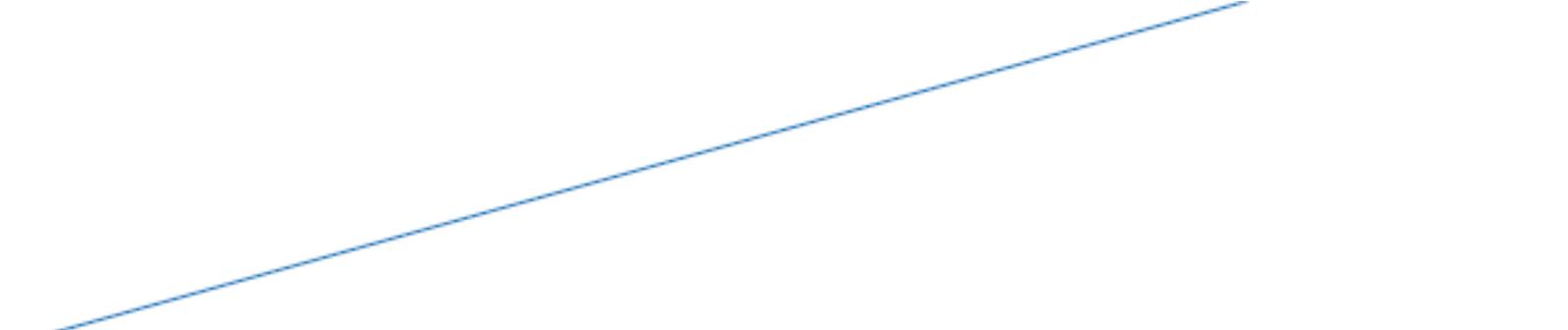
A stylized graphic of a building facade, composed of white lines forming a grid and circles. The year '2013' is placed within one of the circles. The graphic is centered on the page and partially overlaps the 'Acter' logo.

Acter

2013

Acter Co., Ltd.
**CORPORATE
SOCIAL
RESPONSIBILITY**

**2013 Corporate Social
Responsibility Report**



Corporate Spirit—

Honesty, Innovation; Service

Upholding the business principle of “being honest, professional, international and sustainable,” Acter sets “top quality, leading techniques and perfect service” as our management objective. We hold meticulous attitudes to provide our clients with the best service quality, and we have built our top engineering team through innovative engineering and integrated service.

Honest—

Honesty and credibility are important foundation stones of Acter. Through careful listening for demand, sincere communication and negotiation, professional comprehensive planning, top engineering quality, and thoughtful warranty service, Acter has become the most reliable partner among proprietors.

Professional—

Strengthening the three core technique advantages of Acter, “specialty, speed and elasticity,” we focus on our business, integrate our clients’ demand horizontally and cooperate with other companies vertically to meet our clients’ maximum demand.

International—

Our multi-angle business development has helped improve the diversity of our service. We actively connect with other industries in the world and recruit top talents from around the globe to strengthen our global layout strategies.

Sustainable—

“Safety, quality, techniques and innovation” are the most highly praised value of Acter. We hope to become the most reliable partner of our clients to integrate supply chains and pursue sustainable and outstanding development to bring victories to all three parties.

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After 35 years of endeavors, Acter has been upholding the philosophy of providing good service to proprietors, clients, cooperative partners, parallel distributors and suppliers and of pursuing perfect service for each project. As a result, we have won praise and approval from numerous company owners. In addition to pursuing economic performance, Acter, being a member of the society, also regards it as important responsibility to make the society better. Therefore, we have been actively building excellent development space for our staff and forming a competitive production environment for other proprietors. In addition, we have been dedicating ourselves to maintaining a safe and sanitary work environment for our cooperative partners.

Starting as a family enterprise, Acter is now a listed company. We persist in honest corporate governance, possess a stable management platform, and provide investors with transparent disclosure of information. Since 2012, we have won A++, the top award, in the information disclosure and transparency ranking for two consecutive years, and this has manifested our determination of honest and humble management. During many years of operation and management, we have successfully shaped our corporate culture, obtained mutual trust, and coagulated the sense of belonging of our team with five prospects of Acter to pursue better honor with an industrious attitude.

We have claimed ourselves as a “The Creator of Quality Space .” With our honest and humble attitudes, we implement “safety, quality, techniques and innovation,” elevate our competitiveness and care about environmental impact. Our staff work together with dedication, grow with our proprietors and elaborate our core skills to face difficulties and solve problems together. We actively engage in research and development to obtain new engineering and new patents, create value with our partners and provide professional and innovative service. Through regular satisfaction survey from our proprietors, we learn about our clients’ demand and suggestions to timely adjust our service. Therefore, we have obtained better evaluation year by year and continue to win trust and approval from other companies.

Acter is an executor that serves as a model in the industry. From focusing on our business to integrating electromechanical equipment, environmental planning and control, the effective use of energy resources, energy-saving and regeneration, waste-reduction and reuse, we urge supply chains and the society to pay more attention to sustainable development. We hope to promote our concern for the environment to give back to the society, and we sincerely invite our cooperative partners to work with us. Only when an enterprise tries its best to keep its promise of being a global citizen can sustainable development be reached. Acter will continue to implement our corporate social responsibility and encourage supply chains to care about corporate social responsibility to build a wonderful future together.



Chairman of Acter Co., Ltd.



The Creator of Quality Space

2-1 Corporate overview

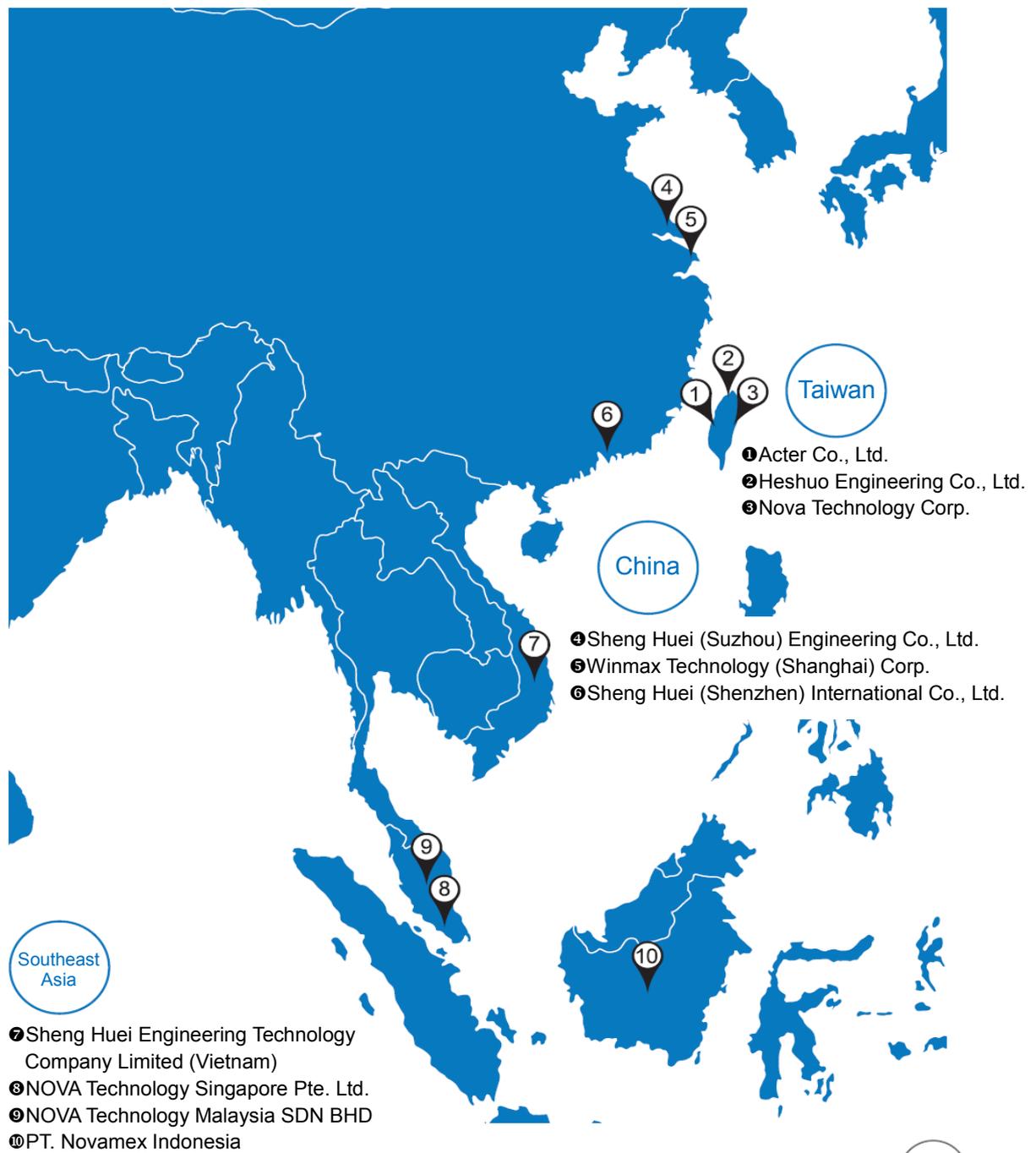
Founded in 1979, Acter Co., Ltd. upholds the corporate spirit of “honesty, innovation and service,” to provide our clients with the integration of high-tech manufacturing processes, clean room engineering, electrical, plumbing and air conditioning engineering and energy-saving and biotechnology engineering with the most human-based engineering integration techniques. Our application ranges cover both livelihood and technology fields, and we make our clients enjoy the most complete competitiveness in the market with our top-quality service.

During the over-three-decade management course, we always persist in our corporate philosophy of being a “creator of quality space” to integrate the demand of industries. In addition, from communication and design, and entire environmental planning to excellent engineering quality, and maintenance and warranty service, we adopt professional techniques and engineering to provide perfect clean room engineering, electrical and plumbing engineering, air conditioning engineering, constant temperature and humidity engineering, biotech medical engineering, environmental engineering, gas and chemical engineering, and repair and maintenance engineering to lay a solid business foundation for company owners.

| | |
|-------------------|---|
| Founding time | February, 1979 |
| Amount of capital | NTD461,358,000 |
| Address | No.787, Zhongming S. Rd., South Dist., Taichung City |
| Service | <ul style="list-style-type: none">* Air conditioning and electromechanical system integration engineering for high-tech factories* Air conditioning and electromechanical system integration engineering for biotech medical centers* Air conditioning and electromechanical system integration engineering for households* Gas and chemical system integration engineering |
| Served markets | Technical plant: Optoelectronic plant, IC plant, PCB plant; wafer fabrication plant. Biotech medical center: Biotech plant; hospital. Industrial air conditioning: General plant, office building; residence. |
| Business | <ol style="list-style-type: none">1. Clean room engineering2. Electromechanical and air conditioning engineering3. Turnkey engineering4. Industrial ventilation engineering5. Constant temperature and humidity engineering6. Environmental engineering7. Repair and maintenance engineering8. Gas and chemical supply system engineering9. CMP grinding fluid supply system engineering10. Waste solution, waste gas and waste water disposal system engineering11. Chemical operation service12. Sales agency business for high-tech equipment and materials |

Acter has been making efforts to be a “creator of quality space” to provide our clients with the best service with our passion, specialties, innovation and quality. The new engineering techniques adopted by Acter have created a revolutionary reform in the industry, helped clients to realize their dreams and kept our consistent promise. Each engineering project is our company’s work, and they represent our image as well.

We continue to focus on technical engineering and keep growing. Through horizontal integration and continuous endeavors and development, we have gradually become a diverse engineering and technology company. Our service items and professional engineering methods are continuously improved. With the growth of our clients, we continue to expand our service locations to provide prompter and more thoughtful service for our clients. Our service locations have been spread to Taiwan, China and Southeast Asia.



History and Milestones

| | |
|-------------|--|
| 1979 | Founded in Taiyuan North Road with NTD10 millions of capital. |
| 1986 | Completed the first G.M.P. pharmaceutical factory in central Taiwan (Chin Teng Pharmaceutical Ind. Co., Ltd. in Dajia District, Taichung). |
| 1989 | Completed the first ice storage air conditioning system engineering in central Taiwan. |
| 2003 | Established Sheng Huei (Suzhou) Engineering Co., Ltd. |
| 2004 | Merged Heshuo Engineering Co., Ltd. in Hsinchu. |
| 2005 | Established Sheng Huei (Shenzhen) International Co., Ltd. |
| 2006 | Established Acter Trading Co., Ltd. in Suzhou. |
| 2007 | Established Suzhou Ding Mao System Integration Technology Group. Established Zhangjiangang Free Trade Zone Fuyu International Trade Co., Ltd. |
| 2008 | Established Sheng Huei Engineering Technology Company Limited (Vietnam). |
| 2009 | Merged Nova Technology Corp. Publicized in September and being listed on stock market in November. Merged NOVA Technology Singapore Pte. Ltd. |
| 2010 | Officially listed in November, 2010. |
| 2012 | Passed the evaluation of corporate governance system and won A+ in the evaluation of the disclosure of information for listed companies. Established NOVA Technology Malaysia SDN BHD Established Shenzhen Dingmao Trade Co. |
| 2013 | Established SCEC (Suzhou) Corp. and PT. Novamex Indonesia. |
| 2014 | Established Enrich Tech Co., Ltd. and Winmega Technology Corp. |

Date: April 20, 2014

| Structure of Stock holders Number | Government organization | Financial organization | Other corporation | Individual | Foreign organization and outsider | Total |
|--------------------------------------|-------------------------|------------------------|-------------------|------------|-----------------------------------|------------|
| Number of people | 0 | 1 | 41 | 6,682 | 34 | 6,758 |
| Number of stock holding | 0 | 117,000 | 5,825,754 | 36,597,103 | 3,595,962 | 46,135,819 |
| Proportion of stock holding | 0.00% | 0.25% | 12.63% | 79.32% | 7.80% | 100.00% |

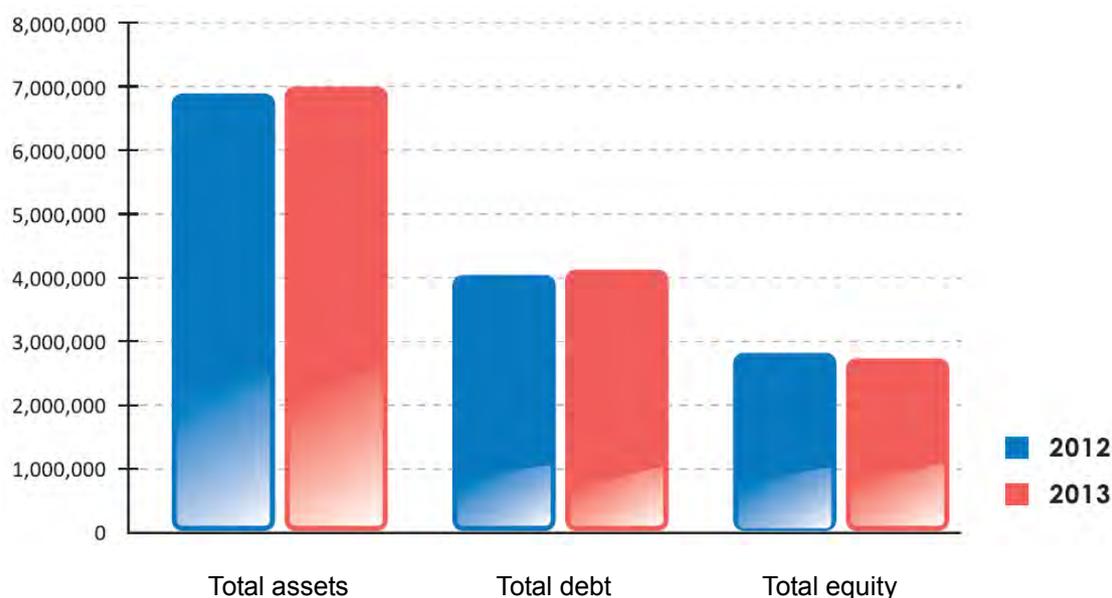
2-2 Management achievements

| Financial information | 2012 | 2013 |
|------------------------|--------|--------|
| Debt to total assets | 59.08% | 58.62% |
| Return on assets (ROA) | 10.09 | 6.77 |
| Return on equity (ROE) | 25.59 | 16.28 |
| EPS | 15.09 | 10.11 |

In 2013, Acter continued to grow steadily, but its market in China, Southeast Asia and Taiwan was influenced by the slow recovery of global economy. Although it was difficult for Acter to overcome the impact which affected our profits, thanks to our diverse management and development strategies, we actively develop different products and service that are applicable to different industries to elevate our risk spreading ability to respond to crises brought by the business cycle of electronic and energy industries. As Acter has adopted the risk spreading strategy appropriately, we dedicate ourselves to promoting and strengthening our management. In addition, our rate of gross profit is still maintained in the normal gross profit range of our company, and our advantage niche is still maintained through our consistent service in planning, design and construction as we have been elevating our technical levels and lowering the costs of each project. Please refer to our 2013 annual report for detailed analysis of our operational achievements.

