



ACTER GROUP CORPORATION LIMITED

2025 Annual Report

Notice to readers

This English version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English version and Chinese version, the Chinese version shall prevail.

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Overseas Securities Exchange : None.

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I. Letter to Shareholders

i. Preface

Dear Shareholders,

Thanks to all shareholders' support and encouragement during the past year. Acter develops its business through its Multi-Industries, Multi-Regions and Multi-type of Engineering Work strategic, adopts vertical division and horizontal integration and diversified talent cultivation, creates a competitive advantage. Revenue reached a new high in 2025. Looking forward to 2026, the company's management team will continue to actively face challenges and go all out to seek and contribute the greatest benefit to shareholders, employees and related parties of the company. The business performance in the previous year as well as this year's operating prospects is as follows:

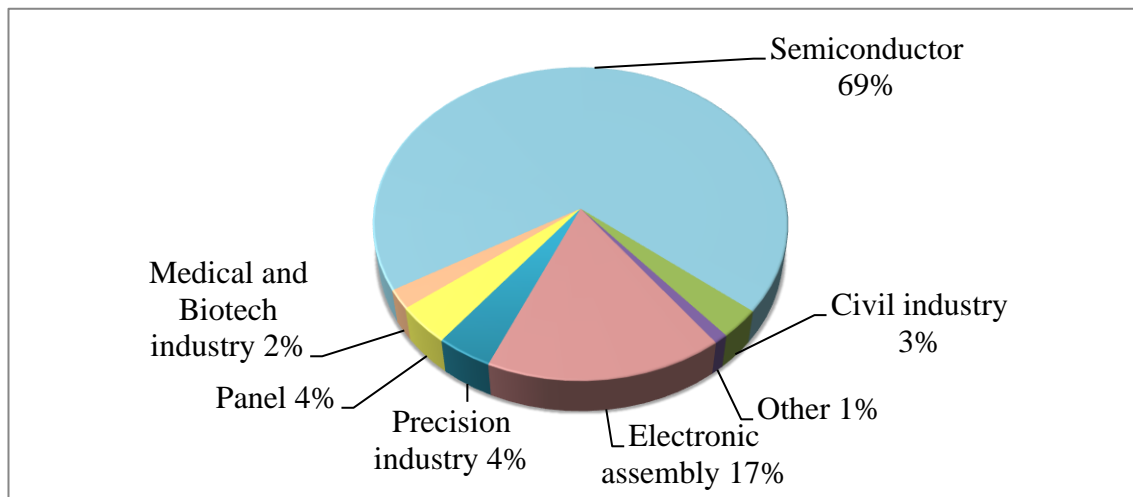
ii. Business Report

1. 2025 Business results

(1) Business plan implementation results

Acter group's multi-regions management strategy has proven effective, coupled with recent global supply chain restructuring and trends toward regionalization and localization, with total consolidated revenue reaching NT\$41.48 billion. In terms of profitability, the net profit after tax amounted to NT\$3.53 billion, which represents a 34.76% increase compared to last year.

【Figure 1】 Ratios of engineering turnover by the type



【Table 1】 Two-Year Comparative IS

Unit : In thousands of New Taiwan Dollars

Items	2025	2024	Annual Change (%)
Operating revenue	41,481,912	30,253,853	37.11
Operating cost	33,633,804	23,676,006	42.06
Gross profit	7,848,108	6,577,847	19.31
Operating expenses	2,144,773	2,170,852	(1.20)
Operating income	5,703,335	4,406,995	29.42
Non-Operating income and expenses	359,159	450,224	(20.23)
Income before income taxes	6,062,494	4,857,219	24.81
Tax expense	1,458,160	1,269,208	14.89
Income after income taxes	4,604,334	3,588,011	28.33

Items	2025	2024	Annual Change (%)
Income after income taxes attributable to owners of parent	3,526,877	2,617,188	34.76
Earnings per share (\$)	28.42	21.09	34.76

(2) State of budget implementation

This item is not applicable since Acter has not disclosed any financial forecasts.

(3) Financial structure and profitability

Items		2025	
Financial structure	Ratio of liabilities to assets (%)	53.00	
	Ratio of long-term capital to fixed assets (%)	2,342.09	
Solvency	Current ratio (%)	177.58	
	Quick ratio (%)	124.87	
Profitability	Return on total assets (%)	12.26	
	Return on stockholders' equity (%)	25.47	
	Ratio to issued capital (% , Note1)	Operating income	43.47
		Pre-tax income	46.21
	Profit ratio (%)	11.09	
Earnings per share (\$, Note2)	28.42		

Note1: In the case of shares issued by a company with no par value or a par value other than NT\$10 per share, the calculation of ratio of the paid-in capital shall be replaced by ratio of the equity attributable to owners of the parent.

Note2: The company's par value per share is NT\$5.

(4) Research and development

The department in charge of technology, research, and development continued to develop different innovative techniques for different industries and projects taking advantage of value-added engineering in order to strengthen our competitive advantages and innovative project management effectiveness. Descriptions are provided as follows:

I. Technology patent development

The group keeps acquiring patents; most of them relating to construction methods, applications and new materials, and software programming of a chemical equipment supply system. Analyze industry and technology trends in order to find R&D items that can facilitate corporate or industrial development and have market value. Make a strategic deployment to continuously obtain patents for engineering core technologies.

II. Talent cultivation and academia-industry cooperation

The company has comprehensive on-the-job training programs in place to help employees develop skills required, and works with scholars to explore new innovations. The company has been collaborating with Taipei Tech, Taiwan Tech, NCUT, NYUST, NKUST, FEU, and HKU in an internship program, and allying with Taipei Tech and NCUT, achieving excellent results in talent development and industry-university collaboration. In June 2024, a collaboration agreement was signed with the NCHU Academia-Industry Collaboration Center to jointly promote innovation and talent development in the field of engineering technology.

III. Energy-saving technologies

In light of rising global emphasis on energy-saving, green and low-carbon lifestyles, the group continues to conduct research into and develop environmental protection related engineering technology and products, develop high-efficiency eco-friendly facilities and energy management technologies, enhance the energy efficiency of energy consumption products, facilitate its integration with intelligent system, and optimize the control, optimize the application of energy-saving technology with our know-how in the field, and build a production environment with more efficient technologies to assist the industry in transformation to net zero emissions.

IV. Continued Developments in Respective Engineering Aspects

- i. In utilization of the technical capability of established Building Information Modeling (BIM) - Revit of Company, take one step further into the Digital Twin application technology for air conditioning system which applies the digital computing and simulation technology in design and construction process so that the design efficiency, optimization design, construction efficiency and efficiency optimization of system energy is improved; the system balance and performance validation is assisted during the completion acceptance process so that the acceptance efficiency is improved; in the operation phase, the BIM, energy model, environmental control model, and monitoring system of physical and digital systems is integrated to perform the system operation management, system predictive maintenance diagnosis, faults diagnosis, operation optimization analysis, and artificial intelligence mechanical learning so that the risk of unanticipated faults is reduced, the operating costs is decreased, and the system energy efficiency is improved.
- ii. Import the 3D drawing and cooperate with the 3D online platform to improve the quality and efficiency of the project, reduce the correction and adjustment time required for the follow-up pipeline overlay conflicts, and import the ISOGEN software to save time costs, establish the pipeline ISO diagram, so that the pipeline can be factory preset to reduce waste and reduce carbon emissions.
- iii. Implement automated modeling and train automated programming personnel. Use AI to reduce repetitive tasks, lower time costs, and decrease the need for modeling manpower. Utilize programs to automatically verify the accuracy and correctness of models, reduce human error, and improve work efficiency.

2. Summary of business plan for 2026

(1)Business strategy

This year, Acter has set up its growth goals for various divisions and subsidiaries and implemented action plans for each unit. It also implemented the following business policies:

- I. Strengthen corporate governance, enhance enterprise culture and cultivate talent for sustainable growth
- II. Rooting deeply in this industry, continuously optimize engineering capabilities, pursue a diverse, multi-project integrated engineering service, and strive to use core skills to collaborate with enterprises in achieving carbon neutrality, pursue a better future

- III. Maintain constant contact with current customers from mainland China, Southeast Asia, and India develop new customers, create multi-regional business, improve investment efficiency, and expand industrial integration services
- IV. Collaborate with international partners to continually expand professional services in the biotechnology, pharmaceutical, and medical industries, as well as in green engineering and circular economy, while deepening core expertise in green energy, environmental protection, recycling, and reuse.
- V. Integrating gas and chemical supply systems with manufacturing wet process equipment and waste liquid and solvent systems to develop new generation engineering integration technology and eco-friendly solutions.
- VI. Recruiting more diverse talents and leverage core competencies to develop green industries, creating distinctive features while actively training management teams

(2) Expected sales volume and basis for estimates

Acter is a professional manufacturer that applies system integration. For over 40 years, it has provided services which cover cleanrooms, air conditioning, electrical machinery, chemical engineering as well as control and instrument, equipment installation, etc., with the support of its strong and reliable multi-disciplinary and elite engineering team. Aside from its strength and advantage, Acter aims to keep pace with the request of customers. It caters to the needs of clients through constant communication and by establishing brand value and competitive advantage via innovative technology and high quality services. In addition to serving its existing customers, Acter is aggressively expanding its domestic and overseas markets by identifying new industries and new customers, satisfying the demand for a cross-disciplinary project service with integration system, and expanding industrial integration. As for internal operations, managing the company's integral resources is vital in providing the best and efficient solutions for customers.

(3) Major production and sales policies

Acter provides rapid and flexible integration of services specializing in engineering and technology. It is a comprehensive turnkey service company that handles design and planning, construction, engineering supervision, maintenance after completion and transfer. Acter services offer vertical and horizontal integration and sustainable intensification of industry value-chain across various technologies that impact people's livelihood, biotechnology, green energy and the medical field as well as the photovoltaic industry, semiconductor industry, biotechnology industry, energy industry, energy engineering, railway stations, high-end housing, hotels, electromechanical solutions for air conditioning systems, biopharmaceutical, medical institutes, etc.

With respect to its manufacturing-retail policy, while considering the needs of its customers, the company shall maintain existing clients, acquire new ones, and enter new industries in order to maintain business volume and achieve stable growth and profit. With regard to engineering, the company shall continuously improve and manage all kinds of projects and energy-saving and green eco-friendly economical engineering in order to create value and provide comprehensive solutions for its customers. As for financial considerations, it shall apply proper financial risk control strategies in handling customers and accelerate the collection rate of accounts receivable.

3. Future development strategies

The company is deeply committed to every project which represents and embodies Acter. It has been a long time since the company focused on the improvement and development of engineering technology. Currently, it has become a diversified engineering technology

company through vertical and horizontal integration and continuous development. The content of service and professional engineering method were improved to keep pace with progress. It has continued to expand its service stations given the increasing demand of customers. In order to approach its customers and provide real-time service, Acter service stations are situated all over Taiwan, Mainland China and Southeast Asia.

Engineering system integration service is the core business of Acter. Therefore, when facing the challenges by climate change and industrial transformation, Acter will dedicate to the research and development of innovative green technology. Not only provides customers energy-saving and green eco-friendly economical engineering solutions from the technology end, but also integrates our professional skills, knowledge and experiences to, through cooperation with our subcontractors, build “high value, low power consumption and low pollution” quality spaces. We commit more effort to bring customers more general ideas of green sustainability and responsible services. In the global promotion of ESG and carbon neutrality, with the role of the driver of green project, Acter assists customers to achieve carbon neutrality and pursue a better future together.

4. Effect of the external competitive environment, legal and regulatory environment, and overall business environment

Large-scale construction suppliers offered turnkey solutions that enabled them to gain control of the electricity and machine engineering market, which led to greater competition in the electricity, machine and cleanroom engineering industry. Acter creates value engineering for customers through various contracting opportunities, utilizing its expertise, innovative technologies, and specialized methods to effectively reduce the equipment life cycle costs for customers. In addition, it reduces overhead expense and engineering construction risks. It also forms a stable and cooperative relationship with suppliers, manages quality, strengthens cost control to enhance competitive advantage in bidding. Meanwhile, it develops related business of energy-saving which will not only provide better services for its customers but also contribute to the overall industry environment.

As far as the regulatory environment is concerned, the company periodically reviews changes made to laws and regulations to ensure compliance with requirements of the competent authority and adheres to its belief of legitimate management. Generally speaking, changes to the regulatory environment will not have a major impact on the company.

In the macro business environment, observing the rapid penetration of AI servers and high-performance computing (HPC) applications, the demand for global cloud data center, PCB, memory and semiconductor capacity construction is accelerating. According to the latest statistics from TrendForce, the capital expenditure growth rate for the top eight global cloud service providers in 2025 has been revised upward from the original 61% to 65%. It is expected that total spending will surpass \$600 billion in 2026, with a year-on-year growth rate of about 40%, indicating a continued expansion in AI infrastructure investment. Expansion in capital expenditures in the semiconductor, electronic components, cloud computing, and consumer goods industries benefits Acter’s performance.

5. Sustainability

Oriented to “Implement ESG principles in our core business and develop green initiatives”, Acter is absorbed in the core skills and industrial innovation. By linking United Nation’s Sustainable Development Goals (SDGs), and our core competence, Acter has not only established a responsible supply chain and built a diverse and tolerant workplace, but also been promoting green low-carbon engineering, cultivating industrial talents, attentive to the disadvantaged minority. It is our aspiration to create shared value for the society and win more reputation points with an excellent and sustainable corporate governance approach.

In the future, we will continue to work hard on sustainable development and cooperate with our partners and stakeholders to make the greatest contribution to the bring a positive development to the environment, society and economy.

It deeply appreciates the support of shareholders. Acter hopes to create greater value for the entire organization and its shareholders.

Sincerely yours,

Chairman: Liang, Chin-Li

General Manager: Lai, Ming-Kun & Wang, Chun-Sheng

Accounting Supervisor: Chen, Chung-Sheng

II. Corporate Governance Report

i. Directors and Management Team

1. Directors

February 28, 2026

Title	Nationality / Country of Origin	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position (Those marked with * are non-public company.)	Executives or Directors who are spouses or within two degrees of kinship		
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation
Chairman (Note1)	R.O.C.	Liang, Chin-Li	Male 61~70 years old	May 24, 2024	3	Jun. 19, 2008	4,609,734	3.72	4,609,734	3.72	244,810	0.20	0	0.00	<ul style="list-style-type: none"> ■ EMBA, National Chiao Tung University ■ Department of Electrical Engineering - Refrigerating and Air-conditioning, Taipei Tech 	<ul style="list-style-type: none"> ■ CEO, ACTER GROUP CORPORATION LIMITED ■ Chairman, Her Suo Eng., Co., Ltd.* ■ Chairman, Nova Technology Corp. ■ Chairman, Acter Technology Integration Group Co., Ltd. ■ Director, Sheng Huei (Shenzhen) Engineering Co., Ltd.* ■ Director, Shenzhen Dingmao Trade Co., Ltd.* ■ Director, Sheng Huei International Co. Ltd.* ■ Director, Acter International Limited* ■ Director, New Point Group Limited* ■ Director, Acter Technology Singapore Pte. Ltd.* ■ Director, Acter Technology Malaysia Sdn. Bhd.* ■ Chairman, Winmax Technology Corp.* ■ Director and CEO, Enrich Tech Co., Ltd.* ■ Chairman, Winmega Technology Corp.* 	None	None	None

Title	Nationality / Country of Origin	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position (Those marked with * are non-public company.)	Executives or Directors who are spouses or within two degrees of kinship		
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation
															<ul style="list-style-type: none"> ■ Chairman, Suzhou Winmax Technology Co., Ltd.* ■ Director, Novatech Engineering & Construction Pte. Ltd.* ■ Director, Sheng Huei Engineering Technology Company Limited* ■ Chairman, Acter Technology Co., Ltd.* ■ Director, Waste Recovery Technology Inc. ■ Chairman, Rayzher Industrial Co., Ltd. ■ Director, PT Acter Integration Technology Indonesia* ■ Director, Winmax Technology Malaysia Sdn. Bhd.* 				
Director	R.O.C.	Hu, Tai-Tsen	Male 71~80 years old	May 24, 2024	3	June 16, 2009	2,607,178	2.10	1,307,178	1.05	543,608	0.44	0	0.00	<ul style="list-style-type: none"> ■ EMBA, Tunghai University ■ Department of Electrical Engineering - Refrigerating and Air-conditioning, Taipei Tech ■ Honorary Member, The Phi Tau Phi Scholastic Honor Society of the Republic of China ■ Lecturer, Department of Electrical Engineering, National Chin-Yi University of Technology ■ Executive Director. 	<ul style="list-style-type: none"> ■ Director, Sheng Huei International Co. Ltd.* ■ Director, New Point Group Limited* ■ Director, Lishan Hotel Corporation* 	None	None	None

Title	Nationality / Country of Origin	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position (Those marked with * are non-public company.)	Executives or Directors who are spouses or within two degrees of kinship		
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation
														Taiwan Refrigerator and Air-Conditioning Association of Republic of China <ul style="list-style-type: none"> ▪ Jury for Technical Examination of Refrigeration and Air Conditioning Repair Technician by the Ministry of Internal Affairs 					
Director (Representative of institutional shareholders)	R.O.C.	Xiang-Hui Development Co., Ltd.	NA	May 24, 2024	3	Jun. 20, 2008 (Note2)	5,395,776	4.35	5,395,776	4.35	0	0.00	0	0.00	Not applicable	None	Not applicable		
		Representative Wu, Pi-Huei	Female 61~70 years old			Dec. 01, 2001 (Note3)	552,136	0.44	506,136	0.41	0	0.00	0	0.00	<ul style="list-style-type: none"> ▪ Master of Management, National Chung Hsing University ▪ President, Linglu Composite Building Material (shanghai) Co., Ltd. ▪ Chairman, Denlie International Co., Ltd. ▪ Executive Director, TCGS Alumni Association 	<ul style="list-style-type: none"> ▪ Director, TCGS Education Foundation ▪ Deputy Chairperson, TCGS Alumni Association 	None	None	None
Independent Director	R.O.C.	Huang, Tzu-Pei	Female 41~50 years old	May 24, 2024	3	Jul. 23, 2021	0	0.00	6,000	0.00	0	0.00	0	0.00	<ul style="list-style-type: none"> ▪ Master, School of Law, National Chiao Tung University ▪ Bachelor of Financial Law, College of Law, National Taiwan University ▪ Consultant lawyer, Taipei City Government 	<ul style="list-style-type: none"> ▪ Lawyer, Meridian Attorneys-at-Law 	None	None	None

Title	Nationality / Country of Origin	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position (Those marked with * are non-public company.)	Executives or Directors who are spouses or within two degrees of kinship		
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation
														<ul style="list-style-type: none"> ■ Consultant lawyer, Taiwan Union of Nurses Association ■ Consultant lawyer, labor unions of Cheng Hsin General Hospital ■ Arbitrator, Chinese Arbitration Association, Taipei 					
Independent Director	R.O.C.	Chi, Chih-Yi	Male 61~70 years old	May 24, 2024	3	May 24, 2024	0	0.00	0	0.00	0	0.00	0	0.00	<ul style="list-style-type: none"> ■ PhD, Harvard University Economics Department ■ Associate Professor, Department of Finance, National Chung Hsing University ■ Associate Professor, Department of Economics, National Chung Cheng University 	<ul style="list-style-type: none"> ■ Professor, Department of Finance, National Chung Hsing University ■ Independent Director, Gourmet Master Co. Ltd. 	None	None	None
Independent Director	R.O.C.	Chiu, Hui-Yin	Female 51~60 years old	May 24, 2024	3	May 24, 2024	0	0.00	0	0.00	0	0.00	0	0.00	<ul style="list-style-type: none"> ■ Master in Accounting, National Taiwan University ■ Bachelor of Accounting, National Chengchi University ■ Partner CPA, Deloitte & Touche 	<ul style="list-style-type: none"> ■ Person in Charge, Li Jung Investment Co., Ltd.* ■ Director, Weiyu Accounting Firm ■ Independent Director, Soft-World International Corporation ■ Independent Director, Jin Lian Cheng Resources Co., Ltd 	None	None	None
Independent Director	R.O.C.	Liang, Lien-Wen	Female 51~60 years old	May 24, 2024	3	May 24, 2024	0	0.00	0	0.00	0	0.00	0	0.00	<ul style="list-style-type: none"> ■ PhD in Agricultural Economics, Hokkaido University, Japan ■ Master in Economics, National Tsing Hua University ■ Associate Professor of 	<ul style="list-style-type: none"> ■ Professor of Finance, Chinese Culture University ■ Adjunct Professor, Department of Finance and Cooperative Management, National Taipei University ■ Director, International 	None	None	None

Title	Nationality / Country of Origin	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position (Those marked with * are non-public company.)	Executives or Directors who are spouses or within two degrees of kinship		
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation
														Finance, Chinese Culture University ■ Assistant Professor of Finance, Chinese Culture University	Cooperation and Development Fund				

Note1: Based on the group's organizational integration and business needs, the company's chairman also serves as the chief executive officer, responsible for the promotion and execution of the group's operating plans. The President, on the other hand, will focus on managing the operations of Acter itself. The CEO and the President will exercise their respective responsibilities and roles, implementing a clear division of management and maximizing the functionality of the organization. The chairman's full understanding of the company's operation and development policies helps the board of directors quickly grasp the company's operating status. At the same time, in order to maintain the objectivity and independence of the board of directors, only one director concurrently serves as the company's officers; the directorship for independent directors is four-sevenths and none of the independent directors has served for more than three consecutive terms.

