P.83, P.103
	2-28	Membership associations	5.6 Social Engagement	P.111
Stakeholder engagement	2-29	Approach to stakeholder engagement	1.2 Stakeholders and Materiality Analysis	P.17
	2-30	Collective bargaining agreements	The Company has not established a labor union and is not subject to any collective bargaining agreement. However, labor-management meetings are held regularly, and transparent communication channels are in place. Resolutions adopted at labor-management meetings apply to all employees.	-



GRI 3: Disclosures on Material Topics

GRI Indicators	Standard No.	Title of Disclosure	Corresponding chapter/ Descriptions	Page
Disclosures on material topics	3-1	Process to determine material topics	1.2 Stakeholders and Materiality Analysis	P.17
	3-2	List of material topics	1.2 Stakeholders and Materiality Analysis	P.17
	3-3	Management of material topics	1.2 Stakeholders and Materiality Analysis	P.17

GRI 200: Economic Series

GRI Indicators	Standard No.	Title of Disclosure	Corresponding chapter/ Descriptions	Page
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	About Acter	P.6
	201-3	Defined benefit plan obligations and other retirement plans	5.1 LOHAS at Acter	P.89
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	P.89
	202-2	Proportion of senior management hired from the local community	5.1 LOHAS at Acter	P.89
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	5.6 Social Engagement	P.111
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	3.4 Supply Chain Management	P.64
GRI 205: Anti-Corruption 2016	205-3	Confirmed incidents of corruption and actions taken	2.2 Business Integrity	P.34

GRI 300: Environmental Series

GRI Indicators	Standard No.	Title 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	P.73, P.83
	302-3	Energy intensity	4.1 Climate Change Management, 4.2 Energy and Environmental Management	P.73, P.83
	302-5	Reductions in energy requirements of products and services	3.2 Green Engineering Management	P.48



GRI 300: Environmental Series

GRI Indicators	Standard No.	Title of Disclosure	Corresponding chapter/ Descriptions	Page
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	4.1 Climate Change Management	P.73
	305-2	Energy indirect (Scope 2) GHG emissions	4.1 Climate Change Management	P.73
	305-3	Other indirect (Scope 3) GHG emissions	4.1 Climate Change Management	P.73
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	3.4 Supply Chain Management	P.64
	308-2	Negative environmental impacts in the supply chain and actions taken	3.4 Supply Chain Management	P.64

GRI 400: Social Series

GRI Indicators	Standard No.	Title of Disclosure	Corresponding chapter/ Descriptions	Page
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	5.1 LOHAS at Acter	P.89
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.1 LOHAS at Acter	P.89
	401-3	Parental leave	5.1 LOHAS at Acter	P.89
GRI 402: Labor/ Management Relations 2016	402-1	Minimum notice periods regarding operational changes	5.4 Human Rights Management	P.103
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	5.5 Occupational Health and Safety	P.105
	403-2	Hazard identification, risk assessment, and incident investigation	5.5 Occupational Health and Safety	P.105
	403-3	Occupational health services	5.5 Occupational Health and Safety	P.105
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.5 Occupational Health and Safety	P.105
	403-5	Worker training on occupational health and safety	5.5 Occupational Health and Safety	P.105
	403-6	Promotion of worker health	5.5 Occupational Health and Safety	P.105



GRI 400: Social Series

GRI Indicators	Standard No.	Title of Disclosure	Corresponding chapter/ Descriptions	Page
GRI 403: Occupational Health and Safety 2018	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.5 Occupational Health and Safety	P.105
	403-9	Work-related injuries	5.5 Occupational Health and Safety	P.105
	403-10	Work-related ill health	5.5 Occupational Health and Safety	P.105
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.2 Talent Development	P.99
	404-2	Programs for upgrading employee skills and transition assistance programs	5.1 LOHAS at Acter	P.89
	404-3	Percentage of employees receiving regular performance and career development reviews	5.1 LOHAS at Acter	P.89
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	5.1 LOHAS at Acter	P.89
	405-2	Ratio of basic salary and remuneration of women to men	5.1 LOHAS at Acter, 5.3 Diversity, equity, and Inclusion	P.89, P.102
GRI 406: Non-Discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	5.4 Human Rights Management	P.103
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	5.4 Human Rights Management	P.103
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	3.4 Supply Chain Management	P.64
	414-2	Negative social impacts in the supply chain and actions taken	3.4 Supply Chain Management, 5.4 Human Rights Management	P.64, P.103
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	2.3 Risk Management	P.36