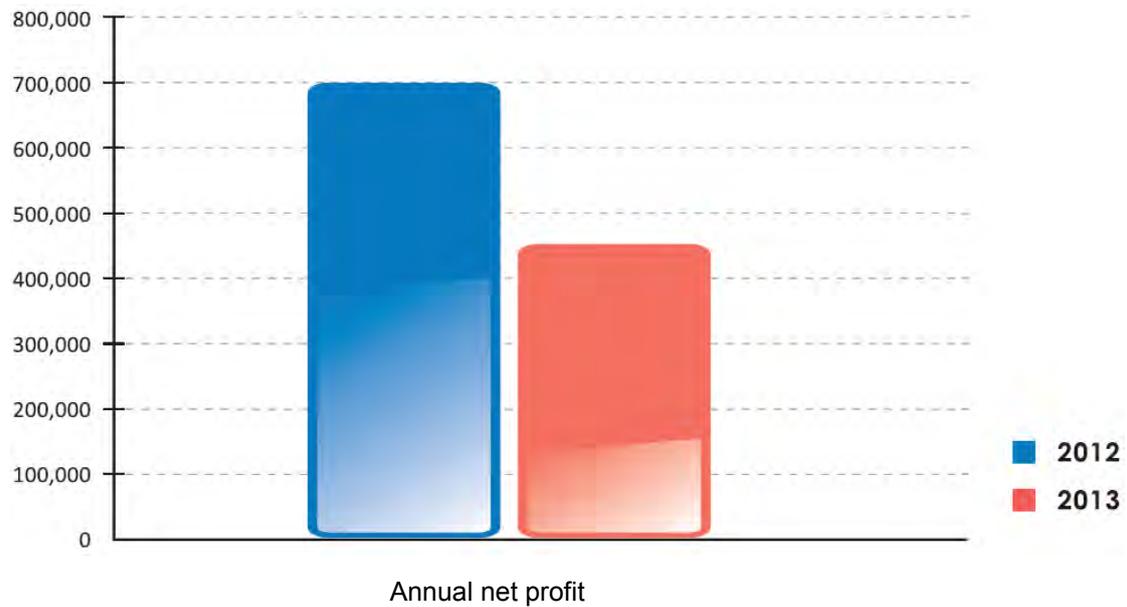
Financial information of Acter's engineering projects

Unit: NTD1,000



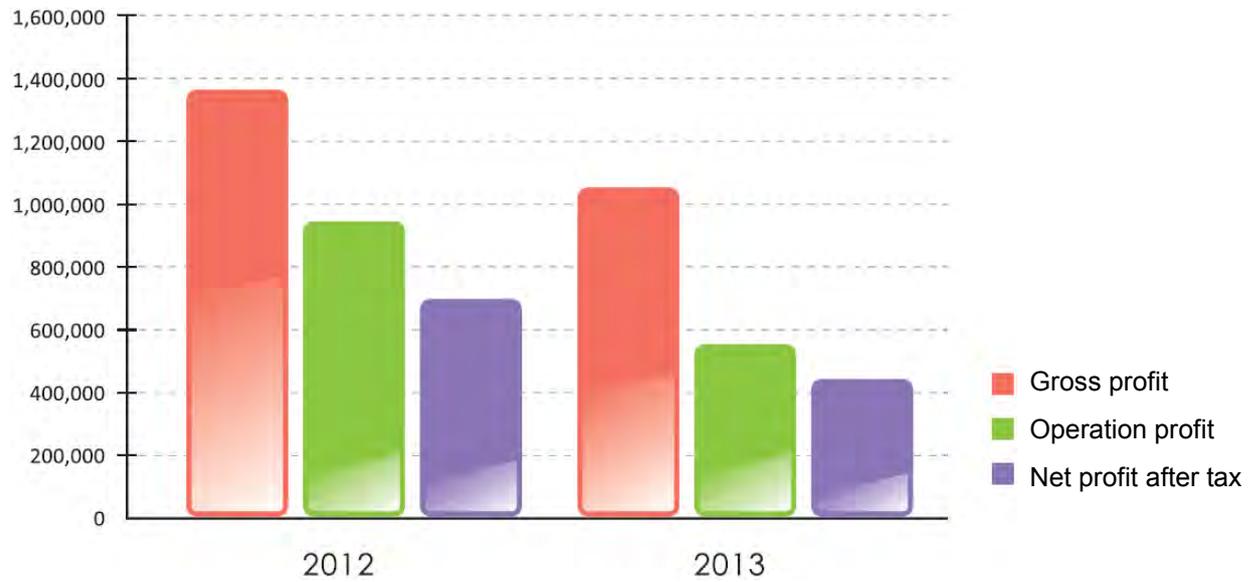
Financial information of Acter's engineering projects

Unit: NTD1,000

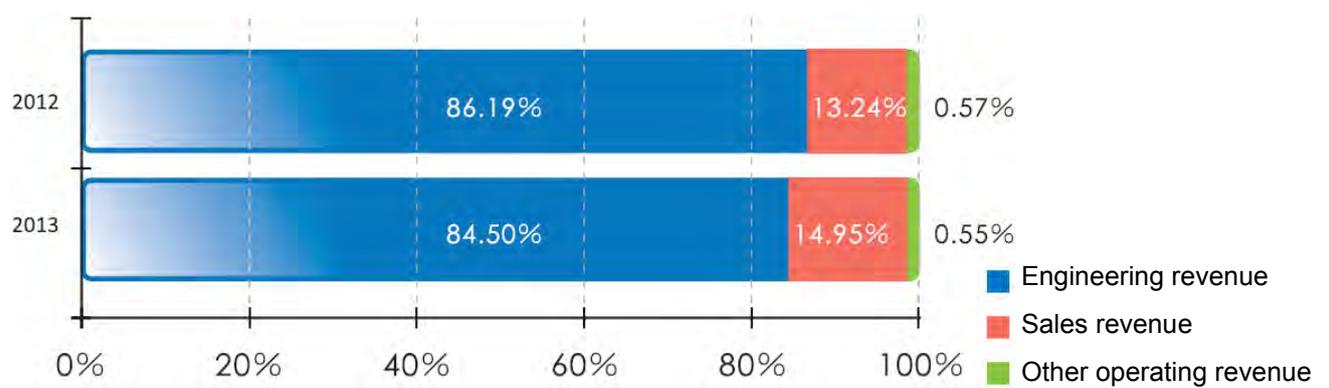


Comparison of operational numbers

Unit: NTD1,000



Unit: NTD1,000



2-3 Prospects and strategies

Acter regards each engineering project that we have completed as our work, and they represent our company's image as well. Therefore, since the establishment of the company, we uphold the belief of being a "creator of quality space," and promote our company processes with the method of sustainable management. We believe that we can only lead the entire company from the foundation to move toward success wholeheartedly. Our five prospects are as follows:

1. Pursuing sustainable development

Sustainable management takes time and efforts to finish each project sturdily. We do not pursue high profits in a short period of time, but we try to meet each of our clients' demand to win excellent public praise and reputation. This is the one and only way to achieve the sustainable management of our company.

2. Stressing international development

The goal of Acter is the global market. As long as there are people and industries, there is need for excellent space. Starting out from Taiwan, our company has gradually extended our service to China and Southeast Asia, and we continue to develop on the international stage. To accelerate our international layout and development, we also seek the assistance and cooperation of foreign companies to move toward any place in the world that needs Acter.

3. Focusing on our business with multi-angle management

We always dedicate ourselves and do our best to obtain the greatest achievements in our professional engineering service. As long as our clients demand excellent space, we satisfy their demand at all costs. With our multi-angle development and business, we serve more than just specific industries or clients to lower the risk caused by the prosperity of economy for a single industry.

4. Caring for employees' welfare and stockholders' rights and benefits

People are the most important foundation stone for the sustainable management of our company. We provide our employees with a stage on which they can grow and elaborate their talent and with welfare and pay that are higher than other companies of the same business. We regard our staff as our family, so we work together, and enjoy honor and glory together. Stockholders are the most important support of the growth and development of our company. Similarly, we try to give higher pay back to our stockholders than the average of other companies of the same business.

5. Clients and supply chain are our partners

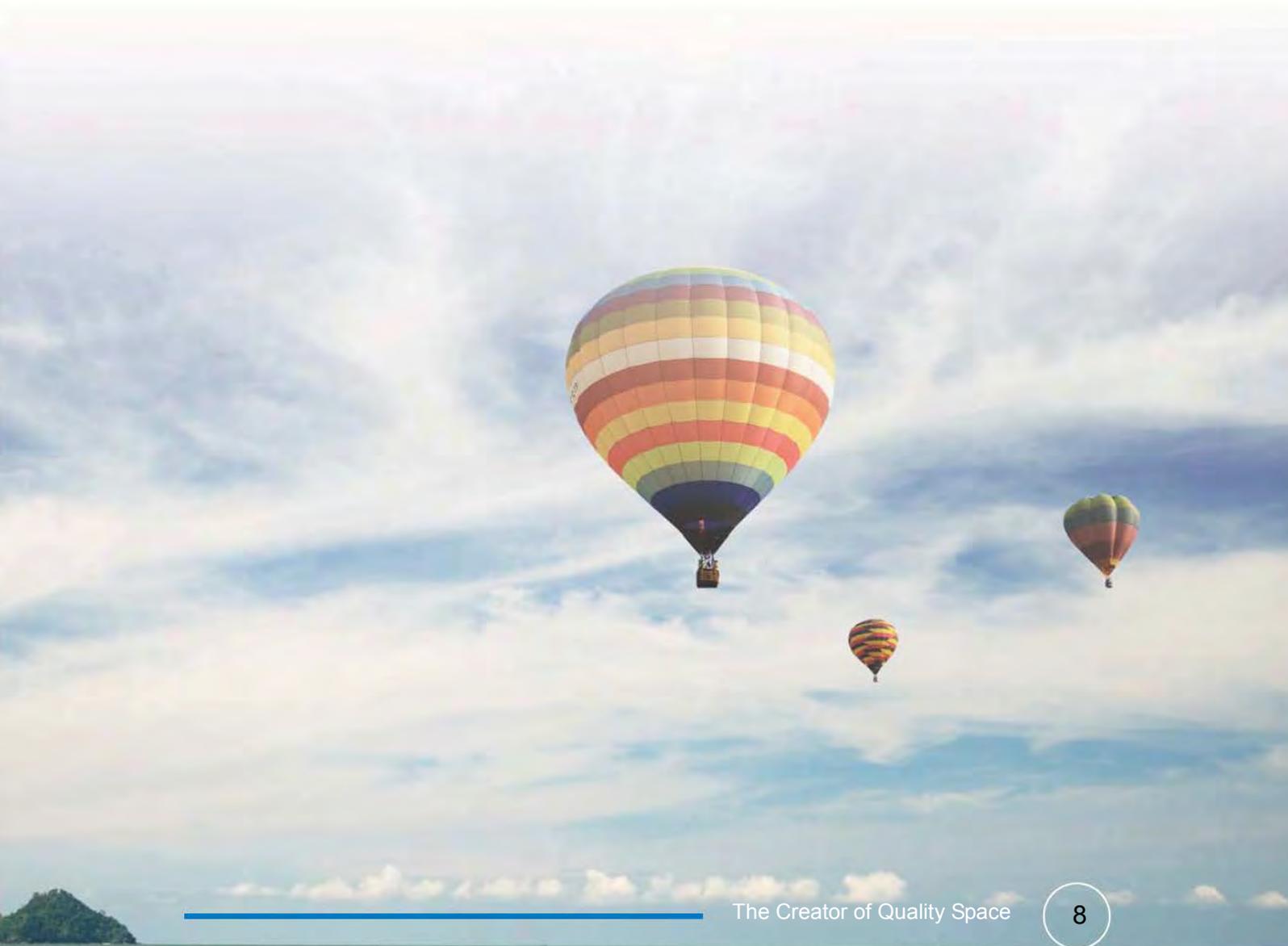
Satisfying our clients' need is the highest principle of Acter. We provide our "specialty," "speed" and "elasticity" and effective service, and we are the most faithful and reliable partner of our clients. In addition to meeting our clients' demand, we believe that maintaining a strong and complete supply chain is an important factor leading to the success of our company, and that it is a key to continuous growth in the future as well. Only when our clients, Acter, and our supply chain win victory can the future of Acter be achieved.

To achieve our prospects, our short-term operation direction and plan are based on corporate governance. In addition, we focus on the following management key points:

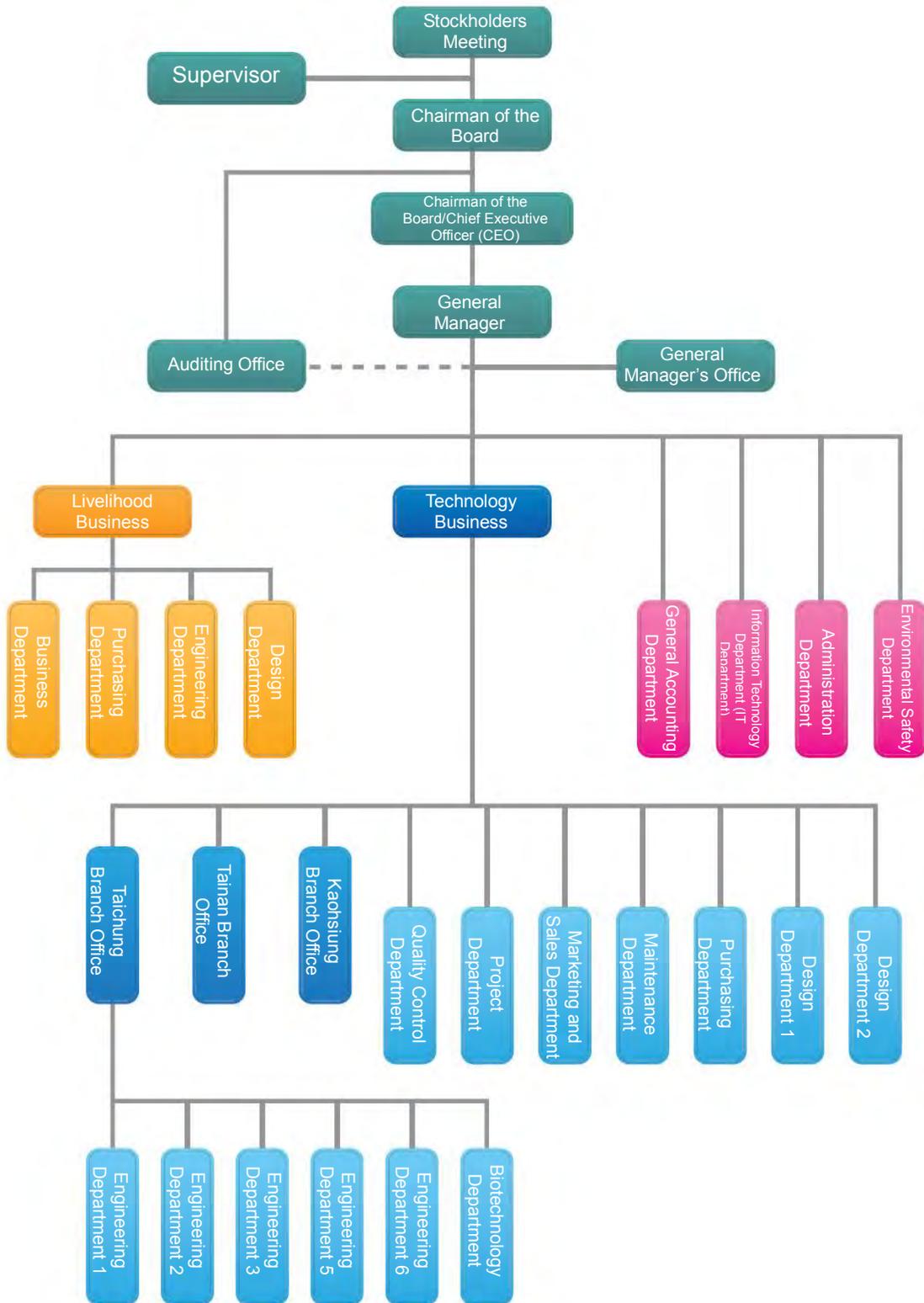
- Focusing on our business and continuing the integration of diverse engineering types,
- Expanding professional service for upgrading biotechnology and medical industry,
- Maintaining China' s market and new locations and developing new clients,
- Integrating the specialty of the manufacturing process of gas and chemical supply system;
- Recruiting diverse talents and actively cultivating management teams.

For our middle-term and long-term goals, we will continue to provide integrated engineering service and try our best to develop with our multi-region, multi-industry and multi-angle layout strategies. Under the axis of sustainable management, we integrate our business and resources, provide top service quality, and establish and maintain the brand of Acter. To achieve these objectives, our key strategies include:

- Devoting to innovative engineering methods,
- Focusing on Acter' s advantages,
- Building comprehensive marketing service system,
- Rooting China' s market and aiming for international stage;
- Continuing our focus on technology, biotechnology, livelihood and petrochemical industries.



2-4 Corporate governance



Board of directors

The highest governance unit of Acter is the board of directors which is composed of professionals with complete and rich knowledge, skills, literacy, educational backgrounds and work experience. As Acter highly values diversity, the board of directors generally has operational and judging ability, accounting and financial analysis ability, management ability, risk management ability, industrial knowledge, the prospects of international market, leading ability and decision-making ability. The board of directors is composed of five directors (including a Chairman) and two independent directors. In addition, it has one supervisor and one independent supervisor. The primary responsibility of the board of directors is to supervise Acter's operating strategies, being followed by cultivating excellent managers and leaders and safeguarding investors' interests and benefits. The board of directors is held annually and regularly to discuss the major events of our company. In 2013, the board of directors was held seven times. In stipulating the meeting regulations of the board of directors, we have listed affairs that have to be proposed to the board of directors and have designed a system to avoid the conflicts of interest among directors. Our directors have high self-discipline, and they avoid any discussion and resolution regarding issues with the conflicts of interest. In addition, they do not exercise the right to vote for other directors. Setting its goal to protect stakeholders and bring prosperity to the society, Acter's board of directors pursues decency and sustainable management.

| Title | Name | Gender | Educational background and work experience | Position in Acter | Attendance rate |
|----------------------|-----------------|--------|---|------------------------------------|-----------------|
| Chairman | Jin-Li Liang | Male | EMBA (Executive Master of Business Administration) in National Chiao Tung University Refrigeration and Air Conditioning Group of Department of Electrical Engineering in National Taipei University of Technology Gongshan Air Conditioning and Refrigeration Co., Ltd./Manager of engineering department | CEO of Acter Co., Ltd. | 100.00% |
| Director | Jiong-Tang Yang | Male | EMBA in Tunghai University Refrigeration Group of Department of Electrical Engineering in National Taipei University of Technology | | 100.00% |
| Director | Xin-Ming Gao | Female | International Business Management Group of EMBA in National Taiwan University Chief of Electronics Department of Industrial Technology Research Institute | | 85.61% |
| Director | Tai-Zhen Hu | Male | EMBA in Tunghai University Refrigeration and Air Conditioning Group of Department of Electrical Engineering in National Taipei University of Technology Honorary member of the Phi Tau Phi Scholastic Honor Society of the Republic of China Instructor in National Chin-Yi University of Technology Permanent member of council in Taiwan Refrigeration and Air-Conditioning Engineering Association of the Republic of China Judge for skill examination of technicians for refrigeration and air-conditioning installation and repair by Ministry of the Interior General Manager in Gongshan Air Conditioning and Refrigeration Co., Ltd. | Advisor of Acter Co., Ltd. | 71.43% |
| Director | Charly Hsu | Male | International Business Management Group of EMBA in National Taiwan University Chemical Engineering Department of National Taiwan University Vice General Manager in General Manager's Office of OMAX Technologies Inc. | General Manager of Acter Co., Ltd. | 100.00% |
| Independent director | Rong-Xiang Zhao | Male | EMBA in National Taiwan University Director and Speaker in General Manager's Office in Formosa Plastics Corporation | | 100.00% |

| Title | Name | Gender | Educational background and work experience | Position in Acter | Attendance rate |
|------------------------|---------------------------|--------|---|-------------------|-----------------|
| Independent director | Bai-Lu Wang | Male | Department of Industrial Management in National Taiwan University of Science and Technology General Manager of InfoTimes (China Times Group) Advisor and Director of Acer Group (Third-Wave Information) Evaluation Commissioner for Schools of Ministry of Education | | 100.00% |
| Supervisor | Bi-Hui Wu | Female | Department of International Trade in Feng Chia University General Manager in Long King Leather Products Co., Ltd. School of Management in National Chung Hsing University | | 71.43% |
| Supervisor | Yun-Chun Wang (Note 1) | Female | Juris Doctor (J.D.) of Washington University in St. Louis, U.S.A. Bachelor of Business Administration in University of Texas, U.S.A. Researcher for Summer Law Program in Oxford University, England Attorney in Foley and Mansfield LLP in U.S.A. Assistant Professor in Business School of National Chiayi University | | 100.00% |
| Independent supervisor | Hui-Xin Ye | Female | Department of Accounting in Tunghai University Accountant in C. H. Chang Co. | | 100.00% |

Note: Please refer to P.16~18 of 2013 annual report for detailed director and supervisor information.