Note2: Xiang-Hui Development Co., Ltd. served as a juristic person director of the company from June 20, 2008, to June 18, 2012.

Note3: Ms. Wu, Pi-Huei served as the company's supervisor from December 1, 2001, to May 28, 2015.

2. Major shareholders of the institutional shareholders :

March 3, 2026

Name of institutional shareholders	Major shareholders of the institutional shareholders
Xiang-Hui Development Co., Ltd.	Yang, Sin-Hao(30%)、Yang, Jung-Tang(26.1%)、Yang Wei, He-Jih(26.1%)、Yang, Yu-Sian(8.9%)、Yang, Chai-Cih(8.9%)

3. Disclosure of Information Regarding the Professional Qualifications and Experience of Directors and the Independence of Independent Directors

Name	Qualification Professional qualifications and experience (Note1)	Independence analysis				No. of other public companies at which the person concurrently serves as an independent director
		Did independent director or their spouse or any relative within the second degree serve as a director, supervisor, or employee of the Company or any of its affiliates?	The number and ratio of shares of the Company held by the independent director and their spouse and relatives within the second degree (or through nominees)		Do independent director serve as a director, supervisor, or employee of any company having a specified relationship with the Company (see Article 3, paragraph 1, subparagraphs 5 to 8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies)?	
			Shares	%		
Liang, Chin-Li	Possess working experience related to refrigeration and air-conditioning; Not been a person of any conditions defined in Article 30 of the Company Law.	Not applicable				None
Hu, Tai-Tsen	Possess working experience related to refrigeration and air-conditioning; Not been a person of any conditions defined in Article 30 of the Company Law.	Not applicable				None
Xiang-Hui Development Co., Ltd. Representative: Wu, Pi-Huei	Possess working experience related to management; Not been a person of any conditions defined in Article 30 of the Company Law.	Not applicable				None
Huang, Tzu-Pei	Possess an attorney's license; Not been a person of any conditions defined in Article 30 of the Company Law.	No	6,000	0.00	No	None

Name	Qualification Professional qualifications and experience (Note1)	Independence analysis				No. of other public companies at which the person concurrently serves as an independent director	
		Did independent director or their spouse or any relative within the second degree serve as a director, supervisor, or employee of the Company or any of its affiliates?	The number and ratio of shares of the Company held by the independent director and their spouse and relatives within the second degree (or through nominees)		Do independent director serve as a director, supervisor, or employee of any company having a specified relationship with the Company (see Article 3, paragraph 1, subparagraphs 5 to 8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies)?		The amount(s) of any pay received by the independent director for any services such as business, legal, financial, or accounting services provided to the Company or any affiliate thereof within the past 2 years.
			Shares	%			
Chi, Chih-Yi	Have more than five years of work experience as a lecturer in colleges and universities; Not been a person of any conditions defined in Article 30 of the Company Law.	No	0	0.00	No	None	1
Chiu, Hui-Yin	Possess an accountant's license and is currently the person in charge of Li Jung Investment Co., Ltd.; Not been a person of any conditions defined in Article 30 of the Company Law.	No	0	0.00	No	None	2
Liang, Lien-Wen	Have more than five years of work experience as a lecturer in colleges and universities; Not been a person of any conditions defined in Article 30 of the Company Law.	No	0	0.00	No	None	None

Note1: Please refer to page 7~11 for each director's experience and education.

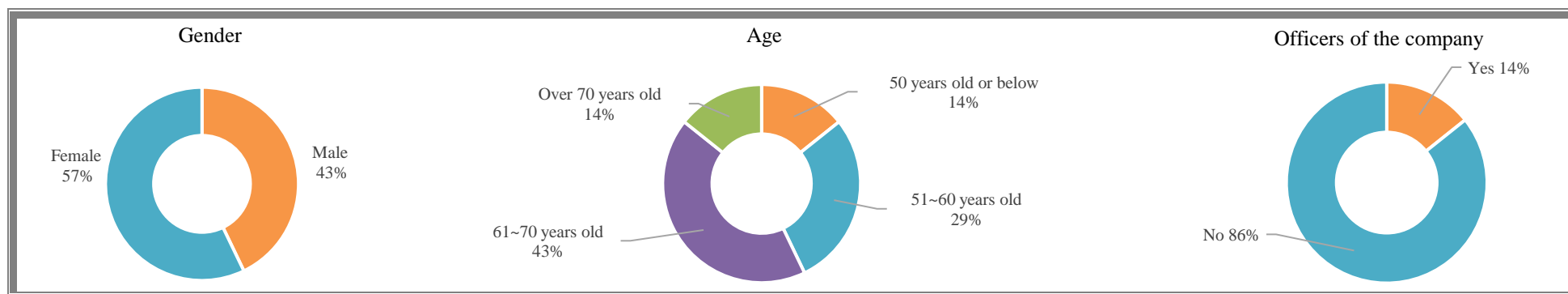
4. Diversity and independence of the board of directors

(1) Diversity of the board of directors

The company has established “Corporate Governance Practical Rules” to formulate the composition of the board of directors. Diversity should be considered, and the board of directors shall possess ability to make operational judgments, ability to perform accounting and financial analysis, ability to conduct management administration, ability to conduct crisis management, knowledge of the industry, an international market perspective, ability to lead, ability to make policy decisions...etc. Besides, an appropriate policy on diversity based on the company’s business operations, operating dynamics, and development needs be formulated, including gender, age, professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience. In addition, the company has set up the Sustainability and Nominating Committee. Members of the committee will review the number and conditions of directors before the expiry of each term and will find, review, and nominate candidates based on standards of independence and a diversified background covering the expertise, skills, experience, gender, etc.

The company’s specific diversification goals and achievement status are as follows:

Policy on diversity	Goal	Achievement
Expertise, skills, experience	The board members shall possess professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience	Achieved, the board members are professionals in the fields of engineering, accounting, law and operation management, with professional capabilities and relevant experience
Gender	Increase the number of female directors by one directorship	Achieved, the company has four female directors, an increase of two female directors over the previous term.
Age	Average age of all directors not exceed 65 years old	Achieved, average age of all directors is 61 years old.
Standards of independence	Directors concurrently serve as company officers not exceed one-third of the total directorships, independent directors shall exceed one-third of the total directorships, and the consecutive terms for independent directors shall not exceed three terms.	Achieved, only one director concurrently serves as the company’s officers; the directorship for independent directors is four-sevenths and none of the independent directors has served for more than three consecutive terms.



Item Name	Gender	The session of independent director	Officers of the company	Age	Experience				Ability					
					management administration	Financial accounting	Industry experience	Corporate Governance	Knowledge of the industry	Knowledge of Financial accounting	Knowledge of law	Ability to lead and make policy decisions	Ability to conduct management administration	Corporate Governance
Liang, Chin-Li	Male	-	✓	61~70 years old	✓	✓	✓	✓	✓	✓	-	✓	✓	✓
Hu, Tai-Tsen	Male	-	-	Over 70 years old	✓	-	✓	✓	✓	-	-	✓	✓	✓
Xiang-Hui Development Co., Ltd. Representative: Wu, Pi-Huei	Female	-	-	61~70 years old	✓	-	✓	✓	✓	-	-	✓	✓	✓
Huang, Tzu-Pei (Independent director)	Female	2	-	50 years old or below	-	-	✓	✓	✓	-	✓	✓	-	✓
Chi, Chih-Yi (Independent director)	Male	1	-	61~70 years old	✓	✓	✓	✓	✓	✓	-	✓	✓	✓
Chiu, Hui-Yin (Independent director)	Female	1	-	51~60 years old	✓	✓	✓	✓	✓	✓	-	✓	✓	✓
Liang, Lien-Wen (Independent director)	Female	1	-	51~60 years old	-	✓	✓	✓	✓	✓	-	✓	-	✓

The board is comprised of members from a variety of backgrounds, genders and skills. Members have been chosen based on the development needs of the company. All directors have the academic background and experience necessary to enable the board’s decision and supervisory capacity. Please refer to page 7~11 for their experience and education.

(2) Independence of the board of directors

The company has four independent directors, accounting for four-sevenths of the total directorships. None of the independent directors has served for more than three consecutive terms, and none of them violated the independence norms in the “Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.” In addition, the company’s board of directors has only one director concurrently serving as the company’s officers. After checking the written declarations and identity documents of each director, there is no kinship within the spouse and second relatives among the directors, reflecting the independence of the overall board of directors.

5. Management Team

February 28, 2026

Title	Nationality / Country of Origin	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship		
					Shares	%	Shares	%	Shares	%			Title	Name	Relation
CEO (Note1)	R.O.C.	Liang, Chin-Li	Male	Jul. 01, 2011	4,609,734	3.72	244,810	0.20	0	0.00	<ul style="list-style-type: none"> ■ EMBA, National Chiao Tung University ■ Department of Electrical Engineering - Refrigerating and Air-conditioning, Taipei Tech 	<ul style="list-style-type: none"> ■ Chairman, Her Suo Eng., Co., Ltd. ■ Chairman, Nova Technology Corp. ■ Chairman, Acter Technology Integration Group Co., Ltd. ■ Director, Sheng Huei (Shenzhen) Engineering Co., Ltd. ■ Director, Shenzhen Dingmao Trade Co., Ltd. ■ Director, Sheng Huei International Co. Ltd. ■ Director, Acter International Limited ■ Director, New Point Group Limited ■ Director, Acter Technology Singapore Pte. Ltd. ■ Director, Acter Technology Malaysia Sdn. Bhd. ■ Chairman, Winmax Technology Corp. ■ Director and CEO, Enrich Tech Co., Ltd. 	None	None	None

Title	Nationality / Country of Origin	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship		
					Shares	%	Shares	%	Shares	%			Title	Name	Relation
												<ul style="list-style-type: none"> ▪ Chairman, Winmega Technology Corp. ▪ Chairman, Suzhou Winmax Technology Co., Ltd. ▪ Director, Novatech Engineering & Construction Pte. Ltd. ▪ Director, Sheng Hwei Engineering Technology Company Limited ▪ Chairman, Acter Technology Co., Ltd. ▪ Director, Waste Recovery Technology Inc. ▪ Chairman, Rayzher Industrial Co., Ltd. ▪ Director, PT Acter Integration Technology Indonesia ▪ Director, Winmax Technology Malaysia Sdn. Bhd. 			
President	R.O.C.	Lai, Ming-Kun	Male	Sep. 28, 2018	461,982	0.37	38,006	0.03	0	0.00	<ul style="list-style-type: none"> • EMBA, National Taiwan University of Science and Technology ▪ Department of Electrical Engineering - Refrigerating and Air-conditioning, Taipei Tech ▪ Vice President, Hao-Han Chung-Hsiao Engineering Co., Ltd. 	None	None	None	
President	R.O.C.	Wang, Chun-Sheng	Male	Sep. 28, 2018	53,000	0.04	0	0.00	0	0.00	<ul style="list-style-type: none"> ▪ EMBA, Feng Chia University ▪ Department of Electrical Engineering, Taipei Tech ▪ Engineer, San-Chun Engineering Limited 	<ul style="list-style-type: none"> ▪ Director, Enrich Tech Co., Ltd. ▪ Supervisor, Her Suo Eng., Co., Ltd. 	None	None	None

Title	Nationality / Country of Origin	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship		
					Shares	%	Shares	%	Shares	%			Title	Name	Relation
Vice President	R.O.C.	Chang, Ri-Dong	Male	Sep. 28, 2018	117,750	0.09	12,145	0.01	0	0.00	<ul style="list-style-type: none"> ■ Department of Electrical Engineering - Refrigerating and Air-conditioning, Taipei Tech ■ Assistant Vice President, Chin Chan Air-conditioning Co., Ltd. 	Director, Her Suo Eng., Co., Ltd.	None	None	None
Vice President	R.O.C.	Chen, Yuan-Pi	Male	Sep. 28, 2018	35,734	0.03	658	0.00	0	0.00	<ul style="list-style-type: none"> ■ EMBA, Feng Chia University ■ Department of Electrical Engineering - Refrigerating and Air-conditioning, Taipei Tech 	None	None	None	None
Vice President	R.O.C.	Lee, Ming-Chih	Male	Sep. 28, 2018	28,000	0.02	37,419	0.03	0	0.00	<ul style="list-style-type: none"> ■ Master Degree in Refrigeration, Air Conditioning and Energy Engineering, National Chin-Yi University of Technology ■ Department of Electrical Engineering - Refrigerating and Air-conditioning, Taipei Tech ■ Technician for freezing & air condition engineering ■ Assistant Vice President, Chin Chan Air-conditioning Co., Ltd. 	None	None	None	None
Assistant Vice President	R.O.C.	Li, Po-Sheng	Male	Sep. 24, 2009	868,534	0.70	0	0.00	0	0.00	<ul style="list-style-type: none"> ■ Department of Refrigerating and Air-conditioning, Fu-Hwa Senior High School ■ Vice Section Manager, Gongshan Air-conditioning and Refrigerating Co., Ltd. 	None	None	None	None
Assistant Vice President	R.O.C.	Yang, Hui-Bao	Female	Sep. 28, 2018	103,634	0.08	0	0.00	0	0.00	<ul style="list-style-type: none"> ■ Master Degree in Business & Management, National Chiao Tung University 	Director, Sheng Hwei Technology India Private Limited	None	None	None
Assistant Vice President	R.O.C.	Tung, San-Chi	Male	Apr. 12, 2022	2,000	0.00	0	0.00	0	0.00	<ul style="list-style-type: none"> ■ EMBA, National Taiwan University of Science and Technology 	None	None	None	None

Title	Nationality / Country of Origin	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship		
					Shares	%	Shares	%	Shares	%			Title	Name	Relation
Assistant Vice President	R.O.C.	Lin, Ching-Yi	Female	Apr. 12, 2022	19,456	0.02	0	0.00	0	0.00	<ul style="list-style-type: none"> ■ Master Degree, National Chin-Yi University of Technology ■ Refrigeration and air-conditioning engineer (Senior Examinations) 	None	None	None	None
Assistant Vice President	R.O.C.	Chi, Chia-Chin	Male	Jun. 15, 2022	7,108	0.01	0	0.00	0	0.00	<ul style="list-style-type: none"> ■ Department of Electrical Engineering, National Taitung Junior College ■ RPTI International Ltd. ■ Tai-Ping-Yang Chung-Hsiao Engineering Co., Ltd. ■ Hao-Han Chung-Hsiao Engineering Co., Ltd. 	None	None	None	None
Assistant Vice President	R.O.C.	Tseng, Huei-Shiung	Male	Nov. 09, 2023	5,082	0.00	0	0.00	0	0.00	<ul style="list-style-type: none"> ■ Master of Electrical Engineering, National Kaohsiung University of Applied Sciences ■ Vice Manager, Kaohsiung Branch of CHEM 	None	None	None	None
Financial/Accounting/ Chief Corporate Governance Officer	R.O.C.	Chen, Chung-Sheng	Male	Nov. 09, 2023	3,000	0.00	0	0.00	0	0.00	<ul style="list-style-type: none"> ■ Master Degree in Accounting, Feng Chia University ■ Deputy Leader, Deloitte 	<ul style="list-style-type: none"> ■ Supervisor, Enrich Tech Co., Ltd. 	None	None	None

Note1: Based on the group's organizational integration and business needs, the company's chairman also serves as the chief executive officer, responsible for the promotion and execution of the group's operating plans. The President, on the other hand, will focus on managing the operations of Acter itself. The CEO and the President will exercise their respective responsibilities and roles, implementing a clear division of management and maximizing the functionality of the organization. The chairman's full understanding of the company's operation and development policies helps the board of directors quickly grasp the company's operating status. At the same time, in order to maintain the objectivity and independence of the board of directors, only one director concurrently serves as the company's officers; the directorship for independent directors is four-sevenths and none of the independent directors has served for more than three consecutive terms.

ii. Remuneration paid during the most recent fiscal year to directors, supervisors, president, and vice president

1. Remuneration of Directors and Independent Director

Unit: NT\$ thousand, Thousand Shares

Title	Name	Remuneration								Sum of A+B+C+D and ratio to net income (Note10)				Relevant remuneration received by directors who are also employees								Sum of A+B+C+D+E+F+G and ratio to net income (Note10)				Compensation paid to directors from an invested company other than the company's subsidiary (Note11)
		(A) (Note2 & Note3)		(B) (Note2 & Note4)		(C) (Note2)		(D) (Note2 & Note6)						(E) (Note2 & Note7)		(F) (Note2 & Note4)		(G) (Note2 & Note8)								
		The company	(Note1 & Note9)	The company	(Note1 & Note9)	The company (Note5)	(Note1 & Note9)	The company	(Note1 & Note9)	The company		(Note1 & Note9)		The company	(Note1 & Note9)	The company	(Note1 & Note9)	The company		(Note1 & Note9)		The company	(Note1 & Note9)			
										Sum	%	Sum	%					Cash	Stock	Cash	Stock		Sum	%	Sum	
Chairman	Liang, Chin-Li	3,200	11,753	0	0	77,999	77,999	60	214	81,259	2.30	89,966	2.55	20,655	24,022	0	0	9,000	0	9,000	0	110,914	3.14	122,988	3.49	42
Director	Hu, Tai-Tsen	0	201	0	0	31,200	31,200	60	60	31,260	0.89	31,461	0.89	0	0	0	0	0	0	0	0	31,260	0.89	31,461	0.89	None
Director	Xiang-Hui Development Co., Ltd.	0	0	0	0	31,200	31,200	0	0	31,200	0.88	31,200	0.88	0	0	0	0	0	0	0	0	31,200	0.88	31,200	0.88	None
	Representative: Wu, Pi-Huei	0	0	0	0	0	0	60	60	60	0.00	60	0.00	0	0	0	0	0	0	0	0	60	0.00	60	0.00	None
Independent Director	Huang, Tzu-Pei	960	960	0	0	0	0	60	60	1,020	0.03	1,020	0.03	0	0	0	0	0	0	0	0	1,020	0.03	1,020	0.03	None
Independent Director	Chi, Chih-Yi	960	1,333	0	0	0	0	54	90	1,014	0.03	1,423	0.04	0	0	0	0	0	0	0	0	1,014	0.03	1,423	0.04	None
Independent Director	Chiu, Hui-Yin	960	1,333	0	0	0	0	60	96	1,020	0.03	1,429	0.04	0	0	0	0	0	0	0	0	1,020	0.03	1,429	0.04	None
Independent Director	Liang, Lien-Wen	960	960	0	0	0	0	60	60	1,020	0.03	1,020	0.03	0	0	0	0	0	0	0	0	1,020	0.03	1,020	0.03	None

- Please describe the policy, system, standards and structure in place for paying remuneration to directors and describe the relationship of factors such as the duties and risks undertaken and time invested by the directors to the amount of remuneration paid: According to the "Regulations governing remuneration paid to directors and functional committee," independent directors receive a fixed remuneration of NT\$50,000 per month and do not participate in the distribution of annual remuneration for directors. Independent directors that be appointed to be any member of functional committee by the board meeting can gain extra remuneration. The aforementioned fixed remuneration is recommended by the company's Remuneration Committee with reference to the market averages, taking into account the time invested and the responsibilities assumed by the independent directors, and approved by the board of directors.
- In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities / invested enterprises): NT\$0

Note1: Refers to all companies in the consolidated financial statements

Note2: (A)Base Compensation (B)Severance Pay (C)Compensation to Directors (D)Allowances (E)Salary, Bonuses, and Allowances (F)Severance Pay (G)Employee Compensation.