Specific to Acter

Item	Title of Disclosure	Corresponding chapter/ Descriptions	Page
Innovative Technology Services	Evaluation of R&D investment and output efficiency	3.1 Innovation and R&D	P.46
Customer Services and Management	Customer satisfaction survey	3.3 Customer Services and Management	P.61

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 and Safety	IF-EN-250a.1	Amount	Amount of defect- and safety-related rework costs	No such incident in 2025
	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 2025
Workforce Health and Safety	IF-EN-320a.1	Rate	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	5.5 Occupational Health and Safety
Lifecycle Impacts of Buildings and Infrastructure	IF-EN-410a.1	Absolute number	Number of (1) commissioned projects certified to a third-party multi-attribute sustainability standard and (2) active projects seeking such certification	(1) 1 case (2) 0 cases
	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	Amount of backlog for (1) hydrocarbon-related projects and (2) renewable energy projects	(1) No such incident in 2025 (2) In 2025, the total project value related to renewable energy amounted to NTD 659,067,969. (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 included in the calculation for statistical purposes.)
	IF-EN-410b.2	Amount	Amount of backlog cancellations associated with hydrocarbon-related projects	No such incident in 2025
	IF-EN-410b.3	Amount	Amount of backlog for non-energy projects associated with climate change mitigation	No such incident in 2025
Business Ethics	IF-EN-510a.1	Amount, in reporting currency	(1) Number of active projects and (2) backlog in countries that have the 20 lowest rankings in Transparency International’s Corruption Perceptions Index	2.2 Business Integrity
	IF-EN-510a.2	Amount	Total amount of monetary losses as a result of legal proceedings associated with charges of (1) bribery or corruption and (2) anti-competitive practices	No such incident in 2025
	IF-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	About Acter
	IF-EN-000.B	Absolute number	Number of commissioned projects	About Acter
	IF-EN-000.C	Amount	Total backlog	About Acter



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: 785.82 GJ Percentage of Purchased Electricity: 100% Renewable Energy Usage Rate: None	GJ, %	
2	Total water withdrawal and total water consumption	Quantitative Metrics	Total Water Consumption: 919 m³	1,000m³	
3	Weight of hazardous waste generated and percentage recycled	Quantitative Metrics	Hazardous Waste Generated: None	t, %	
4	Description of types, number, and rate of occupational injuries	Quantitative Metrics	Types of Occupational Incidents: Minor, Moderate, and Severe Incidents Number of Cases: 0 Incident Rate: 0%	Quantity, %	
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, %	
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	
7	Total monetary losses resulting from legal proceedings associated with anti-competitive behavior regulations	Quantitative Metrics	No such incident in 2025	Reporting Currency	
8	Production volume of key products by product category	Quantitative Metrics	None	Varies by Product Type	