Note 1: Supervisor Yun-Chun Wang resigned her position on June 7, 2013.

Compensation committee

Under the supervision of the board of directors, Acter has established a compensation committee which is composed of an independent director and several external experts. Compensation committee regularly evaluates the performance of directors, supervisors and high-profile managers, reviews policies, systems, standards and structures regarding compensation to stipulate the compensation for directors, supervisors and managers.

The annual compensation of the highest governor and high-profile managers is chiefly composed of salary and premiums. Premiums come from annual profits after 10% of legal surplus is deducted, and the premiums shall not exceed 3% of the balance. In addition, the compensation committee has to evaluate annual compensation policies and make appropriate adjustment in accordance with Acter's annual performance. In 2014, the committee had a meeting twice.

| Title | Name | Attendance rate |
|----------------------|--------------|-----------------|
| Independent director | Bai-Lu Wang | 100% |
| External expert | Qian Yang | 100% |
| External expert | Wen-Jie Wang | 100% |

Composition of high-profile managers

Leading Acter's excellent management teams for the daily operation of the company, Chairman and CEO Jin-Li Liang has gradually and steadily made Acter become a "creator of quality space," and the first brand in the industry. As Chairman and CEO Liang specializes in the air-conditioning and electromechanical integration engineering, and he has served the company for over two decades from a basic-level supervisor, he is highly familiar with the operation of the company and has accumulated rich practical experience in the filed to integrate the resources of our teams. In accordance with Acter's risk assessment authorization regulation, major resolutions can only be executed after they are discussed and resolved by the board of directors. The policy can ensure the best benefits of Acter and shareholders. It is believed that under the leadership of Chairman Liang, we can build a stable foundation for the sustainable management of our company.

| Title | Name | Assumption date | Chief responsibility |
|-----------------------------|------------------|------------------|---|
| Chairman and CEO | Jin-Li Liang | July 1, 2011 | <ol style="list-style-type: none"> 1. Leading management teams and building operational strategies and objectives. 2. Integrating the organizational operation of each company in Acter Group and cultivating talents. |
| General manager | Charly Hsu | February 1, 2010 | <ol style="list-style-type: none"> 1. Commanding the execution and coordination of Acter's operation and project plans. 2. Supervising the normal operation of organizational functions of each department. 3. Leading business units to develop new businesses and to promote major policies. |
| Senior vice general manager | Chin-Chuan Chang | January 17, 2008 | Leading and taking charge of the projects of engineering department and supervising progress and evaluation. |
| Assistant manager | Ming-Kun Lai | February 1, 2007 | Leading livelihood business to develop business and execute projects in northern Taiwan. |
| Assistant manager | Eric Wang | January 17, 2008 | Leading technology business to develop business and execute projects in central Taiwan. |
| Assistant manager | Steven Cheng | November 1, 2013 | Leading technology business to develop business and execute projects in Tainan. |
| Assistant manager | Po-Sheng Lee | February 1, 2007 | Leading technology business to develop business and execute projects in Kaohsiung. |
| Assistant manager | Evan Fan | January 7, 2011 | Leading technology business to execute projects and business. |
| Financial manager | Angie Tsao | August 1, 2009 | <ol style="list-style-type: none"> 1. Contacting shareholders. 2. Making statements for the group. 3. Leading and taking charge of the stipulation, analysis and execution of Acter's financial accounting strategies. |

Please refer to P.16~18 of Acter's 2013 annual report for detailed educational backgrounds and work experience of managers.

Acter's website: http://www.acter.com.tw/acter_web/investors_report.php

Honest management

Upholding the basic attitudes of being honest and humble, we also request our employees to comprehend and obey Acter's "honest management operating procedure and behavioral guidelines." Honesty and anti-corruption are basic requirements for each employee of Acter in conducting business. In addition, to ensure that Acter implements legitimate management and the appropriate behavior of our employees, we have stipulated the "code of ethics" and "employee business ethics standard." Our employees can always check each regulation on our Intranet. Moreover, to stress how much Acter values honesty, we propagandize honest management to make sure our employees fully understand by educational training and meetings. In 2013, Acter was examined by the auditing department, and it showed that we did not have any risk of corruption, anti-competitive practice, antitrust and monopolization, and we did not receive any report of illegitimate management.

In light of the following issues, Acter has stipulated behavioral guidelines to request each employee to abide by:

- Providing or receiving illegitimate benefits is strictly prohibited.
- Lobbying fees are prohibited.
- The handling of political donations.
- The handling of charity donations or sponsorship.
- The handling of benefit evasion.
- Confidential mechanism.
- The disclosure of confidential business information is prohibited.
- Insider trading is prohibited.
- No trading with dishonest managers.

Employees' opinion mailbox

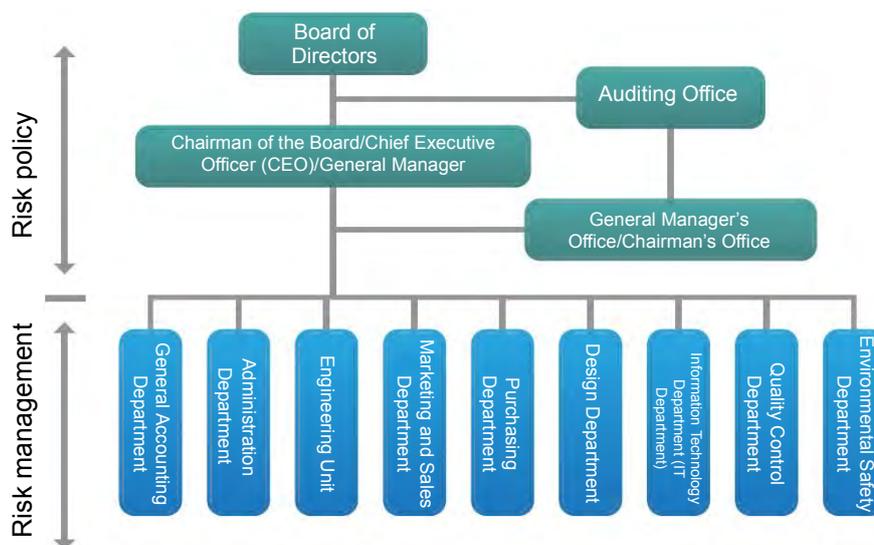
Acter's employees' opinion mailbox was set up in 2013, and it provides consultation for our employees or lets our employees to report any behavior that does not conform to our company's behavioral guidelines. We prudently handle each case, and the manager of the mailbox does not conclude a case until appropriate action is executed. In 2013, Acter did not receive any accusation.

The screenshot displays the Acter website's navigation bar with links for 'Company Introduction', 'Service Items', 'Engineering', 'News Center', 'Investor Relations', 'Service Points', and 'Human Resources'. The main banner features the slogan '優質空間的塑造者' (Quality Space Shaper) and an image of a hand holding a pen over a blueprint. The 'Employee Opinion Mailbox' section is highlighted, with a sub-header '員工意見信箱' and a description: '聖輝為便於員工與公司管理階層、董事及監察人直接進行溝通，特設置員工專屬信箱，以提供多元化的建言及申訴作業管道，冀與員工保持密切互動。' The contact email 'shen.huei@mso.hinet.net' is provided. A sidebar on the left lists HR-related topics like 'Welfare System', 'Growth and Learning', and 'Employee Activities'. A 'Back to Top' button is visible in the bottom right corner of the page.

Risk management

Acter has conducted risk management for any uncertain factors regarding our business management to measure and evaluate risks of different sources, and to effectively supervise and control them. The highest supervisors of our administration department, general accounting department, engineering department, business department, purchasing department, design department, information technology department (IT department) and environmental safety department have formed a risk management unit. In light of the following risks, the unit can take prompt response or preventive measures.

- Market risk
- Credit risk
- Liquidity risk
- Operational risk
- Legal risk
- Information security risk
- Natural disaster or other accidental event
- Other risks



Operation and management of corporate social responsibility

Acter has not set up a corporate social responsibility committee, so our administration department takes charge of promoting corporate social responsibility, proposing and executing corporate social responsibility policies or systems, and reporting to the board of directors regularly. Our environmental safety department takes charge of environmental management to maintain the related system of environmental management and to hold environmental education programs for managers and employees on a regular basis. We regard it as the responsibility of each of our employees to achieve sustainable management, so high-profile managers in each department are responsible for leading all employees to strive for the better future of our company. The concept has been reflected upon the framework of the entire group: the managers of our branch offices lead local staff to promote sustainable management. Moreover, we regularly convene supervisor meetings for high-profile managers to reflect upon the questions or suggestions of our employees regarding the sustainable strategies of Acter. If there is any appropriate request, it will be proposed to the board of directors, and directors will make proper response.

We are honored to share Acter's first corporate social responsibility report with each of our stakeholders. The report not only demonstrates Acter's concern about and implementation of sustainable management issues, but also shows our resolution to lead the brand Acter toward the international stage. The report has been prepared and planned by our administration department, and it has been reported to our CEO who will announce it after reviewing the report. We will continue to publish our corporate social responsibility report, and will establish a complete report compiling procedure and inner control system to show our responsibility for and attitude toward maintaining the quality of our corporate social responsibility report.

2-5 Awards



Taiwan Refrigeration and Air-Conditioning Engineering Association of the Republic of China
--Taking the Lead in Industry

Acter has participated in Taiwan Refrigeration and Air-Conditioning Engineering Association of the Republic of China for three decades, and being a special member of the association, we have been assisting the association to promote related affairs and ardently participating in and engaging in various events held by the association. We dedicate ourselves to elevating professional electromechanical and air-conditioning skills with the association, have benign competition with other companies, provide techniques and services to the industry, help create economic value and upgrade the industry to create Taiwan's economic miracle.

To promote the industrial safety management of Taiwan's government, Acter requests each project to follow the standard operating procedure (SOP). In addition, we also assist our partner companies to achieve Acter's standard. To ensure industrial safety management, a toolbox meeting is held every day before work starts to propagandize industrial safety and notes. We strictly request irregular inspection for our safety equipment and protective devices during any engineering process to make sure our employees can complete engineering smoothly and return home safely.



The Excellent Product Association of R.O.C.
--2013 National Quality Gold Brand Award



Department of Labor, Taipei City Government
--Industrial Safety Observation on Construction Sites in New Taipei City



Corning Inc.
--Incident and Injury Free Industrial Safety Achievement



China Ecotek Corporation
--Industrial Safety Achievement of Cooperative Company

Acter actively participates in related commercial and business associations and organizations to urge our exchange with other companies, and even learn from and cooperate with each other.

- Taiwan Refrigeration and Air-Conditioning Engineering Association of the Republic of China
- Taiwan Water Pipe Engineering Industries Association
- Taiwan Electricity Industry Association
- Taiwan Energy Service Association
- Taiwan Solar Power Generation System Association
- Taichung Importers and Exporters Chamber of Commerce
- Taiwan Parenteral Drug Association
- Taiwan Solar Thermal Energy Association

2-6 Challenges and opportunities

Climate Change

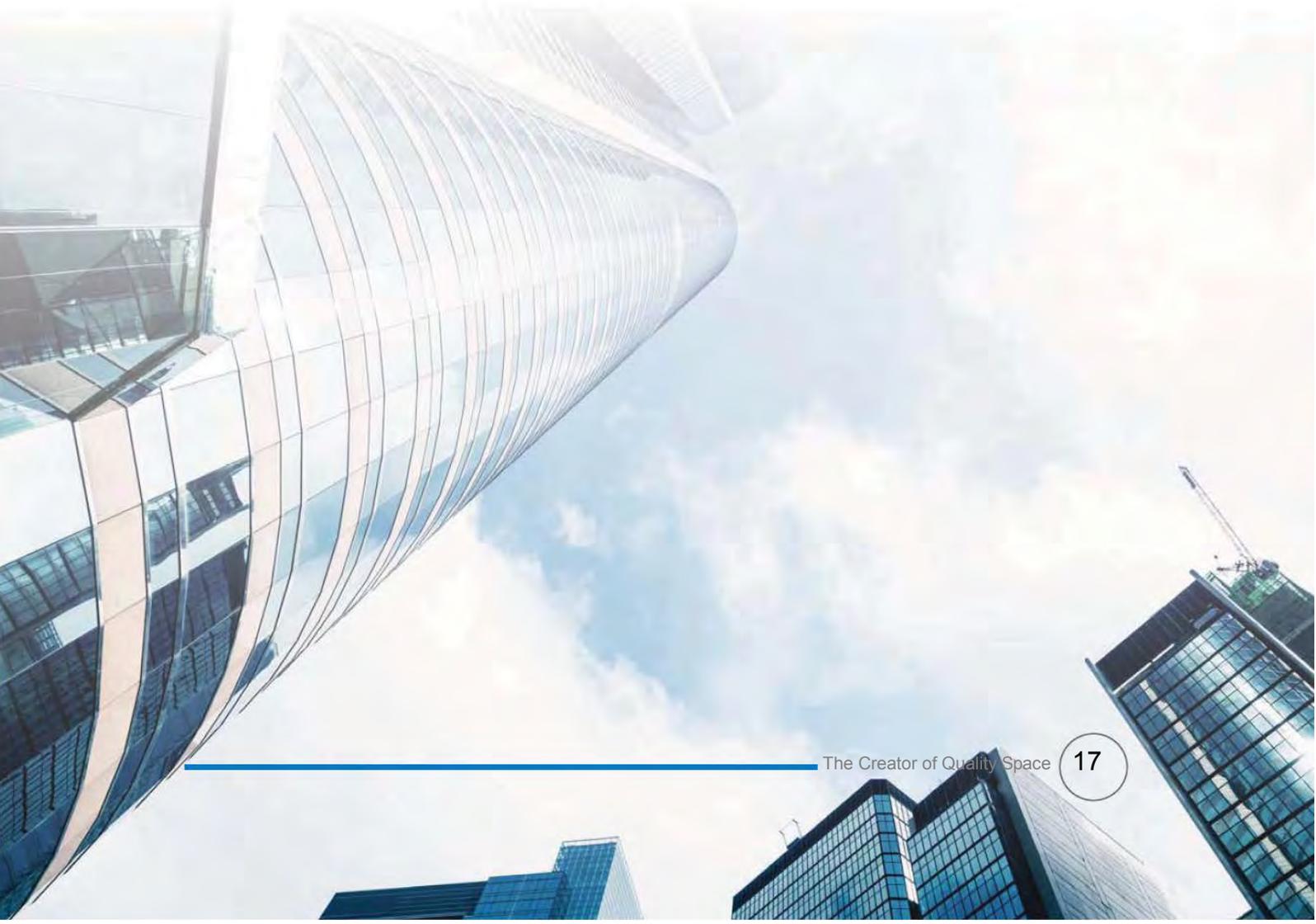
Taiwan is a manufacturing center of precision industry in the world. In recent years, in addition to electronics manufacturing industry, biotechnology has gradually become a new industry. Biotechnology industry demands environmental cleanness, temperature and humidity highly, which indicates that it requires stable power supply. In recent years, the cost of power increases year by year, and the demand for stable power implies the increase of costs. It has become an important issue for the biotechnology industry to control costs and maintain the cleanness of the environment, temperature and humidity. This is professional service that Acter offers. Moreover, we actively research and develop new engineering methods to provide energy-saving engineering for our clients.

Industry Moving Abroad, Companies Without Desire to Invest

Due to the consideration of labor costs and the transfer of the international market, high-tech industry in Taiwan has transferred to China and Southeast Asia, which makes electromechanical and air-conditioning and clean room integration companies move abroad, and which forces Taiwan's engineering firms to face the feasibility of expanding their foreign market. However, unfamiliar laws and investment environment have increased the management risk of a company. As we have accumulated quite amount of engineering scale and experience, we have better bargaining ability for products from equipment and material suppliers than other companies. In addition, we involve in different industries, so we are more flexible in responding to current economy: when a single industry in the market is not prosperous, we still have other business opportunities for other industries. The prosperity of a single industry hardly affects us, and we can strengthen our company's competitiveness with our superior bargaining ability. Furthermore, to respond to the trend of Taiwan's production bases moving abroad, we have established our market in China since 1996, and we have successively established our branch offices in Suzhou, Shenzhen, Shanghai, Vietnam, Singapore, Malaysia and Indonesia, which helps us strive for engineering for Taiwan's firms and international corporations, and expand our foreign market.