Note3: This refers to director base compensation in the most recent fiscal year (including director salary, duty allowances, severance pay, and various rewards and incentives, etc.).

Note4: Includes the contribution and real disbursement of the pension. In 2025, under the new system of labor pension act, total amount contributed by the company for director listed in the table is NT\$0.

Note5: Board of directors resolved on Mar. 3, 2026.

Note6: This refers to director expenses and perquisites in the most recent fiscal year (including travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, etc.). If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the company to the driver, but do not include it in the calculation of the director remuneration.

Note7: This includes any remuneration received by a director for concurrent service as an employee in the most recent year (including concurrent service as general manager, assistant general manager, other managerial officer, or non-managerial employee) including salary, duty allowances, severance pay, rewards, incentives, travel expenses, special disbursements, stipends of any kind, and provision of facilities such as accommodations or vehicles, etc. If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the company to the driver, but do not include it in the calculation of the director remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2—including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a rights offering, etc.—should be included in the calculation of remuneration.

Note8: This refers to employee profit-sharing compensation (including stocks and cash) received by a director for concurrent service as an employee in the most recent fiscal year (including concurrent service as general manager, assistant general manager, other managerial officer, or non-managerial employee). Disclose the amount of profit-sharing compensation approved or expected to be approved by the board of directors for distribution for the most recent fiscal year. If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year.

Note9: Disclose the total amount of remuneration in each category paid to the directors of the company by all companies in the consolidated financial report (including the company).

Note10: Net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year.

Note11: a. In this column, specifically disclose the amount of remuneration received by the directors of the company from investee enterprises other than subsidiaries or from the parent company (if none, state “None”).
b. Remuneration means remuneration received by directors of the company for serving in capacities such as director, supervisor, or managerial officer at investee companies other than subsidiaries or at the parent company, including base compensation, profit-sharing compensation (including employee, director, and supervisor profit-sharing compensation) and expenses and perquisites.

*This table is for information disclosure purposes only and is not intended to be used for tax purposes, as the remuneration disclosed in this table differs from the concept of income under the Income Tax Act.

2. Remuneration of Supervisors : Not applicable

3. Remuneration of President and Vice President

Unit: NT\$ thousand, Thousand Shares

Title	Name	Salary(A) (Note1)		Severance Pay (B) (Note2)		Bonuses and Allowances (C) (Note3)		Employee Compensation (D) (Note4)				Sum of A+B+C+D and ratio to net income (Note6)				Compensation paid to the president and vice president from an invested company other than the company's subsidiary (Note7)
		The company	Companies in the consolidated financial statements (Note5)	The company	Companies in the consolidated financial statements (Note5)	The company	Companies in the consolidated financial statements (Note5)	The company		Companies in the consolidated financial statements (Note5)		The company		Companies in the consolidated financial statements (Note5)		
								Cash	Stock	Cash	Stock	Sum	%	Sum	%	
CEO	Liang, Chin-Li	3,928	7,295	0	0	16,727	16,727	9,000	0	9,000	0	29,655	0.84	33,022	0.94	42
President	Lai, Ming-Kun	3,689	3,689	108	108	10,073	10,073	8,000	0	8,000	0	21,870	0.62	21,870	0.62	None
President	Wang, Chun-Sheng	3,689	3,689	108	108	14,458	14,458	7,000	0	7,000	0	25,255	0.72	25,255	0.72	None
Vice President	Chang, Ri-Dong	2,724	2,724	108	108	6,786	6,786	6,000	0	6,000	0	15,618	0.44	15,618	0.44	None
Vice President	Chen, Yuan-Pi	2,363	2,363	108	108	7,009	7,009	6,000	0	6,000	0	15,480	0.44	15,480	0.44	None
Vice President	Lee, Ming-Chih	2,363	2,363	108	108	5,373	5,373	6,000	0	6,000	0	13,844	0.39	13,844	0.39	None

In addition to the disclosure of the table above, there are remunerations to presidents and vice presidents provided service (e.g. serve as independent consultant rather than employee) in the most recent year for all companies: NT\$ 610 thousands

Note1: This includes salary, duty allowances, and severance pay to the president and vice president in the most recent fiscal year.

Note2: Includes the contribution and real disbursement of the pension. In 2025, pensions contributed to the pension account at Bank of Taiwan by the company for employees applying old system of labor standards act are NT\$1,200 thousand and disbursement from that account is NT\$0, while under the new system of labor pension act, total amount contributed by the company for managers listed in the table are NT\$540 thousand, which has been fully paid into their individual pension account at Bureau of Labor Insurance.

Note3: This includes the amounts of all types of rewards, incentives, travel expenses, special disbursements, stipends of any kind, provision of facilities such as accommodations or vehicle, and other compensation to the president and vice president in the most recent fiscal year. If housing, car or other form of transportation, or personalized expenses are provided, disclose the nature and cost of the property provided, the actual or fair market rent, fuel expenses, and any other amounts paid. Additionally, if a driver is provided, please add a note explaining the relevant base compensation paid by the company to the driver, but do not include it in the calculation of the director remuneration. Additionally, salary expenses recognized as share-based payment under IFRS 2—including employee share subscription warrants, new restricted employee shares, and participation in share subscription under a rights offering, etc.—should be included in the calculation of remuneration.

Note4: This refers to employee profit-sharing compensation (including stocks and cash) received by the president and vice president as approved or expected to be approved by the board of directors for the most recent fiscal year (including concurrent service as general manager, assistant general manager, other managerial officer, or non-managerial employee). If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year.

Note5: Disclose the total amount of remuneration in each category paid to the president and vice president by all companies in the consolidated financial report (including the company).

Note6: Net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year.

Note7: a. In this column, specifically disclose the amount of remuneration received by the president and vice president of the company from investee enterprises other than subsidiaries or from the parent company (if none, state “None”).

b. Remuneration means remuneration received by the president and vice president of the company for serving in capacities such as director, supervisor, or managerial officer at investee companies other than subsidiaries or at the parent company, including base compensation, profit-sharing compensation (including employee, director, and supervisor profit-sharing compensation) and expenses and perquisites.

*This table is for information disclosure purposes only and is not intended to be used for tax purposes, as the remuneration disclosed in this table differs from the concept of income under the Income Tax Act.

4. Employee Compensation Granted to Management Team

March 3, 2026, Unit: NT\$ thousand

	Title	Name	Employee Compensation - in Stock (Fair Market Value)	Employee Compensation - in Cash	Total	Ratio of Total Amount to Net Income
Executive Officers	Chairman/CEO	Liang, Chin-Li	0	67,225	67,225	1.91%
	President	Lai, Ming-Kun				
	President	Wang, Chun-Sheng				
	Vice President	Chang, Ri-Dong				
	Vice President	Chen, Yuan-Pi				
	Vice President	Lee, Ming-Chih				
	Assistant Vice President	Li, Po-Sheng				
	Assistant Vice President	Yang, Hui-Bao				
	Assistant Vice President	Tung, San-Chi				
	Assistant Vice President	Lin, Ching-Yi				
	Assistant Vice President	Chi, Chia-Chin				
	Assistant Vice President	Tseng, Huei-Shiung				
Financial/Accounting/ Chief Corporate Governance Officer	Chen, Chung-Sheng					

Note1: Fill in the amount of employee profit-sharing compensation (including stocks and cash) received by the managerial officers as approved or expected to be approved by the board of directors for the most recent fiscal year. If the amount cannot be forecasted, disclose the amount expected to be distributed by calculating pro-rata to the amount that was actually distributed in the preceding fiscal year. Net income means the net income after tax on the parent company only or individual financial report for the most recent fiscal year.

5. Comparison of Remuneration for Directors, Presidents and Vice Presidents in the Most Recent Two Fiscal Years and Remuneration Policy for Directors, Presidents and Vice Presidents

(1) The ratio of total remuneration paid by the company and by all companies included in the consolidated financial statements for the most recent two fiscal years to directors, presidents and vice presidents of the Company, to the net income.

Unit : NT\$ thousand

Title	2024				2025			
	Total Remuneration paid to directors, presidents and vice presidents		Ratio of total remuneration paid to directors, presidents and vice presidents to net income		Total Remuneration paid to directors, presidents and vice presidents		Ratio of total remuneration paid to directors, presidents and vice presidents to net income	
	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements	The company	Companies in the consolidated financial statements
Directors	206,432	219,168	7.89%	8.37%	269,775	283,278	7.65%	8.03%
CEO								
Presidents								
Vice Presidents								

(2) The policies, standards, and portfolios for the payment of remuneration, the procedures for determining remuneration, and the correlation with business performance and future risk exposure.

A. Directors

Remuneration for directors includes the transportation and attendance fare for directors attending the board meetings, attendance fare for members of functional committee attending the committee, executive business expense, and the annual compensation for directors in accordance with the Articles of Incorporation. According to Article 26-1 of the Articles of Incorporation, when distributing the surplus profits for each fiscal year, the company shall first offset its losses of previous years and set not more than five percent of the profit before tax excluding the amount of employees' and directors' compensation as compensation to directors. The "surplus profits" here refers to the balance of pre-tax profit before deducting the employees' and directors' compensation. Total compensation paid to directors are reviewed by the Remuneration Committee in consideration of the company's business performance, the general pay levels in the industry and be submitted to the board of directors for approval. Compensation for individual director is determined in accordance with the "Regulations governing remuneration paid to directors and functional committee." The company takes into account the results of the performance evaluation of directors to calculate the points of each director. Such as the degree of participation in the company's operations, the attendance rate for the year, whether to serve as the chairman and other items. Then distributes the total amount approved by the board of directors according to the proportion.

Independent directors receive a fixed amount of remuneration per month and do not participate in the distribution of annual remuneration for directors. If an independent director is appointed as a member of any functional committee by the

board of directors of the company, he/she will receive additional remuneration paid to members of functional committee.

B. Presidents and Vice Presidents

The remuneration for presidents and vice presidents includes fixed salary and variable salary. The fixed salary is the monthly salary; the variable salary includes the employee compensation and performance bonus, which is measured based on their personal annual appraisal performance and is closely linked to the company’s operational and sustainable performance results. The content of the annual appraisal includes qualitative indicators (such as the key core competence of the job, future development potential... etc.) and quantitative indicators (such as the status of achievement of the personal goal, including financial performance indicators, comprehensive management indicators, and sustainability practice indicators, as well as the achievement rate... etc.) as shown in <Table 1>. The total amount of employee compensation is in accordance with the company’s articles of association, when distributing the surplus profits for each fiscal year, the company shall first offset its losses of previous years and set not less than three percent of the profit before tax excluding the amount of employees’ and directors’ compensation as compensation to employees. The total amount of performance bonus payout is determined based on the company’s annual operating performance. Both are reviewed by the company and the Remuneration Committee and submitted to the board of directors for approval. In addition, if the presidents and vice presidents serve as directors or supervisors of subsidiaries, they can also receive remuneration in accordance with the “Regulations governing the representative of a juristic person director or supervisor appointed to the group companies.”

C. The company’s procedure for determining remuneration of all employees (including all executives) is in accordance with the performance evaluation and salary regulations approved by the board of directors. After the overall consideration of the individual’s participation in the company’s operations and performance evaluation, reasonable remuneration will be given. The measurement aspects are listed in <Table 1>. The Remuneration Committee and the Board of Directors also regularly review the fairness of salary and remuneration of directors and executives, and review the regulations in a timely manner based on actual operating conditions and relevant laws and regulations. There is no incentive for the directors and executives to pursue compensation by engaging in activities that exceed the tolerable risk level.

<Table 1>

Aspect	Items and proportions	Explanation
Core	Practice and management of core values	Company recognition, commitment and ethics are necessary conditions, as well as the ability to practice business philosophy, vision and strategic goals, and demonstrate leadership and management skills.
Index	Financial Performance (40%)	Business side, execution side, contribution, value output, etc.
	Comprehensive Management (30%)	Including innovation, integration, quality management, human resource management and cultivation, risk management, legal compliance and the practice of corporate social responsibility.
	Sustainable Practice (30%)	Proposals for environmentally friendly value projects, the proportion of energy-saving materials and equipment, the proportion of participation in social welfare activities, etc.

D. Linking executive compensation to ESG performance

To align the performance of senior executives with the company's sustainable vision and strategic goals, the company has established long-term value contribution bonus regulations. These regulations incorporate sustainability strategy goals into the evaluation criteria, linking them to variable compensation. This encourages senior executives to prioritize and achieve the company's vision and goals. The long-term value contribution bonus focuses not only on performance but also on contributions to long-term value, including talent development, green innovation technologies, greenhouse gas reduction goals, and climate action. Senior executives are required to report regularly to the board on the content and results of their long-term value contributions, with assessment factors approved by the Remuneration Committee and submitted to the board for final approval before disbursement.

iii. Implementation of Corporate Governance

1. Board of Directors

A total of 6(A) meetings of the board of directors were held in 2025. The attendance of director was as follows:

Title	Name	Attendance in Person(B)	By Proxy	Attendance rate(B/A)	Remarks
Chairman	Liang, Chin-Li	6	0	100%	Was re-elected on May 24, 2024
Director	Hu, Tai-Tsen	6	0	100%	Was re-elected on May 24, 2024
Director	Xiang-Hui Development Co., Ltd. Representative: Wu, Pi-Huei	6	0	100%	Was newly elected May 24, 2024
Independent Director	Huang, Tzu-Pei	6	0	100%	Was re-elected on May 24, 2024
Independent Director	Chi, Chih-Yi	6	0	100%	Was newly elected May 24, 2024
Independent Director	Chiu, Hui-Yin	6	0	100%	Was newly elected May 24, 2024
Independent Director	Liang, Lien-Wen	6	0	100%	Was newly elected May 24, 2024

■ Other mentionable items:

(1) If there are any of the following circumstances applies, the dates of meetings, sessions, contents of motions, all independents' opinion and the Company's response to independent directors' opinion should be specified:

A. Circumstances referred to in Article 14-3 of Securities and Exchange Act.: Since the company has set up its Audit Committee, the provisions of Article 14-3 shall not apply according to Article 14-5 of the Securities and Exchange Act.

B. Resolutions of the directors' meetings objected to by Independent Directors or subject to qualified opinion and recorded or declared in writing.: None.

(2) If there is Directors' avoidance of motions in conflict of interest, the Directors' names, contents of motions, causes for avoidance and voting should be specified:

Directors' names	Contents of motions	Causes for avoidance	Voting
Liang, Chin-Li	The 2024 performance bonus for executives.	He concurrently served as the Company's chief officers.	He did not participate in the voting.
Liang, Chin-Li Hu, Tai-Tsen Wu, Pi-Huei	The distribution of 2024 directors' compensation.	They are an interested party in relation to the motion.	They did not participate in the voting.
Liang, Chin-Li	The distribution of 2024 employee's compensation for executives.	He concurrently served as the Company's chief officers.	He did not participate in the voting.
Liang, Chin-Li Hu, Tai-Tsen Wu, Pi-Huei	The company's 2025 remuneration policy to directors and employees.	They are an interested party in relation to the motion.	They did not participate in the voting.
Liang, Chin-Li	The company's 2025 compensation policy for executives.	He concurrently served as the Company's chief officers.	He did not participate in the voting.

(3) Performance Evaluation of the Board of Directors

Circle	Conducted once a year
Period	From Jan. 1 to Dec. 31 of the evaluation year
Range	The board as a whole, individual directors, and functional committees (Including Remuneration Committee, Audit Committee and Sustainability and Nominating Committee)
Method	Internal evaluation by the board, self-evaluation by the board members of themselves, and evaluation by an appointed external professional institution and experts once every three years
Content	<ul style="list-style-type: none"> ■ Evaluation of the board of directors: At least include participation in the operation of the company, improvement of the quality of the board of directors' decision making, composition and structure of the board of directors, election and continuing education of the directors, and internal control. ■ Evaluation of the board members on themselves: At least include familiarity with the goals and missions of the company, awareness of the duties of a director, participation in the operation of the company, management of internal relationship and communication, the director's professionalism and continuing education, and internal control. ■ Evaluation of the functional committees: At least include participation in the operation of the company, awareness of the duties of the functional committee, improvement of quality of decisions made by the functional committee, makeup of the functional committee and election of its members, and internal control.

The Board has approved to establish the company's "Rules for Performance Evaluation of Board of Directors and Functional Committees" on Feb. 26, 2015. The company conducts internal evaluation at the end of each year through questionnaire. Directors and members of Functional Committees shall fill out questionnaires such as the Questionnaire of Self-Performance Evaluation of the Board, the Questionnaire of Self-Performance Evaluation of Board Members, and the Questionnaire of Self-Performance Evaluation of the Functional Committee. According to Article

3, the company also conducts external evaluation at least every three years. The criteria for evaluating the performance of the board of directors is regularly reviewed by the Sustainability and Nominating Committee and results of the evaluation will serve as a reference for the calculation of individual directors' remuneration and the selection or nomination of directors by the company.