Climate-Related Information for TPEx-Listed Companies

	Item	Implementation Status
1	Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	The Board of Directors is the highest governing body responsible for the oversight and governance of climate-related matters. It approves risk management policies and oversees risk management. The Sustainability Development and Nomination Committee reports to the Board on sustainability strategies and implementation outcomes. After reviewing such reports, the Board provides guidance and directs necessary adjustments as appropriate to ensure alignment with the Company's sustainable development strategy.
2	Describe how the identified climate-related risks and opportunities affect the Company's business, strategy, and financial performance over the short, medium, and long term.	4.1.3 Identification of Major Climate Risks and Opportunities
3	Describe the financial impacts of extreme weather events and transition actions.	4.1 Climate Change Management
4	Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the Company's overall risk management framework.	Acter's Board of Directors serves as the highest oversight body for climate governance and is responsible for overseeing the management of material climate-related risks. The Sustainability Development and Nomination Committee under the Board assists in the formulation and implementation of climate strategies. The Risk Issues Task Force regularly manages and reviews the Company's potential risks and reports climate-related risks and opportunities to the Sustainability Development and Nomination Committee. Material risks and opportunities identified through the risk matrix are assessed for their potential impacts, and corresponding response measures are formulated and implemented for effective management.
5	If scenario analysis is used to assess the Company's resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts considered.	4.1.4 Climate Scenario Analysis
6	If a transition plan has been established to manage climate-related risks, describe the plan and the metrics and targets used to identify and manage physical and transition risks.	To achieve net-zero emissions, Acter has established a net-zero target for 2050, including reduction targets for greenhouse gas emissions, energy consumption, and water consumption. The Company also continues to develop more efficient and innovative technologies in support of the transition to a low-carbon economy. Acter's response measures under physical risk scenarios: 1. Establish comprehensive emergency response and business recovery mechanisms to enhance organizational resilience to extreme weather events and reduce risks to business operations and personnel safety. 2. Strengthen collaboration with key suppliers and diversify sources of supply to maintain a stable supply of raw materials and manage cost volatility. 3. Install necessary heat prevention and cooling facilities in outdoor work areas to safeguard employee health and construction safety. 4. Continuously optimize drainage systems and equipment protection measures at coastal and low-lying sites to mitigate the impacts of extreme weather events on engineering projects and operations. Acter's response measures under transition risk scenarios: 1. Conduct annual Group-wide greenhouse gas inventories and establish short-, medium-, and long-term emissions reduction targets and mitigation measures. Acter also plans ahead for the implementation of IFRS Sustainability Disclosure Standards to strengthen sustainability-related disclosures. 2. Develop management strategies for key suppliers and conduct regular supplier audits and engagement to enhance supply chain resilience. 3. Establish professional talent development programs, provide diverse internal and external training courses, and collaborate with colleges and universities on industry-academia cooperation and corporate internship programs to enhance employees' professional competencies. 4. Participate annually in major sustainability awards and assessments to continuously enhance the Company's ESG performance, while ensuring timely public disclosure to strengthen stakeholder communication.
7	If an internal carbon price is used as a planning tool, describe the basis for determining the carbon price.	Acter conducts a greenhouse gas inventory annually and establishes carbon reduction action plans, with regular reviews of implementation effectiveness and corresponding strategy adjustments. The Company also closely monitors domestic and international developments in carbon pricing. Acter is currently in the preliminary planning stage for introducing an internal carbon pricing mechanism at its headquarters, with reference to Taiwan's carbon fee rate of NTD 300 per metric ton of CO2e and prevailing prices under the EU Emissions Trading System (EU ETS) as benchmarks for assessment.

	Item	Implementation Status
8	Where climate-related targets have been established, disclose the activities covered, the scopes of greenhouse gas (GHG) emissions included, the target timeframe, and annual progress toward achieving the targets. Where carbon offsets or Renewable Energy Certificates (RECs) are used to achieve such targets, disclose the source and quantity of the carbon credits used for offsetting or the number of RECs used.	4.1.5 Greenhouse Gas Management 4.2 Energy and Environmental Management
9	Greenhouse Gas Inventory and Assurance Status, GHG Reduction Targets, Strategies, and Specific Action Plans.	4.1.5 Greenhouse Gas Management