Low price competition

In recent years, due to bad economy and fierce competition on the market, competitors on the market of electromechanical and clean room engineering lower their prices, which has led to the frequent occurrence of the chaotic phenomenon of bidding with low prices. In addition to our technical management ability and practical experience, our prices have to compete with our rival companies, leading to the decrease of our profits. Moreover, as the range of electromechanical and clean room engineering covers extensively, there are numerous participants in each engineering field. Furthermore, many large manufacturing companies seize the opportunity to take the electromechanical engineering market by force with a turnkey method, causing the management environment for electromechanical engineering and clean room industry to become tougher. By taking any opportunity to attract engineering, and through our innovative techniques and special engineering methods, we make a suggestion for our clients regarding valuable engineering to effectively reduce their costs. In addition, we have good construction management ability and engineering quality to help lower our marketing and administrative costs and engineering risks. Meanwhile, we pay attention to the investment of our talents, and cultivate the professional techniques of our engineers to increase our unit output value. We also rapidly command the development trend of each engineering technique, continuously strengthen our cooperation, research and development with academic and research units, fortify our technical level and integration and construction ability, and win trust and approval from our clients. Furthermore, we independently take full charge of engineering business with a higher grade or larger amount of money, increase business charges and elevate our successful bid rate to alleviate harm from the decline of profits of our projects. Last but not the least, through our stable cooperation with suppliers, we control our costs to improve our competitiveness and to elevate our advantage in engineering prices over other companies.

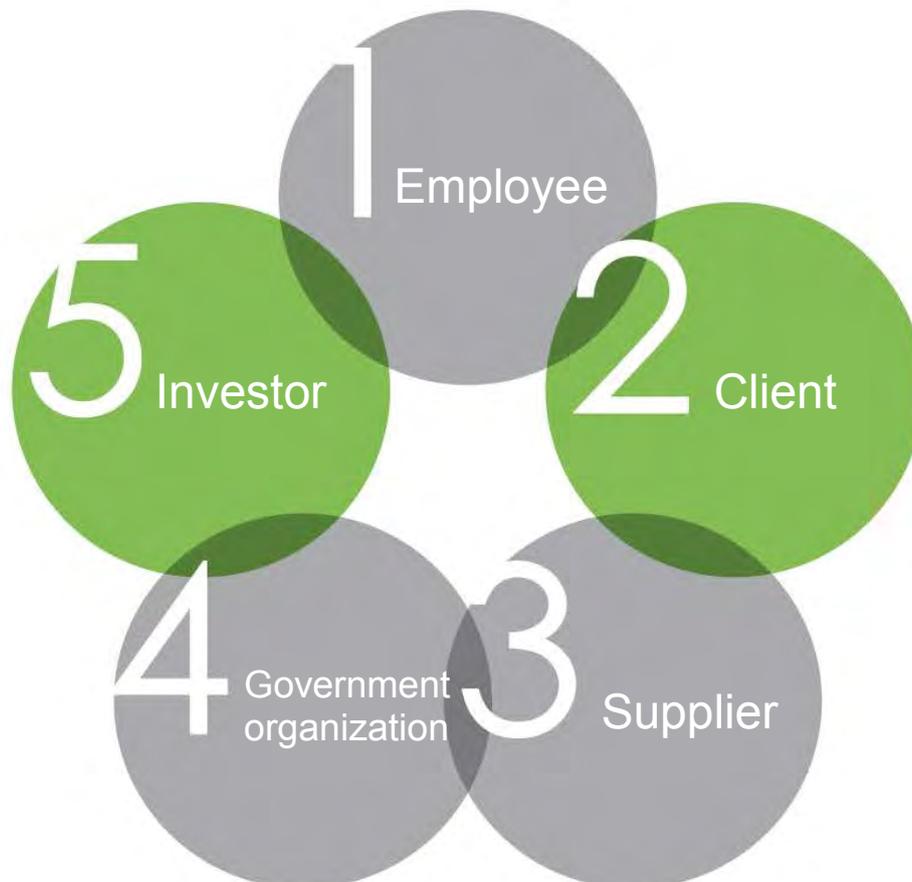


3-1 Identifying stakeholders

Acter makes efforts to pursue sustainable management and establish good communication channels to interact with our stakeholders in the hope of full comprehension of their expectations toward Acter. To thoroughly identify the community of stakeholders and communicate effectively with them, our department supervisors, in accordance with impact and influence, have defined stakeholders as:

- All of those who are directly or indirectly impacted by the operating policies of Acter.
- All of those who directly or indirectly influence the operating policies of Acter.

According to the definition of stakeholders, we have identified five chief stakeholder categories:



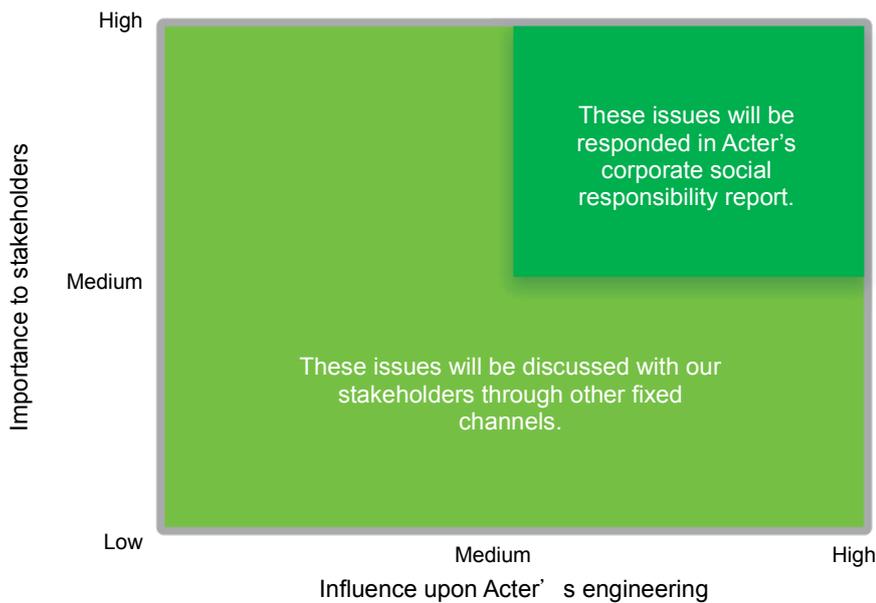
3-2 Communicating with stakeholders

We know that we must maintain communication channels with our stakeholders in the process of achieving sustainable management to facilitate transparent communication and dialogs with them. As we have long-term and stable management, we have won support and approval from our stakeholders. Meanwhile, we attempt to deeply understand issues that our stakeholders are concerned about and provide them with related feedback and policies. We are honored to share our first published corporate social responsibility report with our stakeholders to report our achievements in light of issues that they pay attention to. We have planned to issue a corporate social responsibility report each year in the future in the hope that we can show our stakeholders our efforts and achievements in sustainable management through the exchange channel.

| Stakeholder | Issues that are concerned | Communication methods with stakeholders |
|-------------------------|--|---|
| Employee | Employee-employer relation Occupational health and safety Training and education Corporate governance Ethics and honesty | Holding a labor-and-capital coordination meeting each quarter irregularly Educational training for employees Employees' opinion and complaint hotline and mailbox Corporate documents Bulletin board Email |
| Client | Product and service Occupational health and safety Child labor Anti-competitive practice Obeying environmental laws Competitive advantages | Project team Daily communication Client satisfaction survey held each year Irregular phone calls and email |
| Supplier | Purchasing strategies Complaint mechanism for labor issue Management of supply chain | Daily meeting Web journals for suppliers Irregular visits to suppliers/contractors Irregularly investigating related information |
| Government organization | Economic performance Waste water and waste Obeying financial and labor laws Occupational health and safety of employees Child labor, forced or compulsory labor Impact upon local community | Financial report/major information announced each quarter Maintaining good interaction with government organizations Irregularly participating in related meetings |
| Investor | Economic performance Market image and corporate opportunity Ethics and honesty Competitive advantages | Corporate website and public information observation station Speaker's mailbox Shareholders' meeting each year Forums |

3-3 Identifying major aspects

Through interviewing our high-profile supervisors, we organize issues related to sustainable management, and department supervisors define key issues in accordance with the influence of sustainable development. From the stance of our stakeholders, we respond to issues that they are highly concerned about and that are highly influential in Acter with the corporate social responsibility report. Other aspects will be discussed with our stakeholders through ordinary channels on a regular basis.



The following aspects are highly concerned by stakeholders and have major influence upon Acter.

| Management aspect | Economic aspect |
|---|---|
| Corporate governance Risk management Ethics and honesty Sustainable development strategies | Economic performance Future market image and corporate opportunities Purchasing strategies |
| Environmental protection aspect | Social aspect |
| Usage of product materials and renewable materials Energy management Waste water and waste Produce and service Obeying environmental laws | Child labor, forced or compulsory labor Maintenance of employee-employer relation Occupational health and safety Training and education for employees Labor complaint mechanism Impact upon local community Anti-competitive practice |

3-4 Major issues

Acter has adopted the following four steps to ensure that issues that our stakeholders are concerned about have been completely responded in the report.

1. **Selecting and identifying all aspects applicable to Acter's Global Reporting Initiative 4 (G4)**

Our department supervisors take charge of studying the indexes of each aspect in G4 and compiling a report applicable to aspects in Taiwan and engineering nature. In addition, they further discriminate whether the impact affects the internal operation or external environment of Acter. The corporate social responsibility report chiefly presents what has happened to each aspect of Acter.

2. **Evaluating compiled aspects and issues and prioritizing them**

In analyzing each aspect, a sustainable team determines whether Acter should disclose a certain aspect in accordance with its significance and the inclusion principle of stakeholders.

3. **Reconfirming the order**

The sustainable team reexamines the order of importance of each aspect, and requests department supervisors to reconfirm whether a certain aspect disclosed by the sustainable report can provide stakeholders with valuable information to let them fully comprehend our responses to major issues.

4. **Reviewing and auditing sustainable report**

After compiling a sustainable report, the sustainable team has to read the report again to view whether all major aspects have been completely presented in the report. Furthermore, our Chairman has to review the sustainable report in person to ensure that the report can show our passion for sustainable development and "honesty and humbleness," the basic attitudes of Acter.



Achievements of sustainable management

4-1 Professional turnkey project service

With specialized engineering techniques and abilities, Acter provides rapid and flexible integration service and comprehensive turnkey service for our clients from design and planning, engineering construction, engineering supervision, and maintenance after the completion of engineering. Our multi-industry, multi-labor, and multi-talent strategies make us possess solid strength to provide our clients with professional and all-dimensional plant planning. Through the horizontal and professional integration of the industry chain, our service items have gradually expanded to include livelihood and technology business: photoelectric industry, semiconductor industry, biotechnology industry, energy industry, and energy-saving engineering. In 2013, we successively added the construction of biotechnological and medical buildings, and the electromechanical and air-conditioning engineering of grand residences and tourist hotels to provide our clients with the integration service of diverse engineering techniques.

Different from other industries, the techniques, research and development of system integration engineering of Acter are to reorganize engineering methods, materials and equipment to elevate their efficacy. In addition, based on individual needs, we customize and integrate professional knowledge regarding different fields such as architecture, electromechanics, air-conditioning, fire control, device control, piping and engineering management to build excellent space that satisfies our clients' needs. With professional planning, techniques and abilities, we pay attention to each detail of engineering, maintain design quality, standards, functions and demand. In 2013, Acter did not receive any report of violation of product and service laws.

Clean room engineering



Electromechanical and air-conditioning



Ventilation engineering



Constant temperature and humidity engineering



Environmental engineering



Maintenance engineering



Integrated Planning with Innovative Engineering Methods

Constantly pursuing breakthroughs and innovation, Acter has introduced new engineering methods to the public to improve the experience of excellent space. In 2013, Acter invested NTD43,683,000 which accounted for 9.20% of our annual operating expense that year in developing various engineering methods. Compared with the research and development expense of NTD22,442,000 (accounting for 5.25% of operating expense) in 2012, our research and development expense increases year by year. We uphold the spirit of continuous research, development and innovation to provide the safest and highest quality engineering planning service. In recent years, due to global warming and environmental protection awareness, we adopt innovative engineering methods and practical experience to provide our clients with energy-saving engineering service in different engineering categories. Representative innovative engineering methods for each engineering category are as follows:

- **Electromechanical engineering:** Taking “using stored ice to transfer peak load” for example, we operate our refrigerant compressor to manufacture refrigerants during off-peak electricity time at night. When a compressor operates, and when the temperature of brine is below zero degree Celsius, water in storage containers freezes into ice to store a great amount of latent heat. During peak electricity time in the daytime, ice melts to release cold energy to meet the load demand of air-conditioning and to reduce the operation of a compressor. Electricity for air-conditioning which has been transferred from peak time to off-peak time successfully transfers the peak load of air-conditioning in the daytime and lower expenditure on power.
- **Super tall building engineering:** Taking “42-story architecture with synthetic functions” for example, we have adopted an isolation method for the transition level to successfully lower the pressurization level of pipes and increase stability and safety during operation. In addition, the method has greatly reduced the entire engineering expense.
- **Special engineering:** Taking “integration techniques in negative pressure hospitals for SARS” for example, through pressure differences indoors and outdoors and based on the feature of air flowing from high pressure area to low pressure area, air outdoors only flows to negative pressure area indoors. Negative pressure is an important protective mechanism to isolate inside from outdoor environment, and it is often used as a means to prevent air from spreading, and it can guarantee airstreams to flow to expected directions. Acter has adopted the negative pressure technique to successfully assist hospitals to establish negative pressure isolation wards.
- **Biotechnological engineering:** Taking “integration engineering techniques for clean rooms of cGMP plants” for example, PIC/S GMP standard has a stricter request for the establishment of clean rooms in pharmaceutical factories. Different from Taiwan’s current cGMP standard, the technique prevents the cross-contamination of facilities and operation. Through the integration engineering technique for clean rooms, we assist pharmaceutical industry to improve the requirement for air cleanness in workplaces to conform to PIC/S GMP standard.
- **Clean room engineering:** Taking “turnkey engineering for clean rooms” for example, we control temperature, humidity, airflows, air pressure, and particles through air indoors and integrate the rooms with indoor illumination and dust-free building materials to assist enterprises to complete their clean room engineering.
- **Livelihood engineering:** Taking “waste heat recycling” for example, waste heat from air-conditioning and heat source from air outdoors are used to create hot water to reduce the number of boilers. In addition to helping companies to lower their equipment costs, the technique can reduce the usage of fuels and the emission of carbon dioxide.
- **Manufacturing process engineering:** Taking “the elevation of the usage rate of systems” for example, the technique combines the cold source supply system to effectively elevate the usage rate of the system through a deep understanding of manufacturing processes.

Patent application

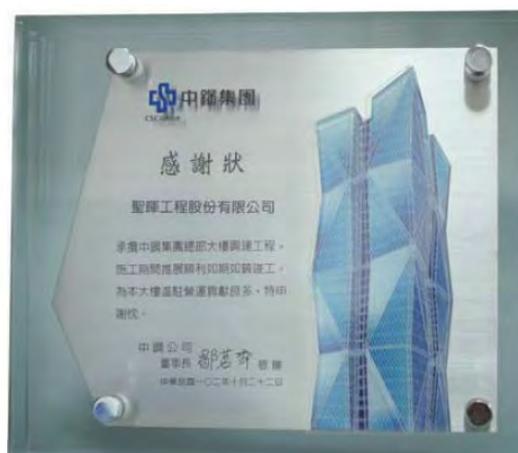
Different from the research and development items of other industries, our integration engineering is chiefly based on the different needs of industries to integrate the engineering methods of each system and reorganize materials and equipment to elevate their efficacy to create and provide operating systems and environments that meet the production demand of our clients. As the industrial dependency of the electromechanical industry is high, our research and development mainly come from the innovation of upstream and downstream industries to further push forward an overall reform. To break through the current situation to achieve outstanding innovation, we actively establish the procedures of basic research, design and management. As our cross-functional development team reaches intensive integration among different functions, we continue to develop integration techniques and abilities for the renovation of high-tech plants. Moreover, we integrate electromechanical engineering and the design of plant renovation upward and complete our integration and combination abilities for manufacturing processes and equipment of plants downward.

In the aspect of patent techniques, up until 2013, we have obtained over 30 patents in China, which are primarily engineering construction, the application and change of new materials, and the software publications for the supply system of chemical equipment.

| Patent type | Patent name |
|--------------------|--|
| Practical new type | Fixed base for R angle |
| | Components of R angle |
| | Internal angle |
| | Decorative materials |
| | Connection installation used in keel frameworks of clean rooms |
| | Materials for external angles |
| | Materials for doorframes |
| | Materials for invisible hanging beams |
| | Materials for hanging beams |
| | Fixed components for fluorescent tubes |
| | Chemical supply system |
| | Three-way tank for chemical supply system |
| | Valve tank for chemical supply system |
| | Sampling box for chemical supply system |
| | Connection devices for pipe couplers in chemical supply system |
| | Acid chemical supply and control system |
| | Monitoring and warning system for chemical supply |

Engineering achievements

After we assist our clients to adopt the aforementioned innovative and energy-saving engineering methods, they can reduce the usage of energy in operating processes, save operating costs, and alleviate impact upon our environment. Furthermore, our clients can apply for green architecture certification such as LEED of U.S. Green Building Council and Taiwan's green architecture mark with their engineering achievements to elevate the images of their companies and shape their value.



With respect to entire construction, we attempt to provide our clients with energy-saving engineering projects with total solutions including air-conditioning system, illumination system, and space design for clean rooms, which will be improved with our professional techniques. By integrated and effective evaluation, we make the best operation of systems and create the greatest energy-saving achievements.