After all questionnaires are completed, the Financial Division will then collect it and calculate the score. The internal evaluation in 2025 has been conducted in January 2026. All participants including the entire Board, individual members of Board, and each functional committee (Remuneration Committee, Audit Committee and Sustainability and Nominating Committee) have scored more than 90 points (out of 100 points). The performance is evaluated as excellent and there is no need to improve. The independent directors suggested appointing a dedicated investment management department with a COO to oversee investment reports as the company grows and operates in multiple countries. The company responded that operational sites are established based on client needs, with evaluations collaboratively handled by the Financial Division, the office of the Chairman, and the General Administration Division. The above result of the internal evaluation has been reported to the Board meeting after approval by the Sustainability and Nominating Committee on Mar. 3, 2026 and has been revealed on the website of the company.

The company commissioned the "Taiwan Corporate Governance Association" to carry out an external evaluation of Board performance in October 2023. It is confirmed that the Taiwan Corporate Governance Association and evaluating experts have no financial interest and business relations with the company, and they do not violate the requirement of professional and independence. All the evaluation processes were completed with the evaluation report available by Jan. 3, 2024. The result of the external evaluation has been reported to the Board meeting after approval by the Nominating Committee on Feb. 26, 2024 and has been disclosed on the company's website. The content is summarized as follows.

- Evaluation duration: From November 1, 2022 to October 31, 2023.
- Evaluation standards and method: Evaluate the eight aspects of the Board, including the composition, leadership, authority, supervision, communication, internal control and risk management, self-discipline and others, through an online questionnaire and site visits.
- Overall evaluation results: Board members understand the implementation of sustainable management in the company. The company fully implements environmental, safety, and health management and reports to the board to strengthen its supervisory function. The company voluntarily establishes a Nominating Committee to actively implement corporate governance systems, enhance the effectiveness of the Board of Directors and create corporate value. The company provides orientation training for new directors to assist them in assuming their roles and complying with laws and regulations, which is highly appreciated.
- Evaluation recommendations:
 - A. Establish board term objectives and incorporate them into performance evaluation indicators to effectively assess the board's effectiveness;
 - B. Upgrade the existing "corporate sustainability committee" at the management level to a functional committee under the board of directors, to effectively fulfill the board's supervisory responsibilities;
 - C. Further develop the company's overall risk management policy.
- Improvement status: The company has reorganized the existing "Corporate Sustainability Committee" and the "Nominating Committee" into the "Sustainability and Nominating Committee," which will report to the board of directors and is responsible for implementing the company's sustainability goals and enhancing sustainability governance.

(4) Measures taken to strengthen the functionality of the Board:

In addition to implementing the “Board of Directors Meeting Rules” in accordance with the “Regulations Governing Procedure for Board of Directors Meetings of Public Companies,” the company also has an independent director system to complement its board. Independent directors perform their roles in accordance with the relevant laws and instructions of the competent authority, and serve both executive and supervisory purposes.

A. Board structure

The board is comprised of members from a variety of backgrounds, who have been chosen based on the development needs of the company. All directors and independent directors have the academic background and experience necessary to enable the board’s decision and supervisory capacity. “Directors Election Procedures” stipulate a cumulative voting system and nomination system for director and independent director elections. Shareholders who hold above a certain number of shares are given the right to nominate candidates. The nomination process is fair and transparent; it increases minority shareholders’ chances to participate, protects the interests of investors, and prevents the nomination from becoming monopolized or excessive. Furthermore, a set of by-election procedures was also introduced to avoid disruption to the company’s business operations if some or all directors and independent directors are dismissed. To ensure the independence of the board, the company has rules that each director and independent director are required to exercise their authorities independently. The company also establishes a performance evaluation system for the board of directors in order to improve the operation efficiency and enhance the board functions. According to the “Rules for Performance Evaluation of Board of Directors and Functional Committees,” the company not only conducts internal evaluation of the board and self-evaluation by the board members of themselves once a year but also commissions an external evaluation institution or panel of external experts and scholars to conduct external evaluation of the board at least every three years. Information such as directors’ shareholding positions, transfer restrictions, and collateralized shares are fully disclosed on the Market Observation Post System, which investors are welcome to make inquiries on.

B. The independent director system

The company has clearly outlined the availability, eligibility, and authorities of its independent directors in the “Articles of Incorporation” and “Independent Director Authorities and Responsibilities.” Currently, the company has established four independent director positions with the power to be involved in decision making and to express opinions according to the Securities and Exchange Act.

C. Establishment of an Audit Committee

The company established an Audit Committee, which replaced supervisors according to Article 14-4 of the Securities and Exchange Act. The committee is composed of four independent directors. All of them are chosen from persons with sufficient financial knowledge or business experience. “Audit Committee Charter” outlines the level of independence expected from the Audit Committee and the role they play in the company’s operations. The Audit Committee ensures that the company’s internal control system is effectively implemented and financial statements are properly prepared.

The company has created a mailbox exclusively for communication with the Audit Committee on its website (under the “Investors” section), which enables investors, stakeholders and employees to communicate with the Audit Committee directly by e-mail.

D. Establishment of a Remuneration Committee

The company established the “Remuneration Committee Charter” in accordance with Article

14-6 of the Securities and Exchange Act and completed the recruitment of committee members. The Committee evaluates matters relating to the compensation of the directors and managerial officers of the company in a professional and objective way, and submits recommendations to the board of directors for its reference in decision making.

E. Establishment of Sustainability and Nominating Committee

The company established the “Sustainability and Nominating Committee” and formulated “Sustainability and Nominating Committee Charter” to implement the company’s sustainability goals and strengthen sustainable governance and management mechanisms, while enhancing the functions of the board of directors. The 1st Sustainability and Nominating Committee is composed of four independent directors and one director, and its main responsibilities include exercising corporate governance, fostering a sustainable environment, preserving public welfare, enhancing disclosure of corporate sustainable development information, etc.

F. Improving information transparency

Financial information, resolutions on material issues, board meeting participation, and director ongoing education information are published on the Market Observation Post System as required by law. The company’s financial and business performance is also made accessible to the public on its website.

(5)Independent directors’ attendance of board in 2025: A total of 6 board meetings were held in 2025, all independent directors attended each meeting in person.

(6)In 2026, 2 board meetings were held up to the date of printing of this annual report and all directors and independent directors attended in person.

2. Audit Committee

A total of 6 (A) Audit Committee meetings were held in 2025. The attendance of the independent directors was as follows:

Title (Note)	Name	Attendance in Person(B)	By Proxy	Attendance rate (B/A)	Remarks
Convener	Chiu, Hui-Yin	6	0	100%	Was newly elected May 24, 2024
Member	Huang, Tzu-Pei	6	0	100%	Was re-elected on May 24, 2024
Member	Chi, Chih-Yi	6	0	100%	Was newly elected May 24, 2024
Member	Liang, Lien-Wen	6	0	100%	Was newly elected May 24, 2024

Note : All audit committee members are independent directors. Please refer to page 7~13 for their professional qualification and experience.

■ Other mentionable items:

(1)Audit Committee’s main responsibilities is to review the following matters:

- A. The adoption of or amendments to the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
- B. Assessment of the effectiveness of the internal control system.
- C. The procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and endorsements or guarantees for others in accordance with Article 36-1 of the Securities and Exchange Act.

- D. Matters in which a director is an interested party.
- E. Asset transactions or derivatives trading of a material nature.
- F. Loans of funds, endorsements, or provision of guarantees of a material nature.
- G. The offering, issuance, or private placement of equity-type securities.
- H. The hiring or dismissal of a certified public accountant, or their compensation.
- I. The appointment or discharge of a financial, accounting, or internal audit officer.
- J. Annual financial reports and second quarter financial reports that must be audited and attested by a CPA, which are signed or sealed by the chairperson, managerial officer, and accounting officer.
- K. Business report and proposal for earnings distribution or offsetting of deficit.
- L. Other material matters as may be required by the company or by the competent authority.

(2) Audit Committee's work of 2025 :

- A. Review the financial reports.
- B. Review the amendments to the internal control system and assessment of the effectiveness of the internal control system.
- C. Review the endorsements or guarantees for others.
- D. Review the subscription of securities and investment in establishing subsidiaries.
- E. Review the release of the director from non-competition restrictions.
- F. Review the establishment of general policy for pre-approval non-assurance services and assurance services other than audit reports provided by accounting firms.
- G. Review the amendments to the "Procedures for Loaning of Company Funds" and "Procedure for Acquisition or Disposal of Assets."
- H. Conduct assessments of CPA independence and competence based on a written statement issued by a CPA and AQIs. For specific indicators, please refer to page 42 <Table 1>.
- I. Review the contract signing with KPMG.

(3) If any of the following circumstances exists, specify the Audit Committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of Audit Committee resolutions, and the measures taken by the company based on the opinions of the Audit Committee:

- A. Circumstances referred to in Article 14-5 of the Securities and Exchange Act.
- B. Resolutions which were not approved by the Audit Committee but were approved by two thirds or more of all directors.

Audit Committee Meetings	Major resolutions	Circumstances referred to in Article 14-5 of the Securities and Exchange Act	Resolutions which were not approved by the Audit Committee but were approved by two thirds or more of all directors
Feb. 27, 2025	1. Resolved to approve the company's 2024 business report and financial statements.	✓	None
	2. Resolved to approve the company's 2024 statement of internal control system.	✓	None
	3. Resolved to approve the evaluation of qualification and independence of the Certified Public Accountants.	✓	None
	4. Resolved to approve the retroactive recognition of the company's guarantees and endorsements.	✓	None

Audit Committee Meetings	Major resolutions	Circumstances referred to in Article 14-5 of the Securities and Exchange Act	Resolutions which were not approved by the Audit Committee but were approved by two thirds or more of all directors
	5. Approved to release the director from non-competition restrictions.	✓	None
	Independent director's dissenting or qualified opinion or significant recommendation: None.		
	Resolutions of the Audit Committee: Approved by all attending members without objection.		
	Measures taken by the company based on the opinions of the Audit Committee: None.		
May 08, 2025	1. Approved to establish general policy for pre-approval non-assurance services and assurance services other than audit reports provided by accounting firms.	✓	None
	2. Approved to sign a contract with KPMG.	✓	None
	Independent director's dissenting or qualified opinion or significant recommendation: None.		
	Resolutions of the Audit Committee: Approved by all attending members without objection.		
	Measures taken by the company based on the opinions of the Audit Committee: None.		
Nov. 07, 2025	1. Approved to amend the company's "Procedures for Loaning of Company Funds" and "Procedures for Acquisition and Disposal of Assets."	✓	None
	2. Approved to amend the company's internal control system "Payroll Cycle" and internal audit implementation rules "General Provisions, Payroll Cycle, and Other Management Control Activities."	✓	None
	3. Resolved to approve the establishment of a U.S. subsidiary.	✓	None
	Independent director's dissenting or qualified opinion or significant recommendation: None.		
	Resolutions of the Audit Committee: Approved by all attending members without objection.		
	Measures taken by the company based on the opinions of the Audit Committee: None.		

(4) If there are independent directors' avoidance of motions in conflict of interest, the directors' names, contents of motion, causes for avoidance and voting should be specified: None.

(5) Communications between the independent directors, the Company's chief internal auditor and CPAs (shall include the material items, methods and results of audits of corporate finance or operations, etc.)

CPAs and internal auditors report to the independent directors the results of the annual, quarterly, or semi-annual audited (reviewed) financial statements, or the functioning of internal controls through the Audit Committee meetings. In the meetings, independent directors are given sufficient opportunities to communicate with the CPAs and internal auditors face to face, which provides independent directors with sufficient overview of the company's operations and helps them to supervise appropriately. In addition to holding Audit Committee meetings quarterly, the independent directors also maintain regular e-mail contact with the CPAs and internal auditors in order to stay informed of the company's operations. The company holds a Closed-door meeting between the chief internal auditor and the independent directors at least once a year. Results of communication between the independent directors, the internal auditors and the CPAs in 2025 are listed in the table below and have been revealed on the company's website.

A. Communications between the independent directors and the internal auditors

Date	Communication matters	Execution results
Feb. 27, 2025 Audit committee meeting	<ul style="list-style-type: none"> ■ Internal audit activities report (2024/10~2024/12) ■ Risk Identification Report for 2025 ■ 2024 Statement of the internal control system 	<ul style="list-style-type: none"> ■ No comments ■ Submit to the board of directors after approval
May 08, 2025 Audit committee meeting	<ul style="list-style-type: none"> ■ Internal audit activities report (2025/01~2025/03) ■ Risk Management Performance Report for 2025 (As of April 2025) 	<ul style="list-style-type: none"> ■ No comments
Aug. 07, 2025 Audit committee meeting	<ul style="list-style-type: none"> ■ Internal audit activities report (2025/04~2025/06) ■ Risk Management Performance Report for 2025 (As of July 2025) 	<ul style="list-style-type: none"> ■ No comments
Nov. 07, 2025 Audit committee meeting	<ul style="list-style-type: none"> ■ Internal audit activities report (2025/07~2025/09) ■ 2026 Annual audit plans ■ To amend the company's internal control system "Payroll Cycle" and internal audit implementation rules "General Provisions, Payroll Cycle, and Other Management Control Activities." 	<ul style="list-style-type: none"> ■ No comments ■ Submit to the board of directors after approval
Nov. 07, 2025 Closed-door Meeting	<ul style="list-style-type: none"> ■ 2025 self-assessment of the internal control system ■ 2025 special audit implementation status 	<ul style="list-style-type: none"> ■ No comments
Feb. 08, 2025 Communication via e-mail or phone call	<p>Subsidiary oversight: Audit report shows the ratio of issued invoices is over 10% lower than the payment ratio, indicating an imbalance between income and expenses.</p> <ul style="list-style-type: none"> ■ What specifically causes this difference? ■ Is it a temporary issue or a long-term problem? ■ Any suggestions for adjustments or improvements? 	<ul style="list-style-type: none"> ■ Payment to contractors is based on actual work done, while payments to owners are made in stages upon completion. This, along with construction progress and owner inspections, causes overall cash flow discrepancies. ■ In principle, vendor billing and client invoicing are done simultaneously to maintain cash flow balance. However, issues may arise due to on-site work conditions and the client's internal approval process. ■ (1) The engineering unit prepares a Progress Payment Control Sheet to accurately record each project's billing and construction progress, and regularly follows up on the status. (2) Post-period follow-up: After reviewing the Client Approval Email Records for Invoice Issuance,

Date	Communication matters	Execution results
		Engineering Payment Confirmation Details, and Engineering Income and Expense Summary, the cumulative invoice issuance rate for February 2025 was 80%, and the cumulative payment rate was 82.33%, indicating that the payment ratio is reasonable.
Mar. 28, 2025 Communication via e-mail or phone call	<ul style="list-style-type: none"> ■ Suggestions for control points and testing procedures in the investment cycle for reference. ■ Regarding the disposition of securities, I want to understand if there is a distinction between authorized traders and approvers. 	<ul style="list-style-type: none"> ■ Revise investment cycle control points and test procedures per independent director's recommendation. ■ RP/Fund <ul style="list-style-type: none"> - Applicant/Trader: Finance Department Manager or Cashier - Approver: According to the Procedure for Acquisition or Disposal of Assets (approval levels based on nature and amount: requires approval from the Chairman or the Board). ■ Stocks/ETFs/Bonds <ul style="list-style-type: none"> - Applicant/Trader: The CFO must log in with an account and password for transactions. - Approver: According to the Procedure for Acquisition or Disposal of Assets (approval levels based on nature and amount: requires approval from the Chairman or the Board).

B. Communications between the independent directors and the CPAs

Date	Communication matters	Execution results
Feb. 27, 2025 KAM Meeting	<ul style="list-style-type: none"> ■ 2024 Key Audit Matters of the financial report 	No comments
Feb. 27, 2025 Audit Committee Meeting	<ul style="list-style-type: none"> ■ Consolidated financial reports of 2024 	No comments
May 08, 2025 Audit Committee Meeting	<ul style="list-style-type: none"> ■ Consolidated financial statements for three months ended March 31, 2025 	No comments
Aug. 07, 2025 Audit Committee Meeting	<ul style="list-style-type: none"> ■ Consolidated financial statements for six months ended June 30, 2025 	No comments
Nov. 07, 2025 Audit Committee Meeting	<ul style="list-style-type: none"> ■ Consolidated financial statements for nine months ended September 30, 2025 	No comments
Nov. 07, 2025 Closed-door Meeting	<ul style="list-style-type: none"> ■ Closed door meeting between the CPAs and the independent directors 	No comments

3. Corporate Governance Implementation Status and Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”

Evaluation Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Illustration	
1. Does the company establish and disclose the Corporate Governance Best-Practice Principles based on Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	✓		The company has established “Corporate Governance Practical Rules” based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies. These practices are being implemented in compliance with laws with information properly disclosed in the best interests of investors, stakeholders and employees.	None
2. Shareholding structure & shareholders’ rights (1) Does the company establish an internal operating procedure to deal with shareholders’ suggestions, doubts, disputes and litigations, and implement based on the procedure? (2) Does the company possess the list of its major shareholders as well as the ultimate owners of those shares? (3) Does the company establish and execute the risk management and firewall system within its conglomerate structure? (4) Does the company establish internal rules against insiders trading with undisclosed information?	✓		(1) The company has appointed a spokesperson and a deputy spokesperson to handle shareholders’ suggestions, doubts and disputes according to the “Corporate Governance Practical Rules” and “Procedures for Handling Investor Relationship.” (2) The company’s major shareholders are mostly comprised of the management team and long-term shareholders. The company constantly monitors shareholding positions of its directors and major shareholders. Changes in shareholding positions among directors, managers and shareholders with more than a 10% holding are reported regularly to the competent authority. (3) The company and each of its affiliated enterprises operate independently from each other. The subsidiaries are governed by the internal control system and the “Subsidiary Management Policy.” (4) The company has established “Procedures for Handling Material Inside Information and Avoiding Insiders Trading” to avoid insiders trading with undisclosed information and revealed the procedures on the company’s website. In 2017, the company introduced the integrity standards into the E-learning system and included it as the annual required course since 2018 to enhance the attentions of all the employees constantly. In 2025, a course was opened as follows: <ul style="list-style-type: none"> ■ Course name: “Ethical Corporate Management and Sexual Harassment Prevention” 	None

Evaluation Item	Implementation Status		Deviations and Reasons
	Yes	No	
			<ul style="list-style-type: none"> ■ Course outline: The ethical corporate management and sexual harassment prevention promotion, the explanation of employee ethics (including the prohibition of insider trading), and the compliance of code of ethics. ■ Number of trainees: A total of 408 employees completed the training, the completion ratio is 85.71% ■ Education hours: 408 hours <p>Besides, the company provides information of insider trading, including laws and regulations and case analysis to its insider (directors and managerial officers) by E-mail semiannually. For new insiders, information will be provided for six consecutive months since their appointment. Information has been sent on Mar. 31, 2025 and Sep. 26, 2025, respectively. Directors of the company also irregularly participate in external training courses such as corporate governance and insider trading policies organized by external organizations.</p> <p>The amendment to the “Corporate Governance Practical Rules” was approved by board resolution on February 24, 2022. The amended provisions stipulate the adoption of stock trading control measures from the date insiders of the Company become aware of the contents of the company’s financial reports or relevant business results. Such measures include, but are not limited to, the prohibition of stock trading by directors during closure periods 30 days and 15 days prior to the release of annual and quarterly financial reports, respectively. We notified our insiders of the aforementioned closure periods by e-mail on the date the amendment took effect. In the future, insiders will be reminded of upcoming closure periods by e-mail 5 days in advance. In 2025, e-mail was sent out on Jan. 22, Apr. 17, Jul. 17 and Oct. 17, respectively.</p>
<p>3. Composition and Responsibilities of the Board of Directors</p> <p>(1) Have a diversity policy and specific management objectives been adopted for the board and have they been fully implemented?</p> <p>(2) Does the company voluntarily establish other functional committees in addition</p>	✓		<p>(1) The company has established “Corporate Governance Practical Rules” to formulate the diversification of the Board members and revealed it on the company’s website and MOPS. Please refer to page 14~16 for the content of the diversified policy, specific management goals and implementation.</p> <p>(2) The company established the Sustainability and Nominating Committee. For information on its composition, responsibilities, and operations, please refer to page 45~46.</p>