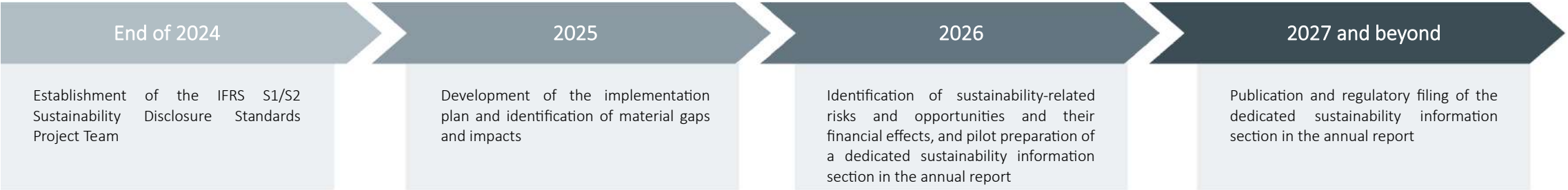
Greenhouse Gas Inventory Information	
Item	Description
Disclose GHG emissions (metric tons CO2e) and GHG emissions intensity (metric tons CO2e/NTD million) for the most recent two years, together with the scope of data coverage.	1. The parent company has conducted greenhouse gas (GHG) inventories since 2017 and has disclosed GHG inventory information since 2018. 2. The consolidated group has conducted GHG inventories since 2025 and has disclosed GHG inventory information since 2026. For details, please refer to Section 4.1.5 Greenhouse Gas Management

Greenhouse Gas Assurance Information	
Item	Description
Describe the assurance status for the most recent two years, including the scope of assurance, assurance provider, assurance standards, and assurance conclusion.	1. The parent company has voluntarily obtained greenhouse gas assurance on an ongoing basis since 2017 and has disclosed the assurance status of its greenhouse gas inventory information since 2018. 2. The consolidated group is required to complete greenhouse gas assurance by 2027 and disclose the assurance status of its greenhouse gas inventory information starting in 2028. Certain consolidated subsidiaries have already completed greenhouse gas assurance ahead of schedule. Greenhouse gas emissions and reduction data are calculated in accordance with the GHG Protocol standards and are subject to assurance by PricewaterhouseCoopers Taiwan (PwC Taiwan). For details, please refer to the Independent Auditors' Limited Assurance Report.

Greenhouse Gas Emissions Reduction Targets, Strategies, and Specific Action Plans	
Item	Description
Disclose the greenhouse gas emissions reduction baseline year and associated data, emissions reduction targets, strategies and specific action plans, as well as progress toward achieving the emissions reduction targets.	4.1.5 Greenhouse Gas Management

Progress on IFRS S1/S2 Adoption

Acter initiated its IFRS Sustainability Disclosure Standards implementation plan at the end of 2024 and established a cross-functional project team to integrate resources and professional expertise across departments. Through a systematic approach, Acter is developing a sustainability information disclosure framework to enhance the completeness and quality of its disclosures. In accordance with applicable regulatory requirements, implementation progress and key achievements are regularly reported to the Board of Directors for review and oversight. Through phased implementation and continuous improvement, Acter steadily enhances the transparency of its disclosures and the effectiveness of sustainability governance.





Independent Auditor's Limited Assurance Report

GRI : 2-5



資誠

會計師有限確信報告

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聖輝工程科技股份有限公司 公鑒：

本會計師受聖輝工程科技股份有限公司（以下簡稱「貴公司」）之委任，對 貴公司選定之 2025 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。本會計師業已確信完畢，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 2025 年度永續報告書之「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之「報導範疇」段落說明。

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等因於舞弊或錯誤之重大不實表達。

先天限制

本業務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、重大性及正確性之責任解釋，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

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。

依據確信準則 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，依情況對所評估風險作出必要之回應，以及評估所選定之關鍵績效指標之整體表達。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，以及與相關紀錄之核對或調節。

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，以及相關之內部控制，以瞭解重大不實表達之領域。
- 基於對上述事項之瞭解及所研認之領域，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 2025 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。

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資誠

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未依照適用基準編製之情形。

其他事項

貴公司網站之披露係 貴公司管理階層之責任，對於確信報告於 貴公司網站公布後任何所選定之關鍵績效指標或適用基準之變更，本會計師所不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 2026 年 6 月 30 日