1. Green architecture of China Steel Corporation

By preventing excessive amount of ice water in air conditioners and selecting energy-saving ones, Acter has assisted China Steel Corporation to achieve the energy-saving index—air-conditioning of nine evaluation indexes EEWB system in green architecture in the air-conditioning project for the buildings of the corporation.

| Facilities | Energy-saving methods | Illustration |
|------------------|--|--|
| Air-conditioning | <ol style="list-style-type: none"> 1. Ice water machine: Machines that conform to CNS12812 of green architecture mark are selected. 2. Meter for efficiency of condensation pump and ice water one-time pump 3. Start variable frequency of ice water pump twice 4. Start variable frequency fan for cooling water tower. | Variable frequency air-conditioning to save energy |
| | <p>Control methods for wind pipe system:</p> <ol style="list-style-type: none"> 1. VAV system is adopted to set room temperature at 24 degrees Celsius along with the variable frequency operation of air-conditioner (start the system one hour before work in the daytime and stop the system half an hour after work). 2. The natural lighting of double walls with internal and external curtains is adopted, and a ventilator is set up to discharge heat source to prevent heat source outdoors from flowing inside (chiefly for sunlight from the east and west, and the start and stop of time control are adopted.) | <ol style="list-style-type: none"> 1. Constant temperature, wind change, energy-saving 2. Separating sunlight and heat source and improving indoor temperature |
| | <p>Control methods for pipe system: Condensed water in air-conditioning is recycled and delivered to reclaimed water disposal system in B4F. After completion, the water is used in spray irrigation system.</p> | Recycling and reusing reclaimed water |

2. LEED certification for wafer plant

In the MEP electromechanical engineering project of F15P1 office of a wafer plant, Acter has assisted 15 large wafer plants to obtain LEED of U.S. Building Council, a golden level green architecture mark, through cooling water, central ice machines, MAU, AHU systems and illumination.

| System | Energy-saving engineering methods | | Illustration |
|---------------------|--|--|--|
| Cooling water | High-temperature difference cooling water system (DT=6 degrees Celsius) | 6-degree Celsius temperature difference system is adopted to reduce the pump amount of cooling water. | Reducing the exhaustion of water pump. |
| Central ice machine | Heat recycling with ice water machine | Condensed heat source is collected for MAU to preheat, and it is later used with a heat pipe. | Recycling heat for reuse |
| | FCU cooling in perimeter area | FCU cooling is adopted for perimeter area when sunlight comes from the east (07:00AM~12:00PM) | Isolating temperature change outside and increasing the comfort of an office environment |
| | Hot pump system | Gymnasiums adopt gas to water heat pump | Outside gas is used to reduce energy exhaustion |
| | Dual warm-and-ice water system (5/12 degrees Celsius; 12/20 degrees Celsius) | Ice water system is divided into double warm framework, and high-temperature difference is adopted DT≥7 degrees Celsius | <ol style="list-style-type: none"> 1. Elevating the operation efficiency of the machine. 2. Reducing the exhaustion of water pump. |
| MAU | MAU the most comfortable control mode (whole external air air-conditioning system) | <ol style="list-style-type: none"> 1. MAU the most comfortable air supply and temperature setting 2. Best ice water plate and pipe control (cooling first before being controlled by heat pipes) | <ol style="list-style-type: none"> 1. Frequency variable and energy-saving 2. Lowering humidity in offices to elevate comfort |
| | Night ventilation design | Air with lower temperature at night is brought inside for ventilation | <ol style="list-style-type: none"> 1. Adjusting room temperature 2. Reducing the concentration of carbon dioxide inside |
| | Refrigerated room control for external air | Air from outside is brought inside in autumn and winter for air-conditioning | Adjusting room temperature |
| AHU | Energy-saving control for air-conditioning in offices | <ol style="list-style-type: none"> 1. Air side adopts VAV control to provide the most comfortable temperature for air-conditioning: 17 degrees Celsius in the morning, 16 degrees Celsius in the afternoon, and 19 degrees Celsius at night. The difference of temperature is approximately 2 degrees Celsius. 1 degree Celsius is elevated for autumn and winter 2. Highly effective motors are adopted for air machines. 3. AHU adopts the change of speed and static pressure control. | <ol style="list-style-type: none"> 1. Elevating the temperature of air and lowering energy consumption. 2. Highly effective motors to save energy 3. Balance of supply and demand, energy-saving and power saving |
| | Energy-saving control for air-conditioning in elevators and machine rooms | Free cooling, energy-saving mode, is adopted for ventilators | Free cooling saves energy and power. |
| Illumination | Illumination in offices adopts low energy consumption for lights. | Offices adopt T bar (T5) lights and DALI design (control mode is illumination adjustable for lights, light control for different areas, timing control, and personnel perception). | <ol style="list-style-type: none"> 1. Automatic control 2. Maintenance of illumination 3. Highly effective and energy saving |

3. Integration engineering for clean rooms

When Acter was first established, we focused chiefly on electromechanical and air-conditioning engineering. With the development of Taiwan's technology industry, we have begun "clean room integration" and "professional manufacturing system integration" engineering service. We have completed several Class 10 to Class 100,000 projects regarding the establishment, building, expansion, renovation, upgrade engineering of clean rooms including installation, air-conditioning and affiliated plant system in Taiwan and China. In addition to our basic techniques in professional fields, we highly value the management of engineering including reasonable and effective space planning, the management of construction quality, the control of construction progress, and the requirement of construction safety.

| Facilities | Energy-saving engineering methods | Illustration |
|---------------------------|--|---|
| Ice water machine | <ol style="list-style-type: none"> 1. One-time variable flow design 2. Variable frequency design for the machine | Variable frequency and energy-saving |
| FFU | <ol style="list-style-type: none"> 1. Highly effective FFU is adopted. 2. Low-pressure filter is used. 3. DC and FFU are adopted. | <ol style="list-style-type: none"> 1. Highly effective motor saves energy 2. Reducing the power exhaustion amount in windmills 3. Revolution change to save energy |
| DCC and return air design | Horizontal installation, eyelid or divider methods are adopted. | <ol style="list-style-type: none"> 1. Increasing production capacity in manufacturing processes 2. Installing light-weighted materials |
| Heat energy recycling | Heat energy recycled in manufacturing processes or plant equipment is used to heat up air-conditioning system. | <ol style="list-style-type: none"> 1. Reducing impact of heat extraction volume upon environment 2. Reducing energy exhaustion |

Persistence in quality and safety

"Quality and safety" are the one and only way for engineering and construction. Only guaranteed quality and one hundred percent safety can meet clients' demand for excellent space, which is the service value of Acter. Through a daily toolbox meeting, we propagandize safety regulations for construction sites and how to maintain safety to our cooperative firms and related staff members. In addition, we irregularly assign personnel to audit the sites to make sure that construction workers obey regulations related to industrial safety to achieve the principle of prevention and zero industrial safety issues. We believe that only we persist in our quality can we satisfy our clients' demand for space and become business partners to create a win-win situation for both parties.

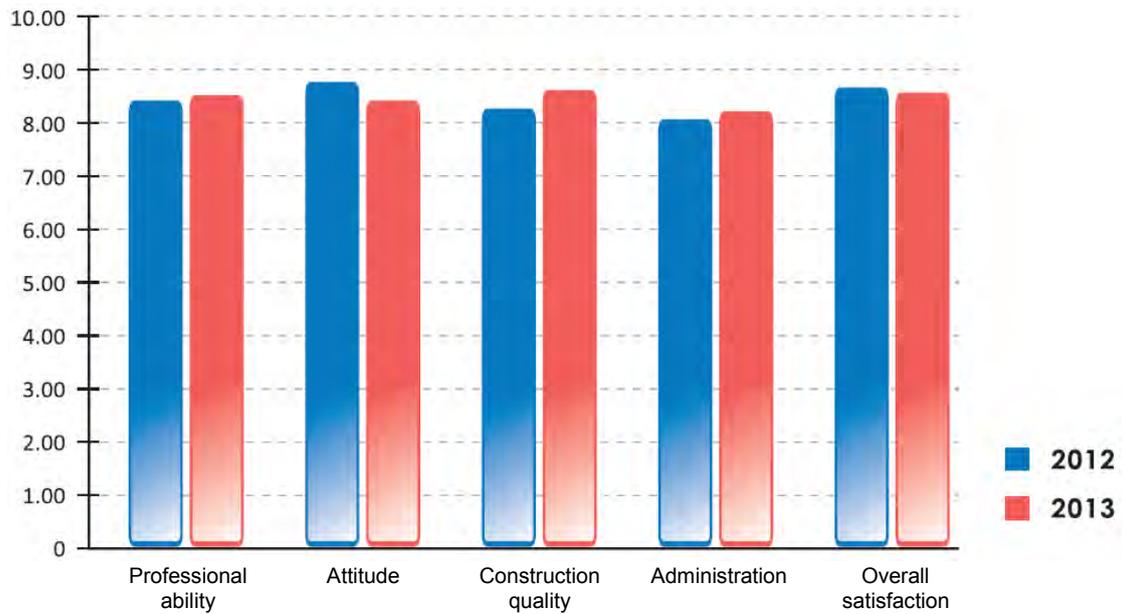
Client satisfaction survey

We highly value our clients' satisfaction with us, so increasing our clients' satisfaction index is our important long-term operation goal. In general communication and interaction, we listen to and understand our clients' demand, and we further propose policies and solutions. Through annual client satisfaction survey and in-depth interviews, we thoroughly comprehend our clients' expectations, and their opinions about and suggestions for Acter to serve as a reference standard for future projects.

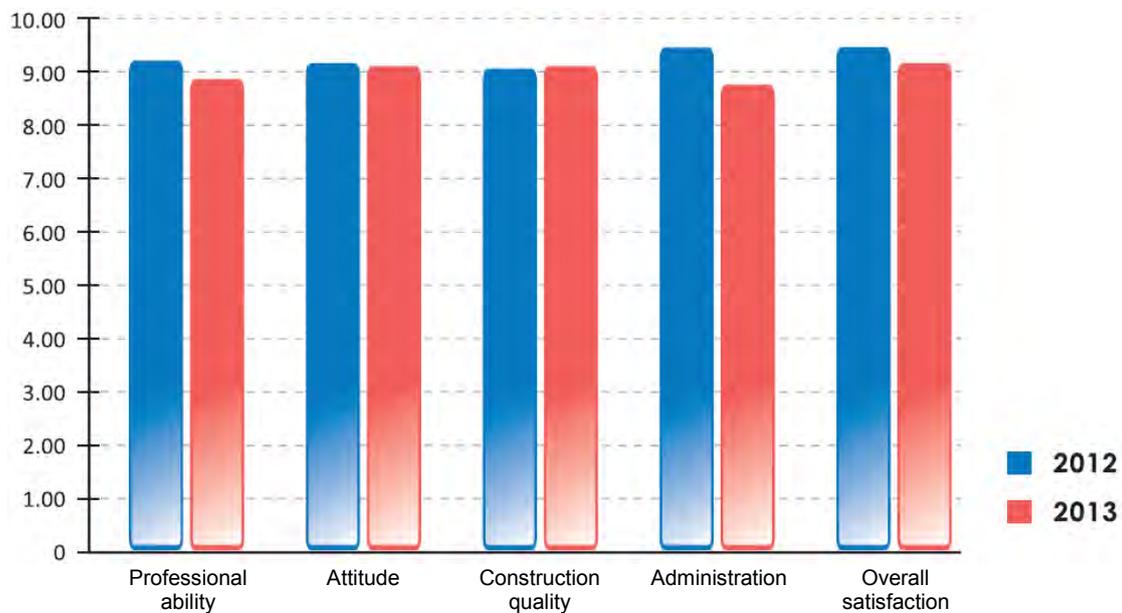
Based on client satisfaction survey for major engineering projects, we understand our advantages in our clients' eyes and service details that we must continue to strengthen. The satisfaction survey is conducted by our engineering department and maintenance department respectively. The items of the survey are composed of five aspects, and our clients fill in and mail it back to our administration department for analysis.

The five aspects of Acter’s client satisfaction survey include professional ability, attitude, construction quality, administration, and overall satisfaction. The results of our client satisfaction survey conducted respectively by the engineering department and maintenance department in 2012 and 2013 are as follows:

Client satisfaction survey by engineering department



Client satisfaction survey by maintenance department



According to survey, we have established a good operating procedure to provide our clients with flexible and professional engineering service, and our clients praise our service highly. However, we know that we still have to make some improvement and that we can grow together with our clients. Therefore, we constantly break through new engineering methods to provide perfect and the most complete service for our clients. Furthermore, to provide more appropriate service, we highly value the feedback from the client satisfaction survey and try our best to make improvement based on our clients' opinions. The survey index of 2013 shows that our long-term clients give us better appraisal, implying that we constantly win trust and approval from them.

| Overall satisfaction | Engineering | Maintenance |
|----------------------|-------------|-------------|
| 2013 | 86 | 91 |
| 2012 | 85 | 92 |



4-2 Cooperative partners

Management polices for suppliers

We select excellent quality suppliers and contractors and assist to provide our clients with excellent engineering service based on regions and engineering service ranges. We are very cautious about the standard of selecting cooperative partners, so our cooperative partners must be examined by Acter first to evaluate their engineering achievements, professional manpower and cooperation, and related certification before they can officially become our cooperative partners. Moreover, we evaluate the credibility, quality and response ability of our cooperative partners on a regular basis to make sure that we provide the most excellent engineering service for our clients.

We hope that our corporate social responsibility spirit can be implemented on our cooperative suppliers and contractors. We treat our employees fairly, provide a safe environment, and create social value together. To move toward sustainable management with our cooperative partners, our purchasing department evaluates our suppliers every half a year including their quality, lead time and industrial safety management. In addition, we irregularly communicate with our cooperative partners regarding human rights, social and environmental issues. We remind our partners that they can propose any issue related to sustainable development via email anytime, and we will discuss with suppliers and solve problems with them.

We uphold that it is every employee's responsibility to implement the sustainable management of an enterprise, and thus, our cooperative partners should cooperate with us, and they should be important promoters of sustainable management. We deeply believe that through our influence on the industry, we can positively push forward the influence of our cooperative partners in supply chains upon the society. Therefore, we thoroughly communicate with our suppliers regarding our standards and requirements for hygiene and safety on our purchasing slips and confirm that the suppliers conform to our standards before they propose the quotations of prices. Moreover, we request all cooperative firms to sign back "the affidavit of safety, hygiene and environmental protection for contractors" to ensure that suppliers obey our safety and hygiene regulations including appropriate physical checkups and educational training for the employees of the firms and labor insurance and liability insurance. Meanwhile, we strictly request these firms to dispose waste generated from construction and to conduct engineering without destroying the environment. In the future, we plan to include the corporate social responsibility management mechanism of firms into our evaluation items. Through the evaluation of environment, human rights and labor practice, we can effectively identify and manage the impact of supply chains upon the public.

Local procurement

Suppliers and contractors are our important cooperative partners. Through good communication, close cooperation and appropriate management and supervision, we can move toward sustainable management with our suppliers. Being a responsible corporation, we should promote local economic activities. Therefore, to assist the development of local economy, when we select our cooperative partners for engineering projects, we prioritize using local materials and entrust local contractors to conduct engineering planning. In 2013, the total amount of procurement in Taiwan was NTD 2,587,058,000, accounting for 99.9% of contracting rate.

4-3 Green environment

Environmental policies

Upholding the basic attitudes of “each engineering project is our work, and represents our company’s image,” “doing right first time, and doing well each time,” and the management philosophy of “top quality, leading techniques and perfect service,” we try our best to accomplish corporate responsibility and social obligations, dedicate ourselves to creating a safe, healthy and comfortable work environment, strengthen our employees’ and contractors’ concepts about environmental protection, safety and hygiene, implement pollution prevention and continue to improve in the hope that we make efforts to achieve the objectives of having no harm to the environment and zero safety disasters and to become an enterprise of sustainable management.

Our commitment to environment, safety and hygiene

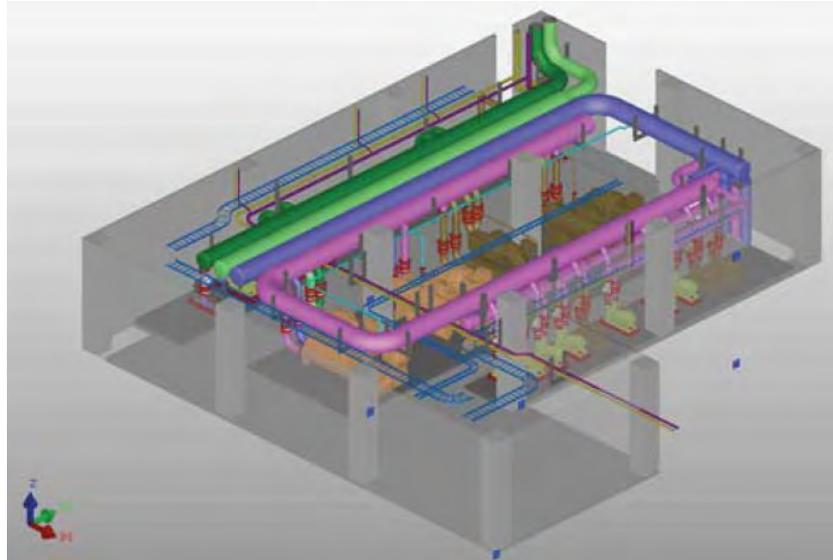
1. **Obeying regulations:** Obeying rules and regulations related to environmental protection, safety and hygiene, and conforming to the environmental, safety and hygiene requirements of proprietors.
2. **Preventing harm:** Promoting risk assessment to prevent harm and unhealthy incidents, and implementing pollution prevention such as strengthening environmental protection.
3. **Energy-saving and waste reduction:** Carrying out garbage classification, resources recycling, energy-saving, and conducting industrial waste reduction.
4. **Continuing improvement:** Applying the logic concept of P-D-C-A to continue implementation, maintenance and improvement and to elevate environmental, safety and hygiene achievements.
5. **Participation of employees:** Strengthening the environmental, safety and hygiene knowledge of employees and cooperative firms by providing educational training and instruction.