Evaluation Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Illustration	
<p>to the Remuneration Committee and the Audit Committee?</p> <p>(3) Whether the company formulates the regulations and method for the performance evaluation of the board of directors, conducts evaluation regularly every year, reports the results to the board of directors, and takes it as a reference for the remuneration, nomination and re-appointment of each director?</p> <p>(4) Does the company regularly evaluate the independence of CPAs?</p>			<p>(3) The Board has approved to establish the company's "Rules for Performance Evaluation of Board of Directors and Functional Committees" on Feb. 26, 2015. The company conducts internal evaluation at the end of each year through questionnaire. According to Article 3, the company also conducts external evaluation at least every three years. Results of the evaluation will serve as a reference for the calculation of individual directors' remuneration and the selection or nomination of directors by the company. The 2025 internal evaluation has been conducted. In addition, the company commissioned the "Taiwan Corporate Governance Association" to carry out an external evaluation of Board performance in October 2023. Please refer to page 27~28 for more information regarding content and results of evaluations.</p> <p>(4) The company evaluates the independence and competence of the CPA annually based on the "Regulations governing the CPA's performance evaluation" approved by the Board of Directors. The evaluation results are then submitted to the Audit Committee and the Board of Directors for resolution. The company completes the evaluation based on the "Assessment Form," referencing the written statement issued by a CPA for financial reporting and AQIs. The assessment form consists of three dimensions: Independence Indicators, Performance Indicators, and Audit Quality Indicators. Please refer to page 42 <Table 1> for specific indicator items.</p> <p>The average compliance rate for 2025 met the criteria for renewal of 80% or above. Therefore, upon approval by the Audit Committee and the Board of Directors on March 3, 2026, the company has renewed its contract with the CPA.</p>	
<p>4. Whether TWSE/TPEX listed companies have deployed appropriate numbers of suitable corporate governance personnel, and designated a chief corporate governance officer responsible for cooperate governance affairs (including but not limited to providing provision of information required for performance of</p>	✓		<p>Upon approval by the board on Nov. 8, 2023, the company has appointed manager of financial division, Chen, Chung-Sheng, as the chief corporate governance officer to be in charge of corporate governance affairs and designated Chairman and Board of Directors to be in charge of supervision. Mr. Chen is the managerial officer of the company and has been in a managerial position for at least three years in a public company in handling financial affairs, meeting the requirements of the chief corporate governance officer.</p> <p>The chief corporate governance officer performs its business according to the duties. In 2025, the main duties and business execution are shown as follows.</p>	None

Evaluation Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Illustration	
duties by the directors and supervisors, assistance to the directors in complying with laws and regulations, handling of matters relating to board of directors meetings and shareholders meetings in compliance with law, and preparation of minutes of board of directors meetings and shareholders meetings) ?			<ul style="list-style-type: none"> (1) Furnishing information required for business execution by directors and arranging continuing education for directors. (2) Updating the developments of laws and regulations relating to the operation of the company in order to assist directors with legal compliance. (3) Plans to scheme proper corporate system as well as organizational frame to accelerate the independency of Board of Directors, transparency of company and compliance of decree. (4) Before directors' meeting, it will inquiry the opinion of every director to scheme and formulate agenda, inform to all directors for attendance at least 7 days prior to the meeting, and provide sufficient meeting materials and explain the proposals for directors' understanding about the content of relevant proposal as well as complete meeting minutes within 20 days after the board meetings. (5) Registers date of shareholders' meeting every year according to the deadline of law, produces and declares meeting notice, handbook for agenda and proceeding by deadline, and handles amendment registration after revision of Article of Incorporation or re-election of directors. (6) Improves relevant information of corporate governance in compliance with the indicator of the corporate governance evaluation system. (7) Reporting to the board of directors the results of examination as to whether the qualifications of independent directors during their term of office conform to applicable laws and regulations. (8) Pay attention to the transparency and symmetry of information to protect shareholders' rights. 	
5. Does the company establish a communication channel and build a designated section on its website for stakeholders(e.g., including but not limited to shareholders, employees, customers and suppliers, etc.), as well as handle all the issues they care for in terms of corporate social responsibilities?	✓		The company sets up stakeholder zones of official sites including employee, client, supplier, investor with respective specific contact windows respectively by category of stakeholder, continuously listens to feedback from stakeholders, understands their concerns, and reports relevant communication mechanisms and implementation results to the board of directors every year. The result of 2025 has been reported to the Board meeting on Nov. 7, 2025 and revealed on the company's website.	None

Evaluation Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Illustration	
6. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	✓		The Company designates KGI Securities Registry and Transfer Department to deal with shareholder affairs.	None
7. Information Disclosure (1) Does the company have a corporate website to disclose both financial standings and the status of corporate governance? (2) Does the company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, webcasting investor conferences)? (3) Does the company publish and report its annual financial report within two months after the end of a fiscal year, and publish and report its financial reports for the first, second and third quarters as well as its operating status for each month before the specified deadline?	✓		(1) The company has an official website (https://www.acter.com.tw) that regularly updates the company's financial performance and discloses corporate governance information. (2) The company has adopted "Procedures for Handling Investor Relationship" to ensure the effective communication of systematically integrated information pertaining to financial and operational status, future development, and corporate governance to different target audiences in accordance with their individual needs based on the principles of fairness and transparency. The company has appointed dedicated personnel to gather and disclose information in a timely and appropriate manner. A. The company has implemented a spokesperson and a deputy spokesperson system, and disclosed their names and contact methods on the company's website. B. Information on investor seminars is disclosed on the company's website as it becomes available. C. The Company has already set up its English website to keep foreign investors informed of its financial and business standings. (3) In order to enable investors to obtain sufficient and accurate information in a timely manner, the company has announced and reported its 2025 financial report on March 3, 2026 and the financial reports for each quarter of 2025 as well as the operating status for each month of 2025 have been announced and reported before the specified deadline.	None
8. Is there any other important information to facilitate a better understanding of the company's corporate governance practices (e.g., including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors)?				

Evaluation Item	Implementation Status		Deviations and Reasons
	Yes	No	
<p>Below is a summary of steps taken by the management to ensure sound corporate governance:</p> <p>(1) The company has a set of work rules in place that protect employees' interests. Under these rules, employees, irrespective of rank, gender or nationality, are provided with benefits such as insurance, training, health checkups and retirement plans superior to legal requirements. In addition, the company's Employee Welfare Committee introduces welfare packages that aim to create a harmonious workplace and to enrich employees' lifestyles. The company is ISO 14001:2015 and ISO45001:2018-certified for the purpose of ensuring proper management over workplace safety and health. It has a Quality Insurance & safety Department that is dedicated to promoting and supervising workplace safety; meanwhile, the company has established different kinds of meetings to encourage an open exchange of opinions between employees and management. An employee mailbox and whistle-blower system has also been made available on the company's website (under the HR section), through which employees may reflect their opinions and offer suggestions.</p> <p>(2) Investor relations, supplier relations and stakeholders' rights: as part of its goal of information transparency, the company discloses financial and business information in a timely and appropriate manner in compliance with related laws. It has contact windows and mailboxes that investors, suppliers and stakeholders can use to leave messages and give opinions. The company has also created a corporate governance section on its website in both Chinese and English to protect the interests of local and foreign investors and provide them with diversified information. The company establishes trade arrangements and issues purchase orders to suppliers in compliance with the principle of equality. These agreements clearly outline the rights and obligations between the two parties, and work to secure both parties' legal interests.</p> <p>(3) Status of the Continuing Education of Directors: all directors of the company have completed the mandatory courses stipulated under "Directions for the Implementation of Continuing Education for Directors of TWSE Listed and TPEX Listed Companies." For status of the continuing education of directors in 2025, please refer to page 97 of the annual report.</p> <p>(4) Risk management policy and risk assessment standards: the company is focused on its primary business. We have risk and crisis management rules and policies, and set up a "risk management team" in charged by management personnel of related departments and divisions as the first line of defense for risk control, the President serves as the convener, and the audit office is the promotion and execution unit of the team (executive secretary). They identify, assess, confirm and classify all types of risks faced by the company by convening regular meetings every year and whenever necessary. We negotiate a feasible plan, report the implementation of risk management to the Audit Committee and the board of directors in a timely manner, and put forward necessary improvement suggestions to avoid or minimize risks that may jeopardize the company's interests, and emphasis on employee safety. All major operating policies, investments, asset acquisitions and disposals, corporate guarantees and endorsements are subjected to thorough analysis before they are proposed for the board's resolution. The Auditing Office develops annual audit plans based on assessed risks and executes accordingly as a means of risk supervision and reports to the Audit Committee and the board of directors on risk management at least once a year. The company's risk management scope, organization and performance of 2025 have been disclosed on the company's website.</p> <p>(5) Customer policy: The company has a Business Department and an Engineering Department responsible for engaging customers in timely communications, responding to customization needs, providing excellent services and resolving any issues that might arise. Besides, the General Administration Division conducts customer satisfaction survey from time to time and keeps all channels open for bilateral communication with customers.</p>			

Evaluation Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Illustration	
<p>(6) Insurance against directors' liabilities: the company has taken out liabilities insurance for its directors. Information about the insured amount, coverage and premium rate has been reported in the Board meeting on Jan. 29, 2026 and revealed on the MOPS.</p> <p>(7) Succession planning and execution of board members and key management levels of the company: At present, the succession planning of the company is under way, and presidents of the company and its subsidiaries are the successor of the chairman, who shall cultivate succession ability through experience in operating the company or its subsidiaries. The operating directors of each company of the group agree with the company's culture and their values are consistent with those of the company. They have already served the group for a certain period of time. They have gained recognition for their integrity, customer service and operating ability. At present, the successors are already members of the board of directors of each company. They are expected to learn about the operations of the board of directors in the next 8-10 years and take over from the board of directors in the future 10-15 years. The succession of senior executives in the company is mainly hierarchical, so it does not only focus on a few high-level executives. First, the departmental executives must have agents and prepare them as successors to the senior executives of each department. Subsequently, there will be an agent system for the executives of divisions and staff. Through work rotation training and functional development, mentorship, education, training, self-study, teaching and work experience, and the company's existing performance appraisal system, the company's future successors are assessed and cultivated for the company's future development. The company recruits excellent talents, internally and externally to increase the width and depth of the company's successors.</p>				
<p>9. The improvement status for the result of Corporate Governance Evaluation announced by Taiwan Stock Exchange</p> <p>The company is ranked in top 5% in 10th Corporate Governance Evaluation of Listed Companies. The company reviews items not achieving evaluation standard every year after the result of evaluation be announced, makes adjustment and improvement successively and carries out step by step. The indicators that did not meet the standards this year have no room for improvement; other advanced indicators not yet met, such as obtaining ISO27001 third-party certification, are still under ongoing evaluation and discussion by the company. Given that the corporate governance evaluation will transform and be renamed as the ESG evaluation in 2026, our company continuously reviews and enhances disclosures to prepare in advance.</p>				

<Table 1>

Independence Indicators	Performance Indicators	Audit Quality Indicators
The CPA has no direct or material financial interest in the Company	Financial reports for the first three quarters must be completed within 45 days of the end of the quarter, and annual financial reports must be completed within three months of the end of the year.	Experience, training hours, turnover, professional support
The CPA has no improper interest in the Company	Time to complete the audit and draft the report for the first three quarters	CPA's load, input, EQCR review situation, quality control support ability
Has the CPA provided relevant services for the Company within the past two years?	Time to complete the annual audit and draft the report	Non-audit service fees, client familiarity
The CPA's name is not used by other companies	Does the CPA frequently interact with the company's management team (including internal audit) and keep records?	Lack of external inspection and punishment, competent authority issued a letter to improve
Do auditing service task force members utilize undisclosed information they have become privy to in the performance of their duties for the trading of securities held by customers?	Do the CPA has appropriate interaction with independent directors and keep records?	Innovative planning or initiative
No debtor-creditor relationship exists between the CPA and the Company	Does the CPA actively make recommendations on the company's system and internal control for auditing purposes and keep records?	
No joint investment or profit sharing relationship exists between the CPA and the Company	Regularly update the company on tax and securities regulations and revised IFRS accounting standards.	
The CPA holds no concurrent appointment with fixed compensation at the Company	Stability of audit service team case manager and lead auditor.	
The CPA receives no business-related commissions from the Company	Assist in communication and coordination with regulatory authorities when necessary.	
Has the CPA served consecutive terms in excess of seven years?	Notify management or the governance unit regardless of the presence of anomalies when auditing internal fraud.	

4. Composition and Operations of Remuneration Committee or Nominating Committee

(1) Remuneration Committee

A. Professional Qualifications and Independence Analysis of Remuneration Committee Members

March 3, 2026

Title	Qualifications		Professional qualifications and experience	Independence analysis	Number of other public companies at which the person concurrently serves as Remuneration Committee member
	Name				
Independent Director (Convener)	Chi, Chih-Yi		Please refer to page 12~13 for the professional qualifications and experience of directors and the independence of independent directors		1
Independent Director	Huang, Tzu-Pei				None
Independent Director	Chiu, Hui-Yin				2
Independent Director	Liang, Lien-Wen				None

B. Attendance of Members at Remuneration Committee Meetings

a. There are four members in the Remuneration Committee.

b. The tenure of the 6th Remuneration Committee is from May 24, 2024 to May 23, 2027. A total of 5(A) meetings of the Remuneration Committee were held in 2025. The attendance record of the Remuneration Committee members was as follows:

Title	Name	Attendance in Person(B)	By proxy	Attendance Rate in Person (B/A)	Remark
Convener	Chi, Chih-Yi	5	0	100%	Was newly appointed on May 24, 2024
Member	Huang, Tzu-Pei	5	0	100%	Was appointed on May 24, 2024
Member	Chiu, Hui-Yin	5	0	100%	Was newly appointed on May 24, 2024
Member	Liang, Lien-Wen	5	0	100%	Was newly appointed on May 24, 2024

Other matters to be disclosed :

1. If the board of directors declines to adopt, or modifies a recommendation of the Remuneration Committee, the date of the Board of Directors meeting, term, content of motions, board resolution results and Company handling of Remuneration Committee opinions shall be specified. (If the compensation approved by the Board of Directors exceeds that proposed by the Remuneration Committee, the circumstances and cause of the difference shall be specified): None.
2. Resolutions of the Remuneration Committee objected to by members or subject to a qualified opinion and recorded or declared in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinion should be specified: None.

C. The main duties of the Remuneration Committee

- a. Periodically reviewing the “Remuneration Committee Charter” and making recommendations for amendments.
- b. Establishing and periodically reviewing the annual and long-term performance goals for the directors and managerial officers of the company and the policies, systems, standards, and structure for their compensation.
- c. Periodically assessing the degree to which performance goals for the directors and managerial officers of the company have been achieved, and setting the types and amounts of their individual compensation.

D. Resolutions of the Remuneration Committee in 2025

Date	Major resolutions	Resolutions of the Remuneration Committee	Remuneration Committee’s dissenting opinion or qualified opinion
Jan. 16, 2025	1.Resolved to approve the 2024 performance bonus for executives.	Approved by all attending members without objection.	None.
Feb. 27, 2025	1.Resolved to approve the distribution of 2024 employees and directors compensation. 2.Resolved to approve the connection and reasonableness between the compensation policy of the directors and managerial officers and performance assessment results. 3.Resolved to approve the company’s 2025 remuneration policy to employees and directors.	Approved by all attending members without objection.	None.
May 08, 2025	1.Resolved to approve the company’s 2025 remuneration for executives.	Approved by all attending members without objection.	None.
Aug. 07, 2025	1.Resolved to approve the distribution of 2024 directors’ compensation. 2.Resolved to approve the distribution of 2024 employee’s compensation for executives. 3.Resolved to approve the definition and bonus allocation for the company’s frontline employees.	Approved by all attending members without objection.	None.
Nov. 07, 2025	1.Resolved to approve the company’s 2025 remuneration policy to directors and employees. 2.Resolved to approve the company’s 2025 compensation policy for executives.	Approved by all attending members without objection.	None.

(2)Sustainability and Nominating Committee

A. The required qualifications and the responsibilities of the company’s Sustainability and Nominating Committee members.

The 1st Committee is composed of four independent directors and one director. Each member has the expertise to perform his or her duties such as expertise in corporate governance or work experience in the area of commerce, law, finance or accounting, or otherwise necessary for company business. Please refer to page 12~16.

The Committee shall convene at least once a year, and may call a meeting at its discretion whenever necessary. The duties of the Committee are shown as follows and members of the Committee perform their business according to the duties.

- a. Exercise corporate governance.
- b. Foster a sustainable environment.
- c. Preserve public welfare.
- d. Enhance disclosure of corporate sustainable development information.

B. The professional qualifications and experience of the members and status of operations of the Sustainability and Nominating Committee

- a. There are five members in the Sustainability and Nominating Committee.
- b. The tenure of the 1st Sustainability and Nominating Committee is from May 24, 2024 to May 23, 2027. A total of 3(A) meetings of the Committee were held in 2025. The professional qualification, experience and attendance record of the Sustainability and Nominating Committee members was as follows:

Title	Name	Professional qualifications and experience (Note)	Attendance in Person(B)	By proxy	Attendance Rate in Person (B/A)	Remark
Chairperson & Convener	Chi, Chih-Yi	Finance, sustainable risk management	3	0	100%	Was newly appointed on May 24, 2024
Member	Liang, Chin-Li	Corporate governance, energy saving engineering technology and practices	3	0	100%	Was appointed on May 24, 2024
Member	Huang, Tzu-Pei	Lawyer, regulatory compliance	3	0	100%	Was appointed on May 24, 2024
Member	Chiu, Hui-Yin	Accountant, sustainable risk management	3	0	100%	Was newly appointed on May 24, 2024
Member	Liang, Lien-Wen	Finance, sustainable risk management	3	0	100%	Was newly appointed on May 24, 2024

Note : Please refer to page 12~16.

C. Resolutions of the Sustainability and Nominating Committee in 2025 : The meeting date, meeting session number, content of the motion, content of recommendations or dissenting opinions of the Sustainability and Nominating Committee members, the outcome of the resolution of the Sustainability and Nominating Committee, and the measures taken by the company with respect to the Sustainability and Nominating Committee members' opinions.