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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	2025 年度違反環保法規之件數共 1 件。	P.84、 P.123	4.2.2 環境管理 系統、SASB 對照表	2025 年度組織違反環境相關法令規定之案件數量。
2	2025 年度與職能及安全相關之重工成本金額：無此情事。 2025 年度與職能及安全相關事件有關之法律程序所造成之貨幣性損失總額：無此情事。	P.123	SASB 對照表	2025 年度組織所發生與職能及安全相關之重工成本總金額。 2025 年度組織所發生與職能及安全相關事件及指控有關之法律程序所導致之貨幣性損失總額。
3	2025 年度經第三方之多屬性永續標準認證之已完成專案共 1 件。 2025 年度尋求此認證之現行專案之數量共 0 件。	P.123	SASB 對照表	2025 年度組織經第三方之多屬性永續標準認證之已完成專案之數量。 2025 年度組織尋求第三方之多屬性永續標準認證之現行專案之數量。
4	(1)2025 年度與氫化合物相關專案之待完成訂單之金額：無此情事。 (2) 2025 年度與再生能源專案之待完成訂單之金額：\$659,067,969。 2025 年度與碳氫化合物相關專案有關之待完成訂單取消之金額：無此情事。 2025 年度氣候變遷減碳相關非能源專案之待完成訂單之金額：無此情事。	P.123	SASB 對照表	(1)2025 年度組織與氫化合物相關專案有關之待完成訂單之金額。 (2) 2025 年度組織再生能源專案有關之待完成訂單之金額。 2025 年度組織因任何原因取消之任何類型與氫化合物相關專案有關之待完成訂單之總額。 2025 年度組織與氣候變遷減碳相關非能源專案之待完成訂單之金額。
5	2025 年度聖輝及承攬商可記錄之職業傷害比率及死亡比率為 0。	P.108、 P.123	5.5.4 職業傷害 統計分析、 SASB 對照表	2025 年度組織依循 GRI403-「職業傷害」原則統計之可記錄之職業傷害比率及死亡比率。 註 1：聖輝職業傷害數據係依據 2025 年已申報至勞動部職業安全衛生署「安全衛生發展智慧雲」之「職業統計月報」資料進行統計與揭露。 註 2：承攬商職業傷害數據係以 2025 年各專案出工人數為基礎

編號	確信標的資訊	頁次	對應章節	適用基準
6	2025 年度直接排放量(範疇一)：69,403.4 t-CO ₂ e； 2025 年度間接排放量(範疇二)：104,170.6 t-CO ₂ e。	P.81	4.1.5 溫室氣體 管理	進行推估，總經壓工時以年度總出工人數乘以 8 小時計算；可記錄之職業傷害數量則依據組織內部勞安報告資料進行彙整與揭露。 2025 年度組織當年度溫室氣體盤查報告書 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、高雄營運辦公室、砂崙(中)工務所、GS 專案辦公室。



資誠

會計師有限確信報告

資會綜字第 25013663 號

聖輝工程科技股份有限公司 公鑒：

本會計師受聘執行聖輝工程科技股份有限公司（以下簡稱「貴公司」）西元 2025 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規定書 GHG protocol (請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含有導因於舞弊或錯誤之重大不實表達。

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，以及報導之數值須彙總不同氣體之排放。

會計師之獨立性及品質管理

本會計師及事務所已遵編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，包含與遵從職業道德規範、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 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含有重大不實表達取得有限確信，並作成有限確信之結論。

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資誠

依據信準則 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規定書 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，依據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，對量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 貴公司與測量及報導有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. 已實地檢查一個據點，以評估排放源之完整性、資料蒐集方法、排放源資料及該等據點所適用之係數假設。對於執行實地檢查據點之選擇，已考量該等據點之排放對總排放量之貢獻、排放源性質，以及資料所選擇之據點。所執行程序不包含測試該等據點用以蒐集及彙整設施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規定書 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 2025 年 1 月 1 日至 12 月 31 日溫室氣體聲明在所有重大方面未依照溫室氣體盤查規定書 GHG protocol 編製之情形。

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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 貴公司網站公布後任何溫室氣體聲明之變更，本會計師概不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 謝美蘭
西元 2026 年 6 月 30 日

www.pwc.tw



Acter
聖暉工程