We are devoted to become a “The Creator of Quality Space ,” so the quality of our engineering service is the most important link to us. We have passed ISO9001 quality management system, ISO14001 environmental management system, and OHSAS18001 occupational safety and hygiene management system to implement related management systems and continue to make improvement. NTD125,000 has been spent on the certification of ISO14001 and OHSAS18001.

| Management system | Quality management system | Environmental management system | Environmental, safety and hygiene management system |
|---------------------------|---|--|---|
| Certification | ISO9001 | ISO14001 | OHSAS18001 |
| Third-party certification | SGS | AFNOR Asia Ltd. | AFNOR Asia Ltd. |
| Certificate |  |  |  |

Green procurement

Our chief business is air-conditioning engineering design and construction. We have adopted the concept of reduction in our construction mode, so we execute 3D drawing simulation to simulate the best allocation mode and calculate the best utilization rate to avoid rework and reduce the use of raw materials (such as tubing).



Material and equipment procurement varies in accordance with regulations on engineering contracts. Our company's procurement operation mode can be divided into two types:

- (1) Contracting out to contracting firms with the method of materials and labor.
- (2) Our company purchases materials ourselves. Primary engineering materials and equipment that our company purchases include various machines, air-conditioning boxes, air extractors, pumps, water towers, electricity generators, clean room equipment, electric wires and electric cables, tubing, valves, power distribution panels, buses, high-raised floor, shock absorbers, control appliances, illumination equipment, interior finish materials, fire control equipment and so on. We have established a stable and good supply relationship with Taiwan's suppliers for the abovementioned products.

We have stipulated a "procurement and material management procedure" in accordance with the standard of ISO9001 to precisely define regulations and requirements that we have to comply with in purchasing materials through the signing of basic procurement contracts to guarantee our company's related rights and benefits.

| Stage | Progress | Execution content |
|--------------|-----------|---|
| First stage | Execution | Planning to include corporate social responsibility into evaluation items for firms such as environmental protection, energy-saving, employees' human rights, welfare, health management and safety. |
| Second stage | Planning | Auditing firms in accordance with evaluation items in the hope that the concept and method of corporate social responsibility can be promoted to the supply chain of our company to create a better future. |

Environmental protection expenditure

To achieve the objectives of energy-saving, carbon reduction and sustainable development, the environmental protection expenditure of Acter in 2013 is as follows:

| Investment category | Content | Number of cases | Expenditure | Investment | Total |
|--|---|-----------------|-------------|------------|---------|
| Procurement of equipment/products with environmental protection mark | Drinking fountains in offices | 1 | - | 3,600 | 3,600 |
| Environmental protection certification | ISO14000 and OHSAS18000 | 1 | 125,000 | - | 125,000 |
| Environmental testing | Carbon dioxide concentration testing in offices | 1 | 8,820 | - | 8,820 |
| Total | | | | | 137,420 |

Reduction measures

In recent years, due to global warming and climate change caused by greenhouse gases, being a global citizen, Acter irregularly instructs employees about energy-saving, carbon reduction and other environmental protection awareness, advocates turning off lights when they are not used, water conservation and electricity saving, and reusing waste paper in addition to actively engaging in the research and development of energy-saving techniques and engineering. We continue to propagandize no printout. If there is need for printout, double-sided printing or printing with recycled paper is urged to reduce the amount of paper. With respect to electricity, we turn off lights and air conditioners when they are not used, and our headquarters even adopt energy-saving equipment to save power.

In addition to propagandizing energy-saving concepts, we respond to the event of turning off lights for one hour for the Earth, and we turned off lights for one hour between 8:30PM and 9:30PM on March 29, 2014 to show our resolution for environmental protection and to let our employees make efforts to protect our environment from their daily life.

To reduce carbon footprint and greenhouse gases, we adopt the following policies:

| Item | Measures |
|----------------------------------|---|
| Energy-saving (Air-conditioning) | <ol style="list-style-type: none"> 1. The temperature of air-conditioning in offices is set between 25 and 26 degrees Celsius. 2. Turn off all air-conditioning equipment at 5:30PM when off work every day. Only turn on air-conditioning in a certain area when employees in the area have to work overtime. 3. Shut doors and windows in air-conditioned areas, and isolate the areas from air outdoors to reduce the leakage of cold air and the intrusion of hot air. |
| Energy-saving (Illumination) | <ol style="list-style-type: none"> 1. T5 fluorescent illumination control is adopted for different areas. Please turn off lights that are not in use. 2. During office hours, lights that are not used or not required shall be turned off or keep only partial illumination. 3. Turn off lights during lunch break. 4. The last staff to leave an office area shall turn off lights. 5. Employees who work overtime on holidays shall only turn on lights of the area they are at. 6. Review light demand and elevate illumination achievements. |
| Energy-saving (Others) | <ol style="list-style-type: none"> 1. Select commodities with environmental protection marks, energy-saving marks or with high EER value. 2. Turn off computers when off work. Extension wires shall be turned off or unplugged. 3. During off-peak hours, copiers shall be switched to power saving mode after use. 4. Units that take care of or use printers without the function of a fax shall turn them off after work. 5. Unplug electric appliances before getting off work on Friday. |
| Water conservation | <ol style="list-style-type: none"> 1. Select commodities with water conservation marks. 2. Water conservation. |
| Paper saving | <ol style="list-style-type: none"> 1. Print documents double-sided, bind them with removable methods and reduce the usage of a laminator. 2. Use e-documents and email to reduce the use of paper notices. 3. Select recycled paper. 4. Reuse envelopes. |
| Waste reduction | <ol style="list-style-type: none"> 1. Recycle toner cartridges. 2. Classify garbage and recycle resources. 3. Prepare handkerchiefs to reduce the use of tissue and paper towels. 4. Prepare your own cup to reduce the use of paper cups. 5. Do not use commodities with excessive packaging. |

In accordance with the requirements of ISO14001 environmental management system, we have stipulated planning for environmental, safety and hygiene achievement management.

| Environmental, safety and hygiene management projects | Project I Improvement project for electric wire inspection and illumination measuring measures in offices | Project II Recycling of waste paper in offices |
|---|--|---|
| Objective | <ol style="list-style-type: none"> 1. Electric wire inspection in offices 2. Illumination measurement | Recycling waste paper in offices |
| Target | Overall inspection for electric wires and illumination in offices, and illumination shall be kept at over 300 candle meters. | 95% of waste paper is recycled each month. |
| Status quo analysis | <ol style="list-style-type: none"> 1. Replace damaged and old electric wires to prevent staff from being electrified. 2. Some fluorescent tubes break down in offices, leading to insufficient illumination. | <ol style="list-style-type: none"> 1. The reuse of single-sided waste paper is not implemented. 2. Garbage classification is not implemented, and the recycling of paper is not precise. |
| Improvement methods | <ol style="list-style-type: none"> 1. Electric wire inspection is conducted in February, May, August and November in offices, and damaged and old electric wires are replaced immediately. 2. Illumination measurement is conducted in February, May, August and November in the company to maintain sufficient illumination (illumination standard for general offices is over 300 candle meters) to make sure our staff can enjoy comfortable and safe work environment. 3. Damaged fluorescent tubes are replaced immediately. | <ol style="list-style-type: none"> 1. Instruct staff to classify and recycle double-sided waste paper, paper cups and cartons. 2. Inspect irregularly in waste paper recycling stations each month and calculate recycling rate in accordance with inspection times and unqualified times. 3. If any unqualified situation is found, notify staff for immediate improvement. |
| Improvement frequency | <ol style="list-style-type: none"> 1. Electric wire inspection: Once every three months. 2. Illumination measurement: Once every three months. 3. Damaged fluorescent tubes: Replace anytime. | Continuity |
| Invested expenses/equipment | NTD5,000/year | None |
| Achievement index | <ol style="list-style-type: none"> 1. Overall inspection for electric wires in offices to prevent staff from being electrified. 2. Maintain sufficient illumination in offices to prevent the eyes of staff from being harmed. Illumination shall be kept at over 300 candle meters. | Continue to execute waste paper recycling to reach a 95% recycling rate. |
| Review or correction methods | Environmental, safety and hygiene management commission meeting | Environmental, safety and hygiene management commission meeting |

Reduction achievements

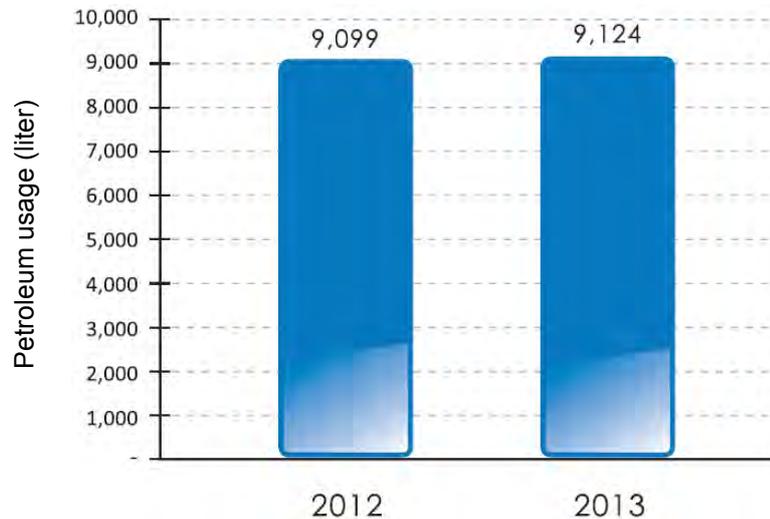
In 2013, total electricity readings for our operating offices in northern, central and southern Taiwan were 306,579 degrees, which was 1,953 degrees fewer than the previous year (2012). The accumulated usage of each unit floor area dropped to 345 degrees in 2013 from 347 degrees in 2012, which shows the result of our company advocating power saving. In addition to forming our staff's energy-saving habits, we must rely on the assistance of hardware to lower power usage and power charges. Our company's headquarters has adopted energy-saving equipment such as variable frequency air-conditioning, and T5 illumination lights, and it uses the central controlled method to manage air-conditioning and illumination in public space. We have planned to replace and reduce the usage of LED lights.



The water sources of our operating offices in northern, central and southern Taiwan are directly supplied by Taiwan Water Corporation. In addition to using water conservation faucets, we conserve water by controlling water yield and water yielding time. In 2013, the total water usage of our central operating office was 6% lower than the previous year, and the accumulated usage of each unit floor area dropped to 1,490 degrees, which shows the great result of water conservation.



In 2013, the total petroleum usage for our operating offices in northern, central and southern Taiwan was 9,124 liters. The petroleum was chiefly used for our supervisors' rental cars and the official vehicles of our maintenance department. There was no great change compared with the petroleum usage in 2012.



The energy and resource (electricity, water; heavy oil) usage of each construction area is regulated in engineering contracts. The allocation of energy and resources might vary: it might be repartitioned by parallel contractors or paid by proprietors. As it is difficult to calculate usage, the usage of energy and resources is not disclosed in the report.

Pollution prevention and control

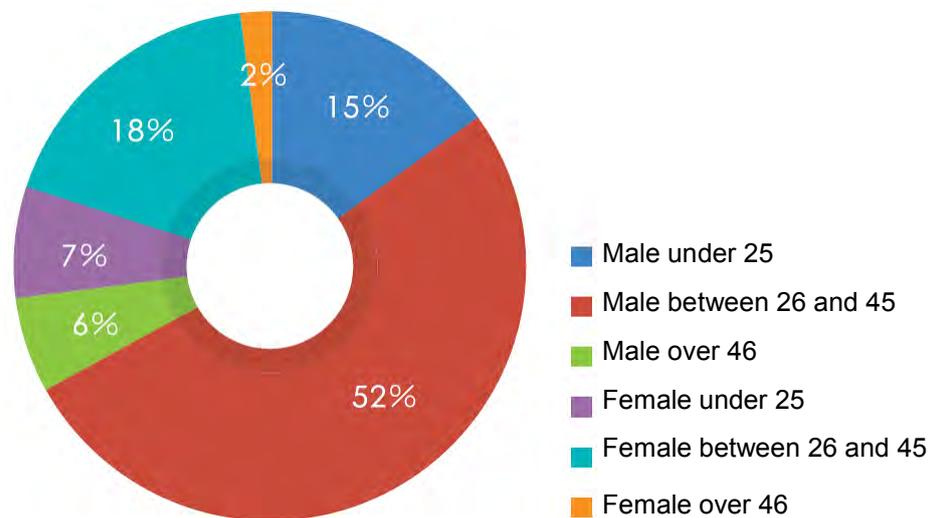
The chief business of Acter is air-conditioning engineering design and construction, so we do not produce any air and water pollutants. Moreover, in accordance with "Regulations for Stationary Pollution Source Installation and Operation Permit," we are not required to apply for the permit of pollution installation, operation and discharge.



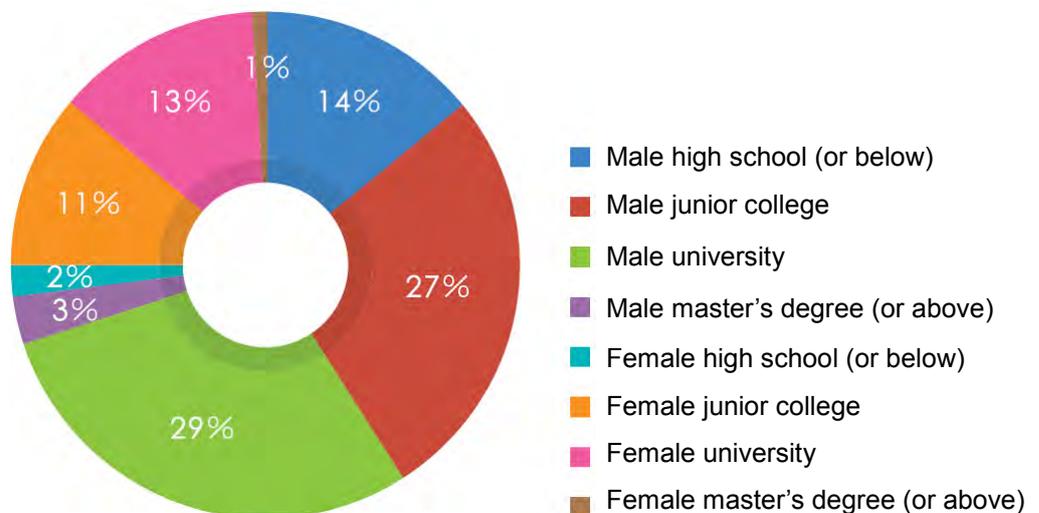
4-4 Happy workplace

We know that our employees are the most important foundation stones for the sustainable management of Acter, so we highly value the cultivation of excellent talents and provide a platform for them to grow and elaborate their expertise, which can accomplish our employees' vocation as well as make Acter continue to grow. Respecting employees is one of our core management concepts, so we are devoted to providing a safe and reasonable work environment, appropriate educational training and career planning and counseling. Although we have not established a labor union, we encourage our employees to form associations. In addition, we have evaluated that our operating locations do not have any related risk, so we never forbid our employees to establish any club. Acter's resolution to take care of the society has been implemented on the recruitment of our employees as well: for example, we hire more than the minimum number of the disabled than the regulation of hiring the disabled, which shows that we take care of the disabled sincerely. In 2013, the total number of Acter's employees was 956 people. The analysis of our employees is shown on the following pie charts:

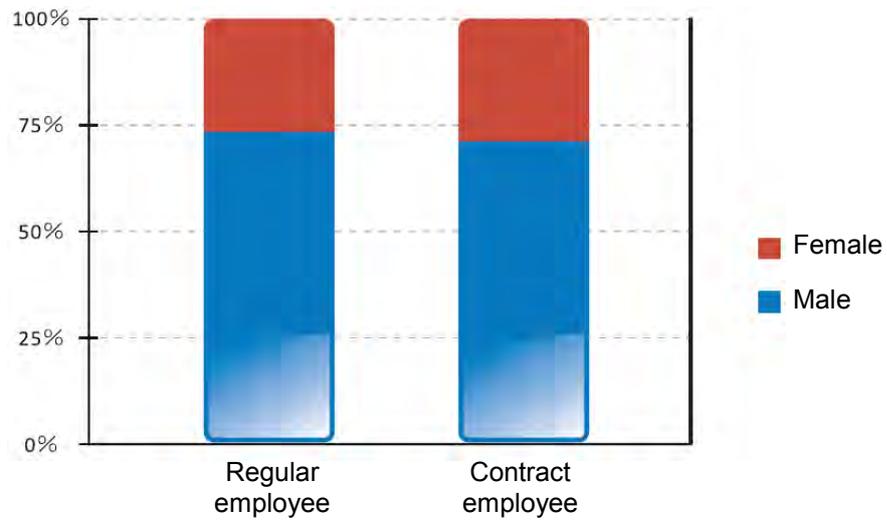
Gender and age of Acter's employees



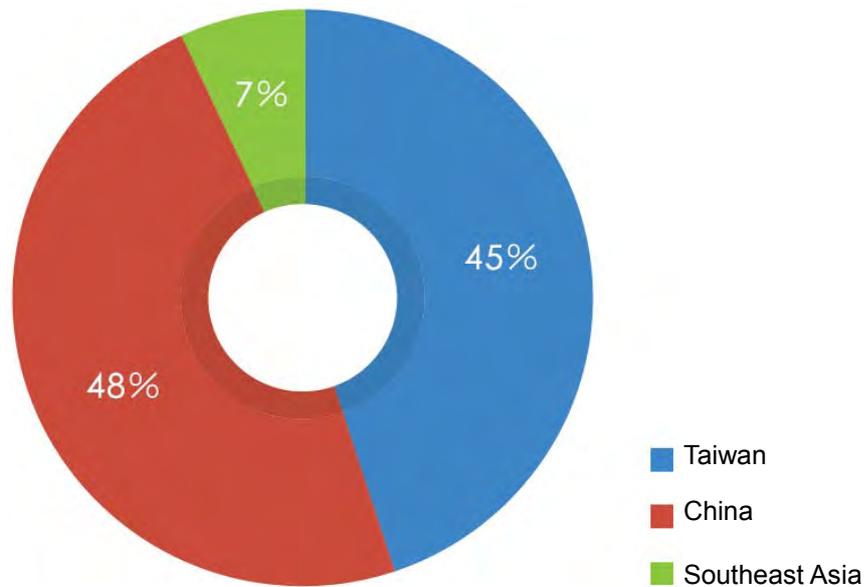
Gender and educational background of Acter's employees



Classification of employees' gender and employment nature



Classification of employees in different regions



Employees' employment and development

Newly-recruited employees

Recruiting and cultivating talents are one major key factor for the sustainable management of Acter, and thus, we highly value our employees' career planning in our company. We provide our newly-recruited employees with salary better than other companies as well as a perfect welfare system to attract more excellent talents.

| | | | Taiwan | China | Southeast Asia |
|---------------------------|--------|-------------------|--------|-------|----------------|
| Newly-recruited employees | Male | Under 25 | 17 | 80 | 0 |
| | | Between 26 and 45 | 64 | 32 | 3 |
| | | Over 46 | 7 | 0 | 2 |
| | Female | Under 25 | 11 | 29 | 2 |
| | | Between 26 and 45 | 20 | 9 | 1 |
| | | Over 46 | 1 | 0 | 0 |
| Employee turnover | Male | Under 25 | 14 | 53 | 0 |
| | | Between 26 and 45 | 80 | 60 | 1 |
| | | Over 46 | 10 | 3 | 2 |
| | Female | Under 25 | 5 | 18 | 0 |
| | | Between 26 and 45 | 28 | 20 | 1 |
| | | Over 46 | 1 | 0 | 0 |

Local employment

We know that if we want to enter a local market, we should provide the most appropriate service for locals. Therefore, in light of Taiwan's market and professional service demand, we insist upon hiring 100% Taiwanese as our high-profile managers to let local leaders lead our departments to provide top quality service. We also implement a similar policy to other regions: we actively recruit local talents as our high-profile managers. The policy can not only improve local employment rate, but also elevate our company's professional abilities to serve local markets, creating a win-win situation for our company and local communities.

| Region | Proportion of local supervisors |
|----------------|---------------------------------|
| Taiwan | 100% |
| China | 63% |
| Southeast Asia | 100% |

Employee training

To meet our employees' development demand, we provide them with required professional training courses. Therefore, since their first day at work, we have planned a complete educational training blueprint for them. Each newly-recruited employee has to receive a series of training, which is an intensive five-day program. The program includes the introduction of Acter's policies and culture, the environment of our departments and practical operation to make sure new employees can rapidly adapt themselves to the work environment of Acter and can possess good work attitudes. In the training for newly-recruited employees, the human right system of our company and hygiene and safety at work are instructed for 6.5 hours. Therefore, each employee of ours can uphold their respect for human rights and emphasis upon hygiene and safety at daily work and further elaborate the spirit of Acter's staff.