Date	Major resolutions	Resolutions of the Sustainability and Nominating Committee	Recommendations or dissenting opinions of the Sustainability and Nominating Committee members
Feb. 27, 2025	1.Resolved to approve the internal performance evaluation of board of directors and Functional Committees in 2024. 2.Resolved to approve the 2025 programs for director continuing education. 3.Resolved to approve the review of the establishment standards and membership qualifications of the committees, and recommended their organizational charters. 4.Approved to amend the "Corporate Governance Practical Rules."	Approved by all attending members without objection.	None.
Aug. 07, 2025	1.Approved to prepare the company's 2024 Sustainability Report. 2.Resolved to approve the implementation of the IFRS Sustainability Disclosure Standards Integration Plan.	Approved by all attending members without objection.	None.
Nov. 07, 2025	1.Approved to amend the company's "Sustainable Development Best Practice Principles."	Approved by all attending members without objection.	None.

5. The state of the company’s promotion of sustainable development, any variance from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reason for any such variance

Promotion Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Explanation	
1. Has the company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board? (the company shall describe its governance and supervisory framework for sustainable development, including but not limited to management policy, strategy and goal formulation, review measures, etc.)	✓		<p>To promote sustainable development; facilitate economic, environmental and social progress; and implement sustainable operations and management of the company, the company has established “Corporate Social Responsibility Best Practice Principles” based on the resolution of the Board of Directors on Apr. 29, 2014 and established “Corporate Social Responsibility Committee” chaired by the chairman in 2019. The principle is renamed to “Sustainable Development Best Practice Principles” in 2022, and the Committee is renamed to “Corporate Sustainability Committee” in 2021. In 2024, it was reorganized with the “Nominating Committee” to form the “Sustainability and Nominating Committee” to implement the company’s sustainability goals and enhance the Board’s management mechanism for sustainable governance. Apart from promoting sustainable development by the General Administration Division as the executive secretary, the Committee also has five teams of sustainable operations team, green economy team, risk governance team, sustainable supply chain team and corporate philanthropy team in charged by management personnel of related departments and divisions. The committee’s work progress will be discussed regularly at the executive meeting yearly, while the implementation situation will be reported to the board of directors in the fourth quarter and the result will be disclosed on the company’s website simultaneously. The performance of 2025 has been reported to the Board meeting on the 7th of November 2025. Excerpts are as follows</p> <ol style="list-style-type: none"> 1. Facilitate the shared prosperity with the whole society to take the corporate sustainability responsibility to the utmost. <ul style="list-style-type: none"> - Specific approaches: Contribute to the social welfare and help the vulnerable groups with our expertise and professional skills to form a corporate culture of willing to do something good and helping people. 2. Facilitate the workplace health and build up a safe working environment <ul style="list-style-type: none"> - Specific approaches: Facilitate the project of health promotion and conduct the 	None

Promotion Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Explanation	
			<p>activities for physical-psychological-spiritual relax and work-life balance. Meanwhile, implement all required working security management system to build up a safe working environment.</p> <p>-Implementation results: There were some activities like On-site health services by professional specialists, prevention of illegal infringements in the workplace and health information (such as oral cancer screening, heat hazard prevention awareness, etc.) and family day conducted. In 2025, the injury at work in Acter was 0%.</p> <p>3. Establish a diverse and equal workplace culture</p> <p>-Specific approaches: Establishing related rules to protect human rights of all employees.</p> <p>-Implementation results: “Human Rights Policy” was set to secure the human rights and benefits of all the employees (active employees, contractors and temporary staff, interns etc.) Meanwhile, the policy will be updated based on the related regulations continuously.</p> <p>The company’s board of directors places great importance on promoting sustainable development. The 2024 Sustainability Report was also approved by the Board on August 7, 2025. The Board of Directors will continue to pay attention to the promotion of sustainable development and give advice in a timely manner.</p>	
2. Does the company conduct risk assessments of environmental, social and corporate governance issues related to its operations in accordance with the materiality principles, and formulate relevant risk management policies or strategies? The materiality principles refer to those who have a significant influence on the	✓		<p>The disclosed information encompasses the sustainable development performance between January and December 2025. Risk assessments currently focus on the Taichung HQ and the defined boundaries currently do not include the Company’s subsidiaries.</p> <p>The company has formulated a “Risk and Crisis Management Rules” and approval by the board. The board of director is appointed as the supreme governance unit and established an inter-departmental risk management team to identify, assess, confirm and classify all types of risks faced by the company, and negotiate a feasible plan to effectively reduce the company’s operating risks. In addition, the company set up the “Corporate Social Responsibility Committee” in 2019, which is renamed to “Corporate Sustainability Committee” in 2021 and reorganized with the “Nominating Committee” to form the</p>	None

Promotion Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Explanation	
company’s investors and other stakeholders on environmental, social and corporate governance issues. (the company shall describe its risk management policies or strategies for operations-related environmental, social, and corporate governance issues, and the assessment status.)			<p>“Sustainability and Nominating Committee” in 2024, with the chairman as the convener and the General Administration Division as the executive secretary, responsible for promoting sustainable development. Based on the GRI Reporting Standards and the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP(2018), the Committee carry out materiality analysis through identification, analysis and confirmation to identify major issues of environmental, social and corporate governance and formulate relevant risk management policies or strategies as follows:</p> <ol style="list-style-type: none"> 1. In the environmental dimension, we have formulated climate risk identification procedures with reference to the TCFD framework. Regular GHG emission inventories within the scope of the operations are conducted in line with the GHG Protocol standard. Formulation of response measures to reduce the impact of environmental risks on operations are paired with the improvement for the ongoing development of green, energy-saving engineering technologies. 2. In terms of social, we assess the issue of “occupational health and safety management.” By establishing an Occupational Safety Committee, we jointly deliberating, coordinating and planning safety and health relevant regulations to effectively prevent occupational disasters and protect employees’ health and safety. 3. In terms of corporate governance, we assess the issue of “corporate governance and legal compliance.” By strengthening the operation of the board of directors and implementing integrity management to ensure that all personnel around the company comply with the relevant laws and regulations and create a sound corporate governance culture. <p>Please refer to the “Sustainable Management” chapter of the company’s sustainability report for more information.</p>	
<p>3. Issues of Environment</p> <p>(1) Does the company establish proper environmental management systems based on the characteristics of their</p>	✓		<p>(1) The company adheres to environmental regulations set by the Ministry of the Environment, such as the Air Pollution Control Act, Water Pollution Control Act, and Waste Disposal Act, and has established environmental health and safety management guidelines and information systems. Each department promotes the implementation of</p>	None

Promotion Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Explanation	
industries?			<p>ISO 14001 activities. The main ESH commitments are:</p> <ul style="list-style-type: none"> ■ Compliance: Adhere to environmental and safety health laws and meet client ESH requirements. ■ Hazard Prevention: Conduct risk assessments to prevent accidents and enforce pollution prevention for environmental protection. ■ Energy Saving and Waste Reduction: Implement waste sorting, recycling, energy saving, and industrial waste reduction. ■ Continuous Improvement: Apply the PDCA cycle to continually implement, maintain, and improve ESH performance. ■ Full Participation: Consult employees and contractors on ESH needs and involve them in related training and awareness programs. <p>In 2025, two environmental management programs were completed. These included implementing an environmental management system and related policies to save energy and resources, promoting energy conservation and carbon reduction in daily life to lower headquarters' electricity usage. Additionally, regular monthly checks of office electrical wiring and lighting are conducted, replacing any faulty items to maintain lighting at over 500 lux. Moreover, the company has set up standard operating procedures and operations manuals according to the nature of its construction work. In addition to requiring employees to comply with construction procedures, the company is also dedicated to enhancing safety and hazard control over the work environment, work activities, and any instruments or equipment used. Work environments are tested regularly and the company's work practices have received ISO 14001:2015 Environmental Management certification (Validity period: from Dec. 14, 2024 to Dec. 13, 2027) and ISO45001:2018 Occupational Health and Safety certification (Validity period: from Feb. 23, 2025 to Feb. 23, 2028).</p>	
(2) Does the company endeavor to use energy more efficiently and to use renewable			(2) The company has passed ISO14001:2015 Environmental Management certification and ISO50001:2018 Energy Management Systems certification processes (Validity period: from Sep. 20, 2023 to Oct. 28, 2026), verified by a third-party verification agency and	

Promotion Item	Implementation Status			Deviations and Reasons																																												
	Yes	No	Abstract Explanation																																													
materials with low environmental impact?			<p>are firmly committed to realizing optimal use of energy and substantial achievements in the field of energy conservation through systematization, implementation, maintenance, and ongoing improvements of energy management, continues to devote resources to technology R&D to provide customers with energy-saving solutions. By using energy-saving and heat recovery equipment, the company expects to reduce environmental pollution and promote recycling. The company also making regular inventories and reviews to understand its energy use status, enhancing energy efficiency through regular maintenance works; adopting energy-saving, water-saving or energy star labeled products; and, educating employees the energy-saving concepts and enhancing their awareness towards energy saving.</p> <p>Acter's energy use mainly consists of purchased electricity (non-renewable) and company vehicles (gasoline), with no renewable energy used. The company sets a value not exceeding the baseline value (defined as the average value of the preceding two years) in the respective year as the energy conservation target for the following year. The energy usage statistics for the past two years are shown in the table below.</p> <table border="1"> <thead> <tr> <th>Scope Boundary</th> <th>Energy type</th> <th>Unit</th> <th>2023</th> <th>2024</th> <th>Baseline value</th> <th>2025</th> <th>Reduction ratio in 2025</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Headquarters/ Operations Office</td> <td rowspan="3">Purchased electricity</td> <td>kWh</td> <td>185,503</td> <td>216,775</td> <td>201,139</td> <td>213,399</td> <td rowspan="3">6%</td> </tr> <tr> <td>Gigajoule (GJ)</td> <td>667.82</td> <td>780.41</td> <td></td> <td>768.25</td> </tr> <tr> <td>GJ per capita</td> <td>5.06</td> <td>6.34</td> <td>5.7</td> <td>6.24</td> </tr> <tr> <td rowspan="3">Company vehicles</td> <td rowspan="3">Gasoline</td> <td>L</td> <td>30,443.5</td> <td>29,025.6</td> <td>29,734.5</td> <td>28,945.8</td> <td rowspan="3">(3%)</td> </tr> <tr> <td>Gigajoule (GJ)</td> <td>992.59</td> <td>946.38</td> <td></td> <td>943.75</td> </tr> <tr> <td>GJ per capita</td> <td>2.58</td> <td>2.3</td> <td>2.44</td> <td>1.9</td> </tr> </tbody> </table> <p>The 2025 gasoline energy-saving goal has been achieved. We will continue to optimize energy management to ensure improved energy efficiency and promote various energy-saving measures, incorporating energy-saving and carbon reduction technologies. Additionally, we will raise employee awareness of energy conservation through training and daily communication to ensure that operational growth aligns with</p>	Scope Boundary	Energy type	Unit	2023	2024	Baseline value	2025	Reduction ratio in 2025	Headquarters/ Operations Office	Purchased electricity	kWh	185,503	216,775	201,139	213,399	6%	Gigajoule (GJ)	667.82	780.41		768.25	GJ per capita	5.06	6.34	5.7	6.24	Company vehicles	Gasoline	L	30,443.5	29,025.6	29,734.5	28,945.8	(3%)	Gigajoule (GJ)	992.59	946.38		943.75	GJ per capita	2.58	2.3	2.44	1.9	
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			low-carbon development.																			
(3) Does the company assess the current and future potential risks and opportunities of climate change to the company, and adopt measures to respond to climate-related issues?			(3) With a view to tackling the challenges of climate change early on, a Sustainability and Nominating Committee has been formed as the highest body in the field of climate change with the chairperson of the Company serving as chair and the General Administration Division as the executive secretary. This committee deliberates climate change-related strategies and targets, identify climate change risks and opportunity. Based on the identification results, we further established metrics and management by objectives, and submits reports to the board of directors. We disclose information on governance, strategy, risk management, metrics and targets in accordance with the TCFD framework announced by the Financial Stability Board. Assessments of climate change risks are relaunched every two years and updates are inspected every year. The latest climate risk assessment was completed at the end of 2025. Relevant response measures were devised and the potential opportunities were analyzed. For a more detailed description, please refer to the Environmental Sustainability chapter in the Sustainability Report.																			
(4) Does the company count greenhouse gas emissions, water consumption and total weight of waste in the past two years, and formulate policies on energy saving and carbon reduction, reduction of greenhouse gas and water consumption or other waste management?			<p>(4) The statistical results of the company's greenhouse gas emissions, water consumption and total weight of waste in the past two years are as follows:</p> <p>1.Greenhouse gas emissions: Please refer to page 71~73 of the annual report.</p> <p>2.Water consumption: The boundary is Taichung HQ.</p> <p style="text-align: right;">Unit: m³</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Item</th> <th style="width: 10%;">2023</th> <th style="width: 10%;">2024</th> <th style="width: 10%;">Baseline value</th> <th style="width: 10%;">2025</th> <th style="width: 30%;">Reduction ratio in 2025</th> </tr> </thead> <tbody> <tr> <td>Total water consumption</td> <td style="text-align: center;">831</td> <td style="text-align: center;">1,018</td> <td style="text-align: center;">924.5</td> <td style="text-align: center;">919</td> <td style="text-align: center;">(0.6%)</td> </tr> <tr> <td>Water consumption per capita</td> <td style="text-align: center;">8.70</td> <td style="text-align: center;">10.60</td> <td style="text-align: center;">9.65</td> <td style="text-align: center;">9.60</td> <td style="text-align: center;">(0.5%)</td> </tr> </tbody> </table> <p>We adopt the average value of the previous two years as the baseline value and set a value for the respective year not exceeding the baseline value as the target for water consumption reduction for the following year. The water consumption reduction target for 2025 has already been reached. The company has issued environmental e-newsletters each quarter to encourage employees to conserve water and has</p>	Item	2023	2024	Baseline value	2025	Reduction ratio in 2025	Total water consumption	831	1,018	924.5	919	(0.6%)	Water consumption per capita	8.70	10.60	9.65	9.60	(0.5%)	
Item	2023	2024	Baseline value	2025	Reduction ratio in 2025																	
Total water consumption	831	1,018	924.5	919	(0.6%)																	
Water consumption per capita	8.70	10.60	9.65	9.60	(0.5%)																	

Promotion Item	Implementation Status			Deviations and Reasons																		
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			<p>implemented sensor-operated faucets and water recycling measures to enhance water-saving awareness and achieve reduction goals. The company adheres to sustainable development principles, cherishing resources and utilizing them appropriately. Each year, the headquarters conducts its own assessment of water resource usage and sets reduction targets to minimize the environmental impact of its operations. The water supply for the headquarters comes from the Taiwan Water Corporation, with no groundwater or additional water sources, primarily for use by employees and visitors. Used domestic wastewater is discharged into the government public sewage treatment system, causing no significant impact on the natural environment. Through automatic sensor faucets, water-saving slogans, and regular environmental e-newsletters, employee awareness of water conservation is increased.</p> <p>3.Total weight of waste: The boundary is Taichung HQ.</p> <p style="text-align: right;">Unit: kg</p> <table border="1"> <thead> <tr> <th>Item</th> <th>2023</th> <th>2024</th> <th>Baseline value</th> <th>2025</th> <th>Reduction ratio in 2025</th> </tr> </thead> <tbody> <tr> <td>Total weight of waste</td> <td>319.8</td> <td>316.5</td> <td>318.1</td> <td>317.4</td> <td>(0.2%)</td> </tr> <tr> <td>Output per capita</td> <td>3.61</td> <td>3.43</td> <td>3.52</td> <td>3.44</td> <td>(2.3%)</td> </tr> </tbody> </table> <p>In the field of waste reduction, we also adopt the average value of the previous two years as the baseline value and set a value for the respective year not exceeding the baseline value as the waste reduction target for the following year. The waste reduction target for 2025 has already been reached. Since Acter is an engineering service provider, not a manufacturing industry, waste management at its HQ mainly consists of kitchen waste recycling. The building management committee engages a professional, qualified waste treatment business for the unified collection and use of such waste for composting.</p> <p>For details of the greenhouse gas emissions and water consumption in the past two years, policies on energy saving, carbon reduction, reduction of greenhouse gas and water consumption, please refer to the “Environmental sustainability” chapter of the sustainability report.</p>	Item	2023	2024	Baseline value	2025	Reduction ratio in 2025	Total weight of waste	319.8	316.5	318.1	317.4	(0.2%)	Output per capita	3.61	3.43	3.52	3.44	(2.3%)	
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Promotion Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Explanation	
<p>4. Issues of Social</p> <p>(1) Does the company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?</p>			<p>(1) Acter values human rights, upholding fairness, respect, and inclusion. We strive to create a safe, friendly, and diverse work environment. All employees are protected from discrimination, harassment, or mistreatment based on gender, race, religion, sexual orientation, age, nationality, or position. Forced labor and child labor are strictly prohibited. Following international human rights principles, including the UN Global Compact, the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights and the Ruggie Framework, we have established the “Human Rights Policy.” This policy applies to our headquarters, subsidiaries, suppliers, and partners, ensuring compliance with local laws and global standards. We commit to providing a safe and healthy workplace, equal opportunities, banning child and forced labor, supporting employee well-being and work-life balance, regularly reviewing related systems, and respecting freedom of association and collective bargaining rights.</p> <p>To strengthen policy implementation, Acter continuously promotes employee education and awareness, and has established an anonymous complaint and reporting channel (acter885@acter.com.tw), managed by a dedicated unit (General Administration) to handle and respond, ensuring transparency and fairness, and safeguarding the basic rights of employees and stakeholders. No complaints were received in 2025.</p> <p>Our company conducts an annual comprehensive human rights risk assessment to identify and evaluate potential risks. Following international standards, a dedicated team implements related policies and regulations to ensure full commitment to human rights. Based on the assessment results, corresponding mitigation and remedies are applied to protect employees’ basic rights and ensure no employee rights are violated.</p> <p>Human Rights Due Diligence Process:</p> <p>1.Issue Identification: Regularly review operations, value chain, new business activities, and other related actions to identify groups and potential human rights</p>	None

Promotion Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Explanation	
			<p>issues at risk.</p> <p>2.Risk Assessment: Evaluate the likelihood and impact of potential human rights issues for affected stakeholders.</p> <p>3.Prevention and Mitigation: Develop measures to prevent and reduce actual and potential risks.</p> <p>4.Monitoring and Enforcement: Establish mechanisms to supervise, track, and evaluate control measures and action plans.</p> <p>5.Review and Improvement: Assess tools and processes, and revise actions and commitments accordingly.</p> <p>Acter has long focused on responsible mineral sourcing, upholding human rights by refusing conflict minerals to ensure ethical supply chains. We require suppliers to sign a Supplier Corporate Sustainability Commitment, confirming their conflict mineral management policies and ending all forms of child exploitation. In 2025, we conducted a thorough human rights assessment of suppliers through public information, audits, and self-assessments. All qualified suppliers signed the commitment, and materials met our ethical standards. To reduce risk, we avoid high-risk partners and strengthen responsible supply chains, expanding upstream due diligence to ensure all products and materials comply with responsible sourcing and sustainability, creating long-term value for business, society, and the environment.</p>	
(2) Does the company formulate and implement reasonable employee welfare measures (including salary, leave and other benefits, etc.), and appropriately reflect the operating performance or results on the compensation of employee?			(2) The Company stipulated “Employment Remuneration Administration Policies,” “Employee Appraisal Guidelines,” “Employee Reward and Discipline Guidelines,” “Employee Ethical Business Guidelines,” and “Regulations Governing Employee Reward” in accordance with relevant laws and regulations. It is expected to encourage employees to perform well and improve on weak performance with the open and concrete administrations measures in order to carry out the business philosophy and achieve sustainable development of the company. In order to provide sound rewards and remuneration program, the General Administration Division adjusts employee’s salary based on the market level of salary, the trend of economic, and employee’s potential	

Promotion Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Explanation	
			<p>every year. They also take achievement rate of annual budget target, the company’s annual operating performance and individual performance into consideration when calculating employee’s bonus. We are firmly committed to realizing the concept of equal pay for equal work and equal promotion opportunities for male and female employees and maintaining a ratio of female supervisors in excess of 20% to stimulate economic growth on the foundation of the concepts of sustainability and inclusion. In 2025, female employees and supervisors accounted for 31.93% and 20% on average, respectively. To create a positive and enjoyable work environment, our company has not signed a collective agreement but has implemented several comprehensive benefits that exceed legal standards such as leave without pay that are superior to the law, group insurance, gender-equitable childcare measures, a solid retirement system, employee assistance programs, maternal health protection program, professional training, etc. For employees applying the old system of labor standards act, professional actuaries are commissioned to safeguard the future welfare of employees, while under the new system of labor pension act, the company contributes 6% of employees’ salaries into individual pension accounts. Besides, according to Article 26-1 of the “Articles of Incorporation,” when distributing the surplus profits for each fiscal year, the company shall first offset its losses of previous years and set not less than three percent of the profit before tax excluding the amount of employees’ and directors’ compensation as compensation to employees. The “surplus profits” here refers to the balance of pre-tax profit before deducting the employees’ and directors’ compensation. At least 30% of the amount of employees’ compensation from the preceding paragraph shall be allocated for compensation distributions for non-executive employees. In 2025, 2.53% of the 2024 profit before tax excluding the amount of employees’ and directors’ compensation, was distributed as compensation to non-executive employees. For employee benefit plans, continuing education, training, retirement systems, and the status of their implementation, please refer to page 118~120 of the annual report or the “Common Prosperity” chapter of the sustainability report.</p>	

Promotion Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Explanation	
(3) Does the company provide a healthy and safe working environment and organize training on health and safety for its employees on a regular basis?			(3) The Company follows all the regulations and system about the work safety, and the Quality Insurance & safety Department is responsible for planning, implementing, and monitoring health management related tasks and educational trainings, and has obtained ISO45001:2018 certification. Through the regular security and health educational trainings for spontaneous check and disaster prevention, the awareness of work environment hazards and emergency responding capabilities of the staff could be improved. In 2025, a total of 12 emergency response drills were conducted, along with 30 educational work safety trainings totaling 2,376 hours, achieving 0 major occupational injuries and 0 disability frequency rate for 15 consecutive years. At the same time, we continue to care for and protect the physical and mental health of employees. In 2025, a total of 16 health promotion messages were published, 11 health lectures were held, such as Medication Safety Awareness, Cancer Screening and Prevention, Betel Nut-Free Oral Cancer Screening, Musculoskeletal Injuries and Smoking Prevention. No fire incidents occurred in 2025. The company has established a written statement to prevent workplace misconduct and posted it on the company website. Consultation and complaint channels are provided. An annual risk assessment and monitoring are conducted using the Workplace Misconduct Prevention Measures Checklist to evaluate residual and new risks after control measures, reviewing their applicability and effectiveness. No related complaints were received in 2025. For protective measures about safety and health of employees, please refer to page 120~126 of the annual report or the “Common Prosperity” chapter of the sustainability report.	
(4) Does the company provide its employees with career development and training sessions?			(4) In order to enhance the professional abilities, the company has set up employee promotion relative systems and founded the Acter A ⁺ Academy in 2014, arranging different courses for different ranks. The courses include core value training, professional training, management training, and general training. With the adoption of PDCA quality management model and E-Learning platform system, the company trains every employee from new employee orientation to setting their career development plan and to holding education and training programs that can satisfy their functional	

Promotion Item	Implementation Status			Deviations and Reasons																								
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			work requirements. Consensus meetings, seminars, workshops, external training and online classes also take place at Act to offer our employees diverse learning resources. For the implementation of education and training, please refer to page 119~120 of the annual report or the “Common Prosperity” chapter of the sustainability report.																									
(5) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?			<p>(5) The company provides engineering technical service and provides customized design, as well as integrating construction service, etc. and its marketing and indication are in accordance with the execution of the following regulation and international criterion to ensure the safety of customers. On the other hands, Acter is devoted to protecting customers’ confidentiality, and has regulations such as “Obligation of Confidentiality” to ensure the rights of customers.</p> <table border="1"> <thead> <tr> <th>Construction Items</th> <th>Regulation / Guide</th> </tr> </thead> <tbody> <tr> <td>Civil construction</td> <td>Building Code and Regulations</td> </tr> <tr> <td>Fire protection</td> <td>Fire Prevention Act, Standards for Installation of Fire Safety Equipments Based on Use and Occupancy</td> </tr> <tr> <td>Air conditioning</td> <td>ISO 14644, PIC/S, FDA</td> </tr> <tr> <td>Instrument and Control</td> <td>GAMP 5</td> </tr> <tr> <td>Compartment material</td> <td>GMP, Building Code and Regulations, Interior Decoration and Repairs Governance Act</td> </tr> <tr> <td>Electric force and illumination</td> <td>Electrical Code</td> </tr> <tr> <td>Commissioning</td> <td>ISPE Commissioning and Qualification</td> </tr> <tr> <td>Water, Water for injection, and Vapor</td> <td>ISPE Water and Steam Systems (Second Edition)</td> </tr> <tr> <td>Sanitary pipe laying and equipment</td> <td>ASME BPE 2009</td> </tr> <tr> <td>Sterile preparation</td> <td>Sterile Product Manufacturing Facilities (Second Edition)</td> </tr> <tr> <td>Biological Products</td> <td>Biopharmaceutical Manufacturing Facilities</td> </tr> </tbody> </table>	Construction Items	Regulation / Guide	Civil construction	Building Code and Regulations	Fire protection	Fire Prevention Act, Standards for Installation of Fire Safety Equipments Based on Use and Occupancy	Air conditioning	ISO 14644, PIC/S, FDA	Instrument and Control	GAMP 5	Compartment material	GMP, Building Code and Regulations, Interior Decoration and Repairs Governance Act	Electric force and illumination	Electrical Code	Commissioning	ISPE Commissioning and Qualification	Water, Water for injection, and Vapor	ISPE Water and Steam Systems (Second Edition)	Sanitary pipe laying and equipment	ASME BPE 2009	Sterile preparation	Sterile Product Manufacturing Facilities (Second Edition)	Biological Products	Biopharmaceutical Manufacturing Facilities	
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(6) Does the company formulate a supplier management policy			(6) The company has established a supplier management policy requiring suppliers to comply with occupational safety and health, labor rights, cybersecurity, and privacy																									

Promotion Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Explanation	
which requires suppliers to comply with the relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and how their implementation is?			<p>protection laws and regulations. Environmental protection and sustainability requirements are incorporated into supply chain management. Suppliers are encouraged to implement energy-saving, carbon reduction, and greenhouse gas management measures to minimize environmental impact. The internal control system includes Supplier Management Procedures, which continuously require suppliers to follow Acter’s Supplier Code of Conduct to ensure procurement practices align with the code. Together, we strive to improve the supply chain by promoting a safe work environment, dignified labor relations, ethical operations, and environmental protection.</p> <p>In the supplier selection and evaluation process, besides considering quality, price, and delivery time, we also include occupational safety, labor conditions, environmental protection, energy saving and carbon reduction, human rights, and other sustainability-related indicators.</p> <p>Regarding the environment, all new suppliers must sign a Supplier Corporate Sustainability Commitment and comply with the environmental requirements outlined in the Supplier Code of Conduct, including permits and compliance, pollution prevention and resource conservation, hazardous substances, wastewater and solid waste, and air emission management. Selection considers whether suppliers adhere to the following policies:</p> <ul style="list-style-type: none"> ■ Raw materials used should prioritize the protection of natural resources. Whenever meeting product quality standards, materials that are reused or recycled are preferred, and substances harmful to the environment are avoided. ■ Suppliers must not cause significant negative environmental impacts or violate environmental regulations, and must actively implement an ESG-focused sustainable corporate culture while conserving environmental resources. <p>The purchase order terms state : “Article 13 The suppliers shall abide by the corporate social responsibility company requirements of the company. In the event that any of the policies were violated and their actions cause an impact on environment and society, the</p>	

Promotion Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Explanation	
			<p>company can terminate or cancel the agreement at any time.” Additionally, the company promotes green procurement by prioritizing suppliers with eco-labels or environmentally friendly products and encourages vendors to implement environmental management and energy-saving carbon reduction measures to minimize environmental impact and promote sustainability.</p> <p>Regarding occupational safety and health, our company has established the environmental security and management procedure of contractor, requiring contractors to comply with relevant laws and our company’s environmental safety and health standards. Purchase order 12 specifies that the contractor’s safety and health regulations and the construction contract regulates “safety and health requirement of contractor” on engineering contracting agreement and rigidly conduct the requests the suppliers shall comply with every environmental safety and health requirement during construction toward supplier. For the case of suppliers and contractors obtaining ISO 9001 quality and management system certificate ISO 14001 international environmental management system criteria, ISO45001 occupational health and safety system relevant certificates, and other qualification remark of government and quality qualification remarks of foreign government, it will be listed as priority suppliers. It enforces and promotes company corporate social responsibility in its transactions company with its suppliers</p> <p>Regarding labor rights, our company values human rights management in the supply chain and includes human rights regulations in supplier policies, requiring suppliers to comply with labor laws, prohibit forced labor, child labor, and any form of discrimination.</p> <p>Regarding cybersecurity, our company requires suppliers to establish proper controls to prevent data leaks and other potential risks.</p> <p>In terms of privacy protection, our company requires suppliers to establish privacy policies, comply with the Personal Data Protection Act and relevant international regulations, and take appropriate measures to protect customer data.</p>	

Promotion Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Explanation	
			<p>The company manages and monitors through supplier evaluation, document review, and on-site inspections, with specific actions including:</p> <ul style="list-style-type: none"> ■ Each year, procurement initiates a joint evaluation with the engineering, quality insurance & safety, and technical departments to assess major suppliers based on five criteria: quality, delivery, price, expertise, and cooperation. Environmental-related aspects include air, water, noise pollution, waste disposal, and sanitation. Suppliers impacting the environment or society will be guided accordingly. In 2025, 211 supplier evaluations were completed: 28% rated A, 71% B, and 1% failed. All qualified suppliers have signed a Supplier Corporate Sustainability Commitment. Non-compliant suppliers will receive guidance, inspections, and increased audits. Suppliers who fail to improve or cooperate will no longer be considered, and alternatives will be sought. ■ In 2025, 353 new suppliers completed the signing of the supplier code of conduct and passed the supplier evaluation. ■ In 2025, on-site inspections were conducted at 4 factories to verify the implementation of their codes of conduct, and no deficiencies or items for observation were found. ■ Holding a daily toolbox meeting and safety training for contractors before work, and conducting daily safety and health inspections. Regularly inspect the contractor's safety and health performance at the construction site. Conducting irregular training sessions on different topics at construction sites for suppliers, including courses on scaffolding, electrical hazard prevention, and emergency response. ■ The company holds a supplier conference every 3 years to convey sustainable concepts and goals through new knowledge of work safety and environmental regulations, and also commends outstanding and contributing suppliers. <p>The company bases its daily management on compliance with guidelines, risk assessment, audit participation, and continuous improvement to enhance the overall value chain's sustainable development. In 2025, 100% of suppliers met the</p>	

Promotion Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Explanation	
			requirements.	
5. Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?	✓		The company's report complies with the GRI Sustainability Reporting Standards (2021), corresponds to the SDGs, also refers to the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, ISO26000 Social Responsibility Guidelines, and Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies, and will obtain the assurance or verification statement through the third-party organization. The company has entrusted the third-party PwC to conduct verification for 2024. A limited assurance report of 2024 has been obtained and uploaded on the company's website. Report of 2025 is being verified by PwC and is expected to be completed by the end of August for submission to the board for approval.	None
6. If the company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviation from the principles in the company's operations: The company has made a commitment to sustainability, and has implemented measures such as an employee code of conduct and environmental safety and health policies. These actions are consistent with the rationale of the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies."				
7. Other important information to facilitate better understanding of the company's promotion of sustainable development : Please refer to <Table 1> and <Table 2>.				

<Table 1>

Item	Detailed Description
■ Human rights	
Compliance with the Labor Standards Act	The Company will follow the human rights related policies announced by the government. According to the Labor Standards Act, Act of Gender Equality in Employment and the related regulations, the company has set the “Work Rules” to secure the legal rights of the employees. “Human Rights Policy” was set to secure the human rights and benefits of all the employees (active employees, contractors and temporary workers, interns etc.) after referencing the UN Global Compact, the Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights and the Ruggie Framework. To maintain employer-employee relations, the company holds employment meetings on a regular basis according to the “Regulations for Implementing Labor-Management Meetings.” Four meetings were held in 2025.
Other (e.g. protecting employees and recruitment candidates from harassment and discrimination)	The company has implemented the “Human Rights Policy,” “Sexual Harassment Prevention Policy,” and “Personal Information Protection Policy” to protect employees’ rights, interests and privacy. There were no complaints to violation of human rights as of 2025.
■ Employees’ rights, safety and health	
Adequate training for employees	In order to inspire growth among employees and nurture professional talent, the company has implemented a set of training guidelines and empowered General Administration Division to oversee employee training.
Employees’ right to express opinions	The company implements two-way communication through multiple channels such as internal platforms, employee mailboxes, seminars, labor-management meetings, and employee satisfaction surveys. An employee mailbox has been made available on the company’s website (under the HR section), through which employees may reflect their opinions about rights, welfare, management and the work environment. The company conducts an annual employee satisfaction survey, focusing on benefits and management systems, using anonymous questionnaires. The survey covers five aspects: organizational commitment, leadership, management systems, job satisfaction, and training. Based on employee feedback, the management will reference industry and market information to adjust measures, aiming to better meet employee needs and strengthen their sense of identity and responsibility. The 2025 survey results show that the Organizational Commitment dimension scored the highest, increasing 1.62% from last year. The Management System satisfaction rose the most, up 2.8% from last year, while all other dimensions also showed upward trends. This indicates strong employee recognition and enthusiasm for driving company growth. (Survey coverage: 78.87%; Satisfaction score: 89.76) Based on employee feedback and suggestions, Acter has developed an improvement plan with regular follow-ups, including basic engineering training to help new hires adapt faster and producing company jackets for greater

Item	Detailed Description
	convenience. The General Administration Division continues to enhance management practices to create an attractive and rewarding work environment.
Other (e.g. ISO45001 certification on occupational health and safety, and offering of reasonable welfare and remuneration packages to employees)	The company has obtained ISO9001:2015 certification on quality, ISO14001:2015 certification on environmental management, ISO50001:2018 certification on energy management systems and ISO45001:2018 certification on occupational safety and health. Its employee remuneration system has been developed in compliance with relevant laws including those that govern minimum wages and mandatory benefits.
■ Employee care	
Workplace safety	The company has empowered a Quality Insurance & safety Department to oversee safety and health conditions at various work sites. The department conducts regular tests on the operating environment and takes steps to ensure that safety and health regulations have been strictly complied with to provide employees with the utmost assurance.
Establishment of written employee health and safety policies	The company has an environmental safety and health policy and related regulations and cooperates in their execution.
Other (e.g. care for employees' physical/mental development and family life)	The company has established "Employee Welfare Committee" in 2005. It plans employee traveling activities, association, gathering party, reunion party and so on, including family day, using activities to increase the interaction of employees with their families. We anticipated that our employee could attach importance on the family life and mental development apart from work value the importance of family for our employees and our Human Resource Division staff aims to take care of the needs of the employee, including physical and mental development. In 2025, a total of 4 employee welfare committee meetings were held, with a total annual appropriation amount of NT\$8,047,544, including special funds for employees to have overseas or domestic trips. A total of 65 overseas or domestic activities were held.
■ Environmental Protection	
Establishment of written environmental protection policy, compliance with environmental protection laws, and other (e.g. development of energy-saving and pollution-reducing technologies, equipment and activities; steps	The company adheres to environmental regulations set by the Ministry of the Environment, such as the Air Pollution Control Act, Water Pollution Control Act, and Waste Disposal Act, and has established environmental health and safety management guidelines and information systems. Each department promotes the implementation of ISO 14001 activities. In 2025, two environmental management programs were completed. These included implementing an environmental management system and related policies to save energy and resources, promoting energy conservation and carbon reduction in daily life to lower headquarters' electricity usage. Additionally, regular monthly checks of office electrical wiring and lighting are conducted, replacing any

Item	Detailed Description									
taken to reuse or recycle waste, or to reduce or prohibit the use of hazardous substances)	faulty items to maintain lighting at over 500 lux.. The company obtained ISO 14001 certification for its environmental management system in January 2010, guided by the environmental health and safety policy focused on compliance with regulations, hazard prevention, energy conservation and waste reduction, continuous improvement, and employee participation, aiming for sustainable environmental management. Performance indicators for short- to mid-term environmental management include managing CO2 emissions, reducing waste, and green procurement. The company successfully passed the ISO 14001:2015 re-certification process in March 2018, continuously meeting the latest standards for environmental management systems. The latest certificate is valid from December 14, 2024, to December 13, 2027.									
■ Community involvement										
Participation in community services and charity activities, and other (e.g. aid and investment in the community [including manpower, supplies, knowledge and skills], steps taken to ensure the health and safety of the community)	<p>The company’s employees in the Taichung headquarters have formed the 「Volunteering group of Acter」 to join in the irregular community services and activities. The total involvement of employees in community services and service hours were as the following table. The service area focuses on the company’s location (Taichung and Changhua). Volunteer activities relate to the company’s core business, enabling the company to contribute to society with its expertise.</p> <table border="1" data-bbox="636 758 2076 944"> <thead> <tr> <th data-bbox="636 758 1525 798">The content of the participation in the service</th> <th data-bbox="1525 758 1848 798">Number of participants</th> <th data-bbox="1848 758 2076 798">Total hours</th> </tr> </thead> <tbody> <tr> <td data-bbox="636 798 1525 869">2025/05/17 Building volunteers (Changhua Fangyuan Repair Project)</td> <td data-bbox="1525 798 1848 869">15</td> <td data-bbox="1848 798 2076 869">120</td> </tr> <tr> <td data-bbox="636 869 1525 944">2025/12/06 Helping the Elderly in Harsh Winter—Urgent and Essential (Taichung)</td> <td data-bbox="1525 869 1848 944">22</td> <td data-bbox="1848 869 2076 944">66</td> </tr> </tbody> </table>	The content of the participation in the service	Number of participants	Total hours	2025/05/17 Building volunteers (Changhua Fangyuan Repair Project)	15	120	2025/12/06 Helping the Elderly in Harsh Winter—Urgent and Essential (Taichung)	22	66
The content of the participation in the service	Number of participants	Total hours								
2025/05/17 Building volunteers (Changhua Fangyuan Repair Project)	15	120								
2025/12/06 Helping the Elderly in Harsh Winter—Urgent and Essential (Taichung)	22	66								
■ Social contributions and social welfare										
Donations to charities, educational, healthcare, artistic activities etc., and other (e.g. aid to less-developed countries, offering of employment opportunities to the socially disadvantaged etc)	<p>There are four aspects in regard to Acter’s social participation, including “environmental sustainability,” “care for the disadvantaged,” “sustainability in urban and rural areas,” and “community building.” Relevant actions are facilitated, reviewed and reported by the Company’s General Management Division and volunteer team each year. In 2025, we have totally invested NTD1,582,380 in social participation. Related activities are as follows:</p> <ol style="list-style-type: none"> 1. Social participation <ul style="list-style-type: none"> - Purpose: Sponsor related groups and drive all employees to participate in volunteer work - Description: Social participation expenditures and donations of materials - Implementation results: <ul style="list-style-type: none"> ■ Sponsored building volunteers- by case 									