The educational blueprint planned by Acter for our employees is based on their jobs and levels to arrange the most complete job demand and occupational training, and it is based on our employees' development plans as well. We provide the most suitable training such as leadership experience sharing, the instruction of jobs and skills, and the acquisition of related licenses based on our employees' positions and roles. Cultivating talents and strengthening employees' professional knowledge can not only provide opportunities for them to develop, but also improve Acter's competitive advantage.

| Content | Acter (Headquarters) | |
|---|----------------------|-------|
| Average training hours for high-profile supervisors | Male | 6.40 |
| | Female | 15.10 |
| Average training hours for medium-rank supervisors | Male | 15.00 |
| | Female | 6.50 |
| Average training hours for employees | Male | 8.30 |
| | Female | 9.70 |

Acter School

To inspire our staff's potential, we provide a learning platform for them. We have planned to establish Acter's School in 2014, and through the cooperation of the academic circle and experts, we hope to elevate our employees' professional abilities and coagulate their sense of belonging by the establishment of the school. We will invest NTD500,000 to recruit professors and instructors, and 31 courses will be provided. Our employees will be divided into three classes to receive the training, and they will be instructed about professional skills and knowledge required for their jobs. The courses include negotiation abilities, the management of case progress, engineering design, construction key points, the inspection of equipment, and installation standards. These courses are customized for our employees so that they can grow with Acter and make efforts for the professional abilities of Acter. It is hoped that different thoughts will be aroused, that they can think outside the box, and that they can encourage each other to move toward professional service.

Care and welfare for employees

We give our employees compensation based on their educational backgrounds and work experience. In addition, we obtain the salary standard of other companies through market research to provide our employees with competitive compensation. The starting compensation we provide our employees with is better than local basic wage, and gender is never a factor that affects our decision for compensation or bonuses. Therefore, both male and female employees with identical positions and ranks enjoy the same compensation in Acter.

In Acter Group, compensation is closely related to employees' performances. The performances of each employee are evaluated in the middle of a year and at the end of each year, and in the evaluation, our employees have the opportunity to review and discuss their performances of that year with their direct supervisors and to discuss their development plans for the coming year. We provide our full-time employees with perfect compensation and welfare system to encourage them to do their best at work as well as assist their career development and maintain their physical and mental health. The welfare of our full-time employees enjoys as follows:

| | |
|----------------------|---|
| Compensation system | Based on employees' performances, not on gender. |
| Premium | Individual performance premiums, year-end premiums, and subsidies for weddings and funerals. |
| Employee stock | Employees can purchase Acter's stock when there is cash appreciation. |
| Pension | Conforming to pension systems regulated by local laws. |
| Insurance | In addition to labor and national health insurance required by local laws, we also offer group insurance for employees. |
| Tours for employees | Tours home and abroad are planned regularly each year to let employees relax themselves. |
| Physical check-up | Subsidies are provided each year to care about employees' health. |
| Educational training | Providing professional educational training related to health and safety issues. |

Pension management in Taiwan

In accordance with Labor Standards Act, we have stipulated and established retirement regulations, and we appropriate and pay pension to our employees. Pension that we appropriate in accordance with the act is managed by Labor Pension Fund Supervisory Committee, Council of Labor Affairs, Executive Yuan. The amount of pension appropriated each year is calculated by actuaries to make sure that appropriated pension can safeguard our employees' future welfare. On December 31, 2013, the balance of reserve fund for labor retirement in Bank of Taiwan was NTD12,519,000, and there was a debt of NTD32,648,000 in consolidated financial statements, so we have actively communicated with actuaries to make sure that pension appropriated each year is sufficient to pay for retired employees in the future. The appropriation plan of our company is based on "Labor Pension Act," which is 6% of monthly salary, to appropriate pension to individual labor pension accounts of Bureau of Labor Insurance. We obey related laws to guarantee our employees' rights and benefits regarding labor pension.

Maintenance of employees' rights and benefits

We neither recruit child labor nor force our employees to provide labor service. Through irregular on-site inspection and daily communication, we make sure that our suppliers and contractors do not hire child labor as well. If our employees have any opinion regarding human rights, social and environmental issues or others that we can improve upon, they can communicate with our high-profile managers via our employees' mailbox. In addition, we have stipulated "regulations for sexual harassment prevention in workplaces" and set up an anti-sexual harassment hotline and related measures to safeguard the safety of employees' work environment. As we positively propagandize the issue, we did not receive any complaint against the violation of human rights, discrimination or harassment.

Balance between work and life

We do not encourage our employees to work overtime blindly. Instead, we urge them to make plans for the progress of a project in advance so that they can enjoy their life or take care of their families amid their busy work. It is our ideal to let our employees find a balance between work and life, and if our employees must work overtime as it is required, they can choose to take leave later to arrange their family life. In Acter, our employees can freely choose compensation that meets their individual need. In addition to the taking-deferred-holiday system, they can even apply for position retained without pay to take care of their families when they have special need. They can always resume their jobs after the termination of their leave. In 2013, seven employees in Taiwan applied for positions retained without pay to take care of their toddlers, among which, one female employee has resumed her job, while the other five employees (one male and four females) are still on leave, making a 50% resuming job rate.

Safety and health of employees

We convene two meetings for our staff each year to illustrate our major operational directions and issues regarding job safety and health. Moreover, we have set up a labor safety and hygiene commission which is composed of our vice general manager and six labor representatives. The commission holds meetings on a regular basis to propagandize engineering health and safety behavior. In addition, it reviews audit deficiency, immediately sets up related improvement and protective measures, and plans to include these issues into our future educational training. The labor representatives will pass on information about the meetings to our staff. Thanks to our labor safety and hygiene commission, we can effectively pass on safety and hygiene messages to our staff. As we are devoted to building good protective measures for job safety, and as information pertaining to labor safety and hygiene is effectively passed on, we did not receive any report of occupational injury in 2013.



4-5 Community participation

Public welfare events

Since 2012, we have started to promote a “book donation event.” In 2013, we even went to elementary schools to promote the project of libraries of love with schools. The project is promoted in Heping Elementary School in Heping District, Taichung and Dacheng Elementary School in Dacheng Township, Changhua County to support and accomplish the life of each kid. Through the event, we have helped establish space for local children to grow, encouraging them to read and obtain new knowledge. Furthermore, through the event, we hope that our employees can care more about children in the society, and promote the concept to each corner of the society.

Cooperation with schools

We have been cooperating with National Taipei University of Technology, National Taiwan University of Science and Technology, and National Chin-Yi University of Technology including technique alliance, cooperative education and summer internship. Through technique alliance, we provide our techniques and experience, while schools offer theories to verify for our clients. We provide cooperative education to let students accumulate their practical experience through “learning by doing.” Summer internship helps integrate theory and practice to let students elaborate their expertise. Moreover, we provide emergency relief to make sure that students can study without any economic burden, encouraging them to study hard and strive for each learning opportunity to join the Acter family in the future.

Public construction

We know that it is an important link of corporate social responsibility to give back to the public. Therefore, we have actively engaged in improving the quality of public facilities, bringing excellent and comfortable space to people with our expertise. We regularly accept the optimized projects of public facilities to provide professional engineering methods for infrastructures and present the public the best engineering projects. Infrastructures that we provided in 2013 are as follows:

| Project name | Location |
|---|--------------------|
| Water and electricity engineering for medical buildings of Tamsui Branch, MacKay Memorial Hospital | Taipei, Taiwan |
| Electromechanical engineering for medical buildings of Wuquan Branch, China Medical University Hospital | Taichung, Taiwan |
| Air-conditioning engineering for National Cheng Kung University Hospital | Tainan, Taiwan |
| Air-conditioning engineering for Taichung Tzu Chi Hospital | Taichung, Taiwan |
| New establishment engineering for medical areas of Dongguan Taixin Hospital | Shenzhen; Dongguan |

About the Report

The first corporate social responsibility report published by Acter is to disclose our sustainable management results and achievements of 2013 to our stakeholders, and it emphasizes complete and transparent communication and presents our responsibility and attitude.

Writing principle

We referred to the framework and aspects of G4 reporting guidelines of Global Reporting Initiative to write the report. Our high-profile supervisors and department supervisors have discussed its framework and aspects, and issues related to the operation of Acter and the achievements of issues that our stakeholders are concerned about are presented in the report as well. Moreover, we illustrate major aspects and present related achievements and results including sustainable development achievements that we actively develop such as our active research and development of new engineering methods to lower impact upon the environment.

Organizational category

From the angle of Acter's headquarters and with the information of Taiwan Branch, the report shows that how much we value issues related to corporate governance, environment, society and human rights. It is planned that we will include our important branches in the category of the corporate social responsibility report in the hope that we can provide our stakeholders with more complete and transparent sustainable development achievements and information.

| | Completely disclosed in the report | Planned to be disclosed in the future |
|---|------------------------------------|---------------------------------------|
| Acter Co., Ltd. | ✓ | |
| Nova Technology Corp. | | ✓ |
| Heshuo Engineering Co., Ltd. | | ✓ |
| Winmax Technology (Shanghai) Corp. | | ✓ |
| Sheng Huei (Suzhou) Engineering Co., Ltd. | | ✓ |
| Sheng Huei (Shenzhen) International Co., Ltd. | | ✓ |
| SCEC (Suzhou) Corp. | | ✓ |
| Novamex Indonesia, PT. | | ✓ |
| Nova Technology Malaysia Sdn., Bhd. | | ✓ |
| Nova Technology Singapore Pte., Ltd. | | ✓ |

Note: Some of Acter's branch companies are investment holding companies or do not have daily operation, so they are disclosed in the above table.

External authentication

The report is the first corporate social responsibility report issued by Acter, so our objectives are sustainable management achievements after communicating with our stakeholders, which have not obtained external authentication. In the future, we will firmly establish communication channels with our stakeholders, and we plan to include the sustainable management achievements and results of our branch companies in our report and obtain external authentication for the report.

Issuance information

The report is the first corporate social responsibility report issued by Acter.
The content of the report covers January 1, 2013 to December 31, 2013.
The planned issuance time for Acter's 2014 corporate social responsibility report is in November, 2015.

Contact us

If you have any suggestion or question regarding our corporate social responsibility report, please contact us by the following methods.

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| G4 | Index | Page | Chapters to refer to and related illustration | Degree of disclosure | Page for external authentication |
|-------------------------------------|---|-------|---|----------------------|----------------------------------|
| Strategies and analysis | | | | | |
| G4-1 | The statement and strategies of the highest policy-maker of an organization regarding sustainable management issues | 1 | A message from the Chairman | Full disclosure | - |
| G4-2 | The description of key impact, risks and opportunities | 1 | A message from the Chairman | Partial disclosure | - |
| Overview of the Organization | | | | | |
| G4-3 | The name of an organization | 45 | About the Report | Full disclosure | - |
| G4-4 | Main brands, products and service | 2 | Corporate overview | Full disclosure | - |
| G4-5 | The location of the headquarters of an organization | 2 | Corporate overview | Full disclosure | - |
| G4-6 | Number of countries and country names of operating offices of an organization | 3 | Corporate overview | Full disclosure | - |
| G4-7 | The property of ownership and legal forms | 4 | Corporate overview | Full disclosure | - |
| G4-8 | Markets that an organization provides service for | 2 | Corporate overview | Full disclosure | - |
| G4-9 | The illustration of an organization's scale | 2 | Corporate overview | Full disclosure | - |
| G4-10 | Total number of employees based on recruitment types, contracts and regions | 38-39 | Happy workplace | Full disclosure | - |
| G4-11 | The proportion of employees safeguarded by collective bargaining agreement | 38 | Happy workplace | Full disclosure | - |
| G4-12 | The description of an organization's supply chains | 30 | Cooperative partners | Full disclosure | - |
| G4-13 | Major changes related to an organization's scale, structure, ownership or supply chains during the period of the report | - | No major change during the period of the report | Full disclosure | - |
| G4-14 | Whether an organization has any guidelines or principles to respond to related warning | 14 | Risk management | Partial disclosure | - |
| G4-15 | Economic, environmental and social rules, principles or initiatives developed outside an organization and signed and approved by it | 15 | Awards | Partial disclosure | - |
| G4-16 | Associations and national or international initiative organizations that an organization has participated in | 16 | Awards | Partial disclosure | - |

| G4 | Index | Page | Chapters to refer to and related illustration | Degree of disclosure | Page for external authentication |
|---|--|------|--|----------------------|----------------------------------|
| Identifying major aspects and boundaries | | | | | |
| G4-17 | Related organizations in consolidated annual report | 45 | About the Report | Full disclosure | - |
| G4-18 | Defining the content of the report and the procedure of the boundary of aspects | 21 | Major issues | Full disclosure | - |
| G4-19 | Major aspects that are identified in the process of defining the content of the report | 21 | Major issues | Full disclosure | - |
| G4-20 | The boundary of aspects inside an organization in light of major aspects | 21 | Major issues | Full disclosure | - |
| G4-21 | The boundary of aspects outside an organization in light of major aspects | - | Major issues | Full disclosure | - |
| G4-22 | Influence upon and reasons for the rearrangement of any information provided by previous reports | - | This is the first corporate social responsibility report of Acter. | Full disclosure | - |
| G4-23 | Major changes in categories and the boundary of aspects compared with previous reports | - | This is the first corporate social responsibility report of Acter. | Full disclosure | - |
| Negotiations with stakeholders | | | | | |
| G4-24 | Stakeholders that an organization negotiates with | 18 | Identifying stakeholders | Full disclosure | - |
| G4-25 | The methods of identifying and selecting stakeholders | 18 | Identifying stakeholders | Full disclosure | - |
| G4-26 | The methods, forms and frequency of negotiating with stakeholders | 19 | Communicating with stakeholders | Full disclosure | - |
| G4-27 | Key issues and notes that stakeholders propose and the responses of an organization | 20 | Identifying major aspects | Full disclosure | - |
| Basic information of the report | | | | | |
| G4-28 | Information provided during the period of the report | 46 | About the Report | Full disclosure | - |
| G4-29 | Date of the previous report | - | This is the first corporate social responsibility report of Acter. | Full disclosure | - |
| G4-30 | Report period | 46 | About the Report | Full disclosure | - |
| G4-31 | Contact information | 46 | About the Report | Full disclosure | - |
| G4-32 | Disclosure index, basis that an organization complies with and external statement | 47 | Index for GRI G4 | Full disclosure | - |
| G4-33 | Policies and methods that an organization has done to obtain external authentication | 46 | About the Report | Full disclosure | - |

| G4 | Index | Page | Chapters to refer to and related illustration | Degree of disclosure | Page for external authentication |
|-------------------|--|------|---|----------------------|----------------------------------|
| Governance | | | | | |
| G4-34 | An organization's governance structure | 9 | Corporate governance | Full disclosure | - |
| G4-35 | The procedure of the highest governance organization authorizing and entrusting high-profile managers and other employees in light of economic, environmental and social issues | 14 | Operation and management of corporate social responsibility | Full disclosure | - |
| G4-36 | Whether an organization has assigned managers to take charge of economic, environmental and social issues and whether it directly reports to the highest governance organization | 14 | Operation and management of corporate social responsibility | Partial disclosure | - |
| G4-37 | The consultation procedure of stakeholders and the highest governance organization regarding economic, environmental and social issues | - | - | Undisclosed | - |
| G4-38 | Composition of the highest governance organization and its commission | 10 | Composition of board of directors | Full disclosure | - |
| G4-39 | Whether the chairperson of the highest governance organization is a member of its management team | 12 | Composition of high-profile managers | Full disclosure | - |
| G4-40 | The nomination and selection procedure of the highest governance organization and its commission and the nomination and selection procedure of members of the highest governance organization | - | - | Undisclosed | - |
| G4-41 | The procedure of the highest governance organization preventing and managing the conflicts of interest | 10 | Composition of board of directors | Full disclosure | - |
| G4-42 | Roles that the highest governance organization and high-profile managers play in developing, ratifying and updating the objectives, value or prospects, strategies, policies and objectives related to economic, environmental and social impact | - | - | Undisclosed | - |
| G4-43 | Measures that are taken to develop and elevate the overall knowledge of the highest governance organization regarding economic, environmental and social issues | - | - | Undisclosed | - |
| G4-44 | The evaluation procedure of the highest governance organization on economic, environmental and social issues | - | - | Undisclosed | - |
| G4-45 | Role that the highest governance organization plays in identifying and managing impact, risks and opportunities generated from economy, environment and the society | - | - | Undisclosed | - |
| G4-46 | Role that the highest governance organization plays in reviewing the efficiency of the risk management procedure regarding economic, environmental and social issues | - | - | Undisclosed | - |
| G4-47 | Frequency that the highest governance organization reviews economic, environmental and social impact, risks and opportunities | - | - | Undisclosed | - |