Item	Detailed Description
	<ul style="list-style-type: none"> ■ Sponsored shopping with vulnerable seniors activity ■ Sponsored NIEA’s 20 elementary schools in Changhua the journals of Future Youth and Future Children for one year ■ Sponsored Library of Love - for Book Donations and Community Reading Center Construction <p>2. Industrial-academic cooperation</p> <ul style="list-style-type: none"> - Purpose: Foster Acter’s human capital and enhance young people’s employment ability. - Description: Industrial-academic training plan, enterprise internship plan, scholarship - Implementation results: <ul style="list-style-type: none"> ■ A total of 2 student participated in the industry-academic training plan in 2025, costing NTD710,168. ■ A total of 25 student participated in the corporate internship (17 in the semester-based internship, 8 in the academic year internship), costing NTD12,033,192. ■ Provide scholarship for NYUST , NKUST and NCUT, totaled NTD 570,000. ■ The cost for the recruitment event and briefing, totaled NTD 138,657. <p>3. External initiatives</p> <ul style="list-style-type: none"> - Purpose: Facilitate partnership; share knowledge and expertise; and participate in initiatives of sustainable development associations/ institutions. - Description: Facilitate industrial development and enhance the corporate brand image - Implementation results: In 2025, the total number of external partner organizations in which Acter participates as a member is 12, and the total amount of investment to assist in the development and operation of the organization is NT\$185,036. <ul style="list-style-type: none"> ■ Taiwan Energy Service Association ■ Taiwan Refrigeration & Air-conditioning Engineering Association of R.O.C. ■ Taiwan Electrical Contractors Association ■ Taiwan Water Pipe Engineering Industries Association ■ Solar PV Generation System Association of R.O.C. ■ Taiwan Pharmaceutical Manufacturer’s Association ■ Taichung Importers & Exporters Chamber of Commerce ■ Taiwan Electronic Equipment Industry Association ■ Taiwan Parenteral Drug Association ■ Semiconductor Equipment and Materials International

Item	Detailed Description
	<ul style="list-style-type: none"> ■ Taiwan High-Tech Facility Association ■ Taiwan Cleaning Technology Association <p>The Company has followed the article 38 of “People with Disabilities Rights Protection Act” and article 12 of “Indigenous Peoples Employment Rights Protection Act” to hire the people with disabilities and indigenous people. By 2025, 5 people with disabilities and 3 indigenous people were hired and they’d represent 2% of total employees in the company. The ratio meets the provisions of the laws and Acter will continue to evaluate if they were at the right position and provide them the equal rights for working.</p>
<p>■ Social services</p>	
<p>Promotion of social welfare and other</p>	<p>Over the years, the company has been continuously cooperated with schools and relevant educational institutes for industrial and academic projects, including “industrial and academic cooperation” and “internship programs.” It is the Company’s expectation to integrate the industry and school resources to generate synergy and create more opportunities for students. In 2025, total expenses for “industrial and academic cooperation” and “internship programs” are NT\$13,452 thousand.</p>
<p>■ Investor relations</p>	
<p>Operating transparency</p>	<p>The company publishes financial and business information on the Market Observation Post System and its website as required by law.</p>
<p>Corporate governance</p>	<p>In an attempt to achieve more robust corporate governance, the company has empowered its directors and Audit Committee in accordance with the “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” to make the company’s operations more transparent to shareholders.</p>
<p>Other</p>	<p>The company has set up its own website and implemented a spokesperson and a deputy spokesperson policy as a means of providing more transparent financial information to investors.</p>
<p>■ Supplier relations</p>	
<p>Reasonableness of procurement prices and other</p>	<p>The company has developed a set of “Material Procurement and Management Procedures” based on ISO9001 standards. We compare the differences in products from preferred suppliers, ensuring that these differences and prices meet contractual requirements. By establishing procurement contracts with suppliers, the company is able to define the specifications for its purchases and thereby protect its own interests. Business dealings with suppliers are based on trust and a mutually beneficial relationship made possible by open communications.</p>
<p>■ Stakeholder interests</p>	

Item	Detailed Description
Intellectual property rights	With increasing attention to intellectual property (IP) management across industries, providing related protection measures directly impacts customer evaluation of the company. To maintain focus on core engineering and stabilize industry position, the company follows an IP management plan to safeguard technological achievements and pursue sustainable development. The company has established an Intellectual Property Management Plan aligned with operational goals and reports execution results to the board at least annually. The plan defines principles for IP ownership, protection, infringement prevention, and rewards. Since 2010, an IP system has been in place, with periodic updates to the reward system, including proposal rewards, trade secret application rewards, and significant benefit rewards. The company also strengthens IP protection awareness, identifies risks, and uses the management system for early prevention. The 2025 execution results were reported to the board on November 7, 2025. For new patents that year, please refer to page 106~108 of the annual report. The company respects intellectual property rights, and is yet to be involved in any case of IP infringement.
Regulatory compliance	The company's operating policies and systems are in strict compliance with laws.
Other (e.g. disclosure of corporate social responsibilities on company website)	The company has disclosed its corporate social responsibilities in prospectus and in its annual reports.
■ Consumer interests	
Emphasis put on customers relations (e.g. consumer protection, product quality, safety and innovation, attention to customers' complaints, provision of full product information etc.)	In order to provide customers with "total satisfaction," the company conducts customer satisfaction surveys every year. Analysis and review are carried out for customer complaints and problems or where the overall evaluation score has not reached a certain score, and treatment options, improvement measures, and prevention methods are then proposed so as to achieve customer demands and expectations. Regarding the average customer satisfaction level of Acter in 2025 was score 96.8.

<Table 2>Climate-Related Information of TWSE/TPEX Listed Company

1. Implementation of Climate-Related Information

Item	Implementation status
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	1. The Board of Directors is the highest authority overseeing and governing climate-related issues. It approves risk policies and supervises risks. The Sustainability and Nominating Committee reports on sustainability strategies and outcomes. After hearing the reports, the

Item	Implementation status
<p>2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).</p> <p>3. Describe the financial impact of extreme weather events and transformative actions.</p> <p>4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.</p> <p>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</p> <p>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</p>	<p>Board provides guidance and urges adjustments as needed to ensure the company aligns with its sustainability strategy.</p> <p>2. Please refer to Section 4.1.3 Identification of Major Climate Risks and Opportunities in the 2025 Sustainability Report.</p> <p>3. Please refer to Section 4.1 Climate Change Management in the 2025 Sustainability Report.</p> <p>4. The board of directors is the highest authority for climate governance, overseeing major risk management related to climate issues. It has established a Sustainability and Nominating Committee to assist in formulating and implementing climate strategies. A risk issues working group regularly manages and reviews potential company risks, reporting climate-related risks and opportunities to the committee. Based on a matrix analysis, significant risks and opportunities are identified, impacts are assessed, and response measures are developed for management.</p> <p>5. Please refer to Section 4.1.4 Scenario Analysis in the 2025 Sustainability Report.</p> <p>6. To achieve net-zero emissions, Acter has set a 2050 net-zero goal, including targets for reducing greenhouse gases, energy use, and water consumption, while developing more efficient innovative technologies for a low-carbon economy.</p> <ul style="list-style-type: none"> ■ Actions for physical scenarios: <ul style="list-style-type: none"> - Establish comprehensive emergency response and recovery mechanisms to enhance the organization’s ability to handle extreme weather events, reducing operational and personnel safety risks. - Strengthen collaboration with key suppliers and diversify supply sources to maintain stable raw material supply and control cost fluctuations. - Install necessary heatstroke prevention and cooling facilities in outdoor work areas to ensure worker health and safety. - Continuously optimize drainage systems and protective equipment at

Item	Implementation status
<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p> <p>8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</p> <p>9. Greenhouse gas inventory and assurance status, reduction targets, strategies, and specific action plans (separately fill out in points 1-1 and 1-2 below).</p>	<p>coastal and low-lying sites to mitigate the impact of extreme weather on projects and operations.</p> <ul style="list-style-type: none"> ■ Actions for transition scenarios: <ul style="list-style-type: none"> - Conduct annual greenhouse gas inventories, set short-, medium-, and long-term reduction targets and mitigation measures; proactively plan for IFRS sustainability standards disclosure to enhance transparency. - Develop key supplier management strategies, regularly audit and coach suppliers to improve supply chain resilience. - Establish professional talent development programs, offer diverse internal and external training, and collaborate with universities for internships and joint projects to enhance staff expertise. - Participate annually in key sustainability awards to improve ESG performance, disclose results promptly, and strengthen stakeholder communication. <p>7. Our company conducts an annual greenhouse gas inventory and sets carbon reduction action plans, regularly reviewing effectiveness and adjusting strategies. We also monitor domestic and international carbon pricing trends. Currently, we are preliminarily planning to implement measures at headquarters, referencing Taiwan's carbon fee of NT\$300 and prices from the EU Emissions Trading System.</p> <p>8. Please refer to Section 4.1.5 Greenhouse Gas Management and 4.2 Energy and Environmental Management in the 2025 Sustainability Report.</p> <p>9. Please refer to pages 71~73 of the annual report for an inventory and verification of greenhouse gas emissions, reduction targets, strategies, and specific action plans.</p>

1-1. Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse Gas Inventory Information

		2025		2024	
		Emission volume (ton-CO ₂ e)	Intensity (ton-CO ₂ e /NT\$ million)	Emission volume (ton-CO ₂ e)	Intensity (ton-CO ₂ e /NT\$ million)
Parent company	Scope 1	70.8597	/	71.7017	0.0082
	Scope 2	101.1511		107.0869	0.0123
	Scope 3	427.2056		297.6985	0.0341
Companies in the consolidated financial statements	Scope 1	808.7627		-	-
	Scope 2	1,162.2401		-	-
Total		2,570.2192		0.0620	476.4871

Note1: According to the Sustainable Development Roadmap for Listed Companies, the company should begin individual assessments in 2024; consolidated subsidiaries should start assessments in 2025. The 2025 data boundary includes the parent and subsidiaries in the consolidated financial statements.

Note2: The intensity for 2025 and 2024 is calculated based on Acter consolidated revenue of NT\$41,481,912 thousand and parent company revenue of NT\$8,729,217 thousand, respectively.

Note3: Greenhouse gas inventory standards: GHG Protocol.

1-1-2 Greenhouse Gas Assurance Information

	2025	2024
Scope of Assurance	The company has not obtained a complete greenhouse gas assurance opinion by the date of printing of the annual report. Complete assurance information will be disclosed in the chapter on “Sustainable Innovation” in the sustainability report.	Parent company (Scope 1, 2, 3)
Assurance Institutions		PwC
Assurance Standards		ISAE3410
Assurance Opinion		Limited assurance

1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

1-2-1 The greenhouse gas reduction base year and its data

Based on the results of the GHG inventory, the company has set a carbon reduction action path and strategic blueprint. Taking 2022 as the base year, total emissions for 2022 (Scope 1 and Scope 2) are 195.4969 ton-CO₂e, while other indirect emissions (Scope 3) are 321.6870 ton-CO₂e.

1-2-2 The reduction targets

The company plans to implement three main pathways for carbon reduction: Process Carbon Reduction, Facility Carbon Reduction, and Low-Carbon Energy. We will pursue a comprehensive carbon reduction strategy through green procurement, enhancing equipment efficiency, optimizing construction processes, and internal training. To demonstrate our commitment to climate action, we set 2022 as the base year and aim for a 10% absolute reduction in greenhouse gas emissions (Scope 1 & 2) by 2030, regularly reviewing results and optimizing strategies to minimize our operational impact on the environment.

1-2-3 Strategy and concrete action plan

Core	Action	Measure	Scope
Process Carbon Reduction	Green construction	<ul style="list-style-type: none"> ■ Utilize BIM 3D modeling to improve construction accuracy, reduce the risk of pipeline conflicts, and minimize material waste. ■ Integrating various green construction methods such as prefabricated components, modular piping and wiring, and automated monitoring equipment effectively increases energy resource efficiency and reduces costs. 	Scope 2
	Green building	<ul style="list-style-type: none"> ■ Smart energy management and efficient energy-saving design enhance system performance while reducing energy consumption and carbon emissions. ■ Optimize the distribution of heating and cooling loads to ensure the air conditioning system maintains high efficiency and low energy consumption under varying operating conditions. 	
	Power optimization	<ul style="list-style-type: none"> ■ Implement high-efficiency motors, LED lighting, and variable frequency air conditioning for energy savings. ■ Optimize cooling towers, air compressors, and HVAC systems to reduce unnecessary energy consumption. 	
Facility Carbon Reduction	Replacement of outdated equipment	<ul style="list-style-type: none"> ■ Eliminate high-energy-consuming refrigerators, air conditioners, and water dispensers, and switch to energy-efficient labeled equipment. ■ Replace aging wires and pipes to reduce energy loss and safety risks. 	Scope 1
	Green procurement	<ul style="list-style-type: none"> ■ Choose energy-efficient lighting, variable-frequency air conditioners, and low-energy office equipment to improve equipment efficiency. ■ Establish internal green procurement guidelines to ensure that the company’s purchases align with sustainable development principles. 	

Core	Action	Measure	Scope
Low-Carbon Energy	Energy management system	<ul style="list-style-type: none"> ■ Implement ISO 50001 energy management policies and set short-term and long-term energy saving and carbon reduction goals. ■ Regularly conduct energy audits to identify high energy consumption areas and energy-saving improvement opportunities. 	Scope 3
	Training	<ul style="list-style-type: none"> ■ Establish energy management education and training to raise awareness of energy conservation among all employees and encourage energy-saving behaviors. ■ Regularly send out eco-friendly and energy-saving newsletters, and hold seminars and related activities. 	

1-2-4 The status of achievement of the reduction targets

Our 2025 greenhouse gas emissions (Scope 1 and 2) decreased by 12% from the base year. We will continue to monitor our operational carbon footprint, use data analysis and smart management technology to develop and implement more effective emission reduction plans, moving towards net-zero emissions.

2. Disclosure of key information on the governance, strategies, risk management, indicators, and targets related to climate-related risks and opportunities at the individual level.

Reporting scope: consistent with the scope of consolidated financial statements.

Approach	IFRS S2 Climate-Related Disclosures	Actions		
Governance	The role of governance units in managing climate-related risks and opportunities	The board of directors is the highest authority overseeing climate governance, responsible for guiding major risk management on climate-related issues. It has established a Sustainability and Nominating Committee to assist in formulating and implementing climate strategies. The chairman serves as the chair, and the General Administration Division acts as the executive secretary, coordinating sustainability efforts across departments.		
	The Role of Management in Governing Climate-Related Risks and Opportunities	The Sustainability and Nominating Committee established a Sustainability Operations Team, led by the Vice President, to execute sustainability-related tasks based on strategies and goals.		
Strategy	Reasonably foreseeable climate-related risks and opportunities affecting individuals' outlook.	Short-term	Mid-term	Long-term
		<ul style="list-style-type: none"> - Transition risk: carbon pricing, changes in customer behavior - Physical risk: typhoons, heavy rain or floods, extreme weather events - Market opportunity: improving energy efficiency 	<ul style="list-style-type: none"> - Transition risk: changes in customer behavior - Physical risk: typhoons, heavy rain or floods, extreme weather events - Market Opportunity: improving energy efficiency, cultivate sustainable talent 	<ul style="list-style-type: none"> - Transition risk: changes in customer behavior - Physical risk: typhoons, heavy rain or floods, extreme weather events - Market Opportunity: improving energy efficiency, cultivate sustainable talent

Approach	IFRS S2 Climate-Related Disclosures	Actions				
		Risk/Opportunity Description	Impact on Business Model		Impact on Value Chain	
			Current	Expected	Current	Expected
	Information on the current and anticipated impacts of climate-related risks and opportunities on individual business models and value chains.	Rising average temperatures	<ul style="list-style-type: none"> - Increased risk of heatstroke for outdoor workers, causing project delays - Equipment damage due to high heat increases maintenance risks 	<ul style="list-style-type: none"> - Higher long-term air conditioning energy demand raises operational costs - Regular maintenance and replacement needed to ensure equipment performance 	<ul style="list-style-type: none"> - High temperatures cause raw material shortages, risking delivery delays 	<ul style="list-style-type: none"> - Suppliers affected by heat may face labor shortages, impacting quality and delivery
		Typhoons, heavy rain, or floods, extreme weather events	<ul style="list-style-type: none"> - Increased safety and health risks for personnel due to extreme climate - Worksite shutdowns and equipment damage, raising maintenance and insurance costs 	<ul style="list-style-type: none"> - Higher frequency of extreme weather impacts attendance, causing work stoppages - Increased disaster frequency raises repair and operational costs 	<ul style="list-style-type: none"> - Disrupted upstream supplier logistics cause supply delays - Construction delays due to extreme climate affect client willingness to cooperate 	<ul style="list-style-type: none"> - Suppliers failing to deliver on time leads to operational interruptions - Inability to complete projects on schedule results in client cancellations
		Sea level rise	<ul style="list-style-type: none"> - No immediate impact 	<ul style="list-style-type: none"> - Sea level rise causing flooding may prevent construction at the project site, potentially leading to total loss of investment. 	<ul style="list-style-type: none"> - Suppliers and construction sites in low-lying areas may face flooding or foundation damage, hindering construction. 	<ul style="list-style-type: none"> - If the project site is affected and construction stops, the company may have to cancel the project, impacting customer relations.
		Increasing sustainability-related requirements and regulations	<ul style="list-style-type: none"> - Need to establish a cross-departmental sustainability task force for guideline disclosure - Must hire third-party agencies for related consulting or periodic 	<ul style="list-style-type: none"> - More manpower required for sustainability guideline disclosure - Compliance with sustainability disclosure regulations may increase 	<ul style="list-style-type: none"> - Upstream suppliers may pass carbon costs downstream, affecting procurement expenses - Some suppliers lack ESG awareness, requiring more time and effort for 	<ul style="list-style-type: none"> - Cost pass-through to customers may impact company profits - Non-compliant suppliers may disrupt company procurement operations

Approach	IFRS S2 Climate-Related Disclosures	Actions				
			verification	consulting costs	communication	
		ESG ratings influence investor and bank willingness to invest.	- Regularly disclosing sustainability efforts and participating in sustainability assessments increase project costs.	- Participating in domestic and international sustainability evaluations raises operating expenses.	- Upstream and downstream partners prioritize a company's sustainability performance before collaboration.	- Companies without ESG practices will gradually be eliminated from the market. - Customers select qualified suppliers based on their ESG performance, including only those meeting the standards in the supplier list.
		Costs of Low-Carbon Technology Transition	- Increased R&D expenses for developing innovative technologies - Higher education and training costs to cultivate skilled professionals	- More investment in new equipment and green procurement due to tech development - Increased personnel