| G4 | Index | Page | Chapters to refer to and related illustration | Degree of disclosure | Page for external authentication |
|------------------------------|---|------|---|----------------------|----------------------------------|
| G4-48 | The procedure of a commission or position that formally reviews and ratifies the sustainable report of an organization | 14 | Operation and management of corporate social responsibility | Full disclosure | - |
| G4-49 | The procedure of communicating important and key issues with the highest governance organization | 13 | Employees' opinion mailbox | Partial disclosure | - |
| G4-50 | Illustrating the property and number of important and key issues being communicated with the highest governance organization and follow-up treatment and solution mechanisms that it adopts | - | - | Undisclosed | - |
| G4-51 | The compensation policy of the highest governance organization and high-profile managers | 11 | Compensation committee | Full disclosure | - |
| G4-52 | The procedure of determining compensation | 11 | Compensation committee | Full disclosure | - |
| G4-53 | Asking for stakeholders' opinions and the procedure of integrating their opinions with compensation | - | - | Undisclosed | - |
| G4-54 | The proportion of the highest individual annual income to the medium of that of other employees in an organization | - | - | Undisclosed | - |
| G4-55 | The proportion of the percentage of the increase of the highest individual annual income to the medium of that of other employees in an organization | - | - | Undisclosed | - |
| Ethics and honesty | | | | | |
| G4-56 | The value, principles, standards and behavioral norms of an organization | 13 | Honest management | Full disclosure | - |
| G4-57 | Internal and external mechanisms for consulting ethics or illegal behavior and honesty related issues of an organization | 13 | Employees' opinion mailbox | Partial disclosure | - |
| G4-58 | Internal and external mechanisms for reporting unethical and illegal behavior and honesty related issues of an organization | 13 | Employees' opinion mailbox | Partial disclosure | - |
| Economic achievements | | | | | |
| G4-EC1 | Direct economic value generated from and allocated by an organization | 5 | Management achievements | Full disclosure | - |
| G4-EC2 | Financial influence and other risks and opportunities upon an organization's activities generated from climate change | 16 | Climate change | Partial disclosure | - |
| G4-EC3 | The range of welfare projects and obligations confirmed by Acter | 42 | Care and welfare for employees | Full disclosure | - |
| G4-EC4 | Financial subsidies from the government | - | Acter has not obtained governmental subsidies | Full disclosure | - |

| G4 | Index | Page | Chapters to refer to and related illustration | Degree of disclosure | Page for external authentication |
|---------------------------------|---|----------|---|----------------------|----------------------------------|
| Market image | | | | | |
| G4-EC5 | The proportion of standard compensation for basic-level personnel of different genders and local minimum salary in important operating locations | - | Acter's standard salary is better than local compensation | Undisclosed | - |
| G4-EC6 | The proportion of recruiting local residents as high-profile managers in important operating locations | 40 | Local employment | Full disclosure | - |
| Indirect economic impact | | | | | |
| G4-EC7 | Investment in infrastructures and the development and impact of support service | 44 | Public construction | Partial disclosure | - |
| G4-EC8 | Major indirect economic impact including the degree of impact | - | - | Undisclosed | - |
| Purchasing practice | | | | | |
| G4-EC9 | The proportion of purchasing expenditure from local suppliers in important operating locations | 30 | Local procurement | Full disclosure | - |
| Raw materials | | | | | |
| G4-EN1 | The total weight and volume of raw materials used in the production and packaging of main products and service of an organization during the period of the report | - | Acter is not a manufacturing industry, so the usage of raw materials is not large. | Full disclosure | - |
| G4-EN2 | The percentage of using renewable raw materials in manufacturing an organization's main products or service | - | Renewable raw materials are not used. | Full disclosure | - |
| Energy resources | | | | | |
| G4-EN3 | Energy consumption inside an organization | 36 | Reduction achievements | Partial disclosure | - |
| G4-EN4 | Energy consumption outside an organization | - | It is difficult to calculate as it involves with the confidential information of other companies. | Undisclosed | - |
| G4-EN5 | Energy intensity | 36 | Reduction achievement | Partial disclosure | - |
| G4-EN6 | Reducing the consumption of energy resources | 33 | Reduction measures | Full disclosure | - |
| G4-EN7 | Reducing energy demand for products and service | 23 25 | Integrated planning with innovative engineering methods/Engineering achievements | Partial disclosure | - |
| Water | | | | | |
| G4-EN8 | Total water amount based on water sources | 36 | Reduction achievements | Partial disclosure | - |
| G4-EN9 | Water sources that are significantly influenced due to the acquisition of water | - | No significant influence | Full disclosure | - |
| G4-EN10 | The percentage and total amount of recycled and reused water resources | - | No water is recycled and reused. | Full disclosure | - |

| G4 | Index | Page | Chapters to refer to and related illustration | Degree of disclosure | Page for external authentication |
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| Biodiversity | | | | | |
| G4-EN11 | Operating locations or their neighborhoods are located in environmental protection areas or regions with high biodiversity value that an organization possesses, rents or manages | - | - | NA | - |
| G4-EN12 | Significant impact from an organization's activities, products and service upon biodiversity in conservation areas or regions with high biodiversity value | - | - | NA | - |
| G4-EN13 | Habitats that are protected or recovered | - | - | NA | - |
| G4-EN14 | Based on the degree of extinction risks, illustrating the total number of species that has been listed in the red list of IUCN and national protection list regarding habitats that are influenced by the operation of an organization | - | - | NA | - |
| Emission | | | | | |
| G4-EN15 | Direct greenhouse gas emissions (category 1) | - | - | Undisclosed | - |
| G4-EN16 | Indirect greenhouse gas emissions from energy resources (category 2) | - | - | Undisclosed | - |
| G4-EN17 | Other indirect greenhouse gas emissions (category 3) | - | - | Undisclosed | - |
| G4-EN18 | Intensity of greenhouse gas emissions | - | - | Undisclosed | - |
| G4-EN19 | Reducing greenhouse gas emissions | - | - | Undisclosed | - |
| G4-EN20 | Emissions of ozone depleting substances (ODS) | - | No ODS emission | Full disclosure | - |
| G4-EN21 | Emissions of NOx, sulfur oxide and other significant gases | - | Acter is an engineering service industry, not a manufacturing industry, so there is no emission of Sox and NOx. | Full disclosure | - |
| Sewage and waste | | | | | |
| G4-EN22 | Total water discharge based on water quality and discharge destinations | - | Acter is not a manufacturing industry, so there is no great amount of sewage and waste. | Full disclosure | - |
| G4-EN23 | The total weight of waste based on categories and disposal methods | - | Acter is not a manufacturing industry, so there is no great amount of waste water and waste. | Full disclosure | - |
| G4-EN24 | The total number and quantity of serious leakage | - | No major leakage | Full disclosure | - |
| G4-EN25 | The weight of hazardous waste transported, imported and exported by an organization determined by Appendix I, II, III and VIII of Basel Convention and the percentage of the waste transported abroad | - | - | NA | - |
| G4-EN26 | The body of water, the features, area, protection status and biodiversity of related habitats affected by the sewage of an organization and other (surface) runoff discharge | - | - | NA | - |

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| Products and service | | | | | |
| G4-EN27 | Lowering the degree of impact from products and service upon the environment | 23 25 | Integrated planning with innovative engineering methods/Engineering achievements | Partial disclosure | - |
| G4-EN28 | The percentage of recycling sold products and their packaging materials | - | Acter is not a manufacturing industry, so this is not applicable. | Full disclosure | - |
| Obeying laws and regulations | | | | | |
| G4-EN29 | A great sum of penalties due to the violation of environmental laws and regulations and the number of punishment other than penalties | - | In 2013, Acter was not punished due to the violation of any environmental protection laws. | Full disclosure | - |
| Transportation | | | | | |
| G4-EN30 | Significant environmental impact from transporting products, other commodities and raw materials and employees' transportation for the operation of an organization | - | - | Undisclosed | - |
| Overall situation | | | | | |
| G4-EN31 | Total environmental protection expenditure and investment | 33 | Environmental protection expenditure | Full disclosure | - |
| Environmental evaluation for suppliers | | | | | |
| G4-EN32 | The proportion of selecting new suppliers with environmental standards | - | - | - | - |
| G4-EN33 | The significantly actual or potential negative influence of supply chains upon environment or actions they take | - | - | - | - |
| Complaint mechanism for environmental issues | | | | | |
| G4-EN34 | The number of environmental impact complaints registered, processed and solved through a formal complaint mechanism | - | In 2013, Acter did not have any environmental issue that was complained by proprietors and residents. | Full disclosure | - |
| Employee-employer relationship | | | | | |
| G4-LA1 | The total number and proportion of newly-recruited employees and terminated employees based on age, gender and regions | 40 | Employees' employment and development | Full disclosure | - |
| G4-LA2 | Welfare for full-time employees based on important operating locations | 42 | Care and welfare for employees | Full disclosure | - |
| G4-LA3 | The proportion of resuming jobs and retaining positions after parental leave based on gender | 43 | Maintenance of employees' rights and benefits | Partial disclosure | - |

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| Labor relation | | | | | |
| G4-LA4 | The shortest prediction period related to major operational changes concretely illustrated in collective bargaining | - | In accordance with Taiwan's Labor Standards Act | Partial disclosure | - |
| Occupational health and safety | | | | | |
| G4-LA5 | Assisting to supervise and suggest the proportion of labor representatives related to occupational health and safety in a formal labor health and safety management commission | 43 | Safety and health of employees | Partial disclosure | - |
| G4-LA6 | The proportion of occupational injury categories and frequency, occupational diseases, the dates of loss, and absence rate, and the number of casualties due to work based on regions and gender | 43 | Safety and health of employees | Full disclosure | - |
| G4-LA7 | Labor with high disease occurrence rate and high risks related to their occupations | - | - | Undisclosed | - |
| G4-LA8 | Health and safety issues included in formal agreements by labor union | - | - | Undisclosed | - |
| Training and education | | | | | |
| G4-LA9 | Average hours of training each employee receives every year based on gender and employee types | 40 | Employees' employment and development | Full disclosure | - |
| G4-LA10 | Strengthening employees' continuous recruitment abilities and assisting them to manage their retirement life and lifelong learning projects | - | - | Undisclosed | - |
| G4-LA11 | The proportion of employees receiving the examination of their regular performance and career development based on gender and employee types | 42 | Care and welfare for employees | Full disclosure | - |
| Diversity and equal opportunities of employees | | | | | |
| G4-LA12 | The composition of members of an corporate governance organization and all types of employees based on gender, age, the minority and other diverse indexes | 38-39 | Happy workplace | Full disclosure | - |
| Equal compensation for male and female employees | | | | | |
| G4-LA13 | The proportion of basic salary and compensation of male and female employees based on employee types and important operating locations | 42 | Care and welfare for employees | Full disclosure | - |
| Labor practical evaluation for suppliers | | | | | |
| G4-LA14 | The proportion of selecting new suppliers with labor practical norms | - | - | Undisclosed | - |
| G4-LA15 | The significantly actual or potential negative impact of supply chains upon labor practice and actions that are adopted | - | - | Undisclosed | - |

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| Complaint mechanism for labor practice issues | | | | | |
| G4-LA16 | The number of labor practice complaints registered, processed and solved through a formal complaint mechanism | 43 | Maintenance of employees' rights and benefits | Full disclosure | - |
| Investment | | | | | |
| G4-HR1 | The total number and percentage of important investment agreements and contracts recording human right articles or have been through human right selection | - | Acter did not have any major investment in 2013. | Full disclosure | - |
| G4-HR2 | The total hours of training of human right policies for employees and the percentage of trained employees | 40 | Employees' employment and development | Full disclosure | - |
| Indiscrimination | | | | | |
| G4-HR3 | The total number of discrimination cases and actions that an organization takes to improve them | 43 | Maintenance of employees' rights and benefits | Full disclosure | - |
| Freedom of association and assembly and collective bargaining | | | | | |
| G4-HR4 | Operating locations or suppliers that are found with any violation or serious violation of freedom of association and assembly, and actions that are taken to safeguard the rights | 43 | Maintenance of employees' rights and benefits | Partial disclosure | - |
| Child labor | | | | | |
| G4-HR5 | Operating locations and suppliers that are found using child labor, and actions that are taken to prevent them from using child labor | 43 | Maintenance of employees' rights and benefits | Partial disclosure | - |
| Forced and compulsory labor | | | | | |
| G4-HR6 | Operating locations or suppliers that have been identified with seriously forced or compulsory labor incidents, and actions that are taken to help reduce any form of forced or compulsory labor | 43 | Maintenance of employees' rights and benefits | Partial disclosure | - |
| Security practice | | | | | |
| G4-HR7 | The percentage of security guards receiving the training of human right policies of an organization related to operation | - | - | Undisclosed | - |
| Rights of aborigines | | | | | |
| G4-HR8 | The number of incidents that infringe the rights of aborigines, and actions that an organization takes | - | - | Undisclosed | - |
| Evaluation | | | | | |
| G4-HR9 | The number and percentage of operating locations receiving human right examination or impact evaluation | - | - | Undisclosed | - |

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| Human right evaluation for suppliers | | | | | |
| G4-HR10 | The proportion of selecting new suppliers with human right standards | - | - | Undisclosed | - |
| G4-HR11 | The significantly actual or potential negative impact of supply chains upon human rights, and actions that are taken | - | - | Undisclosed | - |
| Complaint mechanism for human right issues | | | | | |
| G4-HR12 | The number of complaints regarding human right issues registered, processed and solved through a formal complaint mechanism | 43 | Maintenance of employees' rights and benefits | Full disclosure | - |
| Local community | | | | | |
| G4-SO1 | The percentage of locations that execute negotiations with local communities, impact evaluation and development plans | - | The headquarters of Acter has been thoroughly evaluated, and we irregularly negotiate with local communities. | Partial disclosure | - |
| G4-SO2 | Operating locations that have significantly actual or potential negative impact upon local communities | - | The operating property of Acter does not have negative impact upon local communities. | Partial disclosure | - |
| Anti-corruption | | | | | |
| G4-SO3 | The number and percentage of operating locations that have received corruption risk evaluation and significant risks that are identified | 13 | Honest management | Partial disclosure | - |
| G4-SO4 | The communication and training of anti-corruption policies and procedures | 13 | Honest management | Full disclosure | - |
| G4-SO5 | Confirmed corruption incidents, and actions that are taken | 13 | Honest management | Full disclosure | - |
| Public policies | | | | | |
| G4-SO6 | The total value of political donations classified based on nations and receivers/beneficiaries | - | No political donation in 2013 | Full disclosure | - |
| Anti-competitive practice | | | | | |
| G4-SO7 | The total number and results of legal litigation involving anti-competitive practice, antitrust and monopoly | 13 | Honest management | Full disclosure | - |
| Obeying laws and regulations | | | | | |
| G4-SO8 | The sum of large penalties for the violation of laws and the number of punishment other than penalties | - | No major penalty in 2013 | Full disclosure | - |

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| Social impact evaluation for suppliers | | | | | |
| G4-SO9 | The proportion of selecting new suppliers with social impact standards | - | - | Undisclosed | - |
| G4-SO10 | The significantly actual or potential negative impact of supply chains upon the society, and actions that are taken | - | - | Undisclosed | - |
| Complaint mechanism for social impact issues | | | | | |
| G4-SO1 | The number of social impact complaints registered, proceeded and solved through a formal complaint mechanism | 13 | Honest management | Full disclosure | - |
| Customers' health and safety | | | | | |
| G4-PR1 | The percentage of main products and service receiving impact evaluation to improve health and safety | 27 | Insistence upon quality and safety | Full disclosure | - |
| G4-PR2 | The number of incidents violating laws about health and safety impact in the lifecycle of products and service and voluntary standards based on outcomes | - | In 2013, Acter did not have any violation regarding the index. | Full disclosure | - |
| Labeling of products and service | | | | | |
| G4-PR3 | The categories of product and service information based on the information of an organization and labeling procedures, and the percentage of important products and service conforming to the regulation of the information | - | User's manuals and maintenance brochures are used for air-conditioning engineering | Partial disclosure | - |
| G4-PR4 | The number of incidents violating laws about product and service information labeling and voluntary regulations based on outcomes | - | In 2013, Acter did not have any violation regarding the index. | Full disclosure | - |
| G4-PR5 | Outcomes of client satisfaction survey | 27-29 | Client satisfaction survey | Full disclosure | - |
| Marketing and communication | | | | | |
| G4-PR6 | Forbidding the sale of controversial products | - | In 2013, Acter did not have any violation regarding the index. | Full disclosure | - |
| G4-PR7 | The number of incidents violating laws about marketing promotion and voluntary standards based on outcomes | - | In 2013, Acter did not have any violation regarding the index. | Full disclosure | - |
| Customers' privacy | | | | | |
| G4-PR8 | The confirmed number of complaints regarding infringing on customers' privacy or losing customers' information. | - | In 2013, Acter did not have any violation regarding the index. | Full disclosure | - |
| Obeying laws and regulations | | | | | |
| G4-PR9 | The sum of large penalties received for the violation of laws and regulations due to providing and using products and service. | - | In 2013, Acter did not have any violation regarding the index. | Full disclosure | - |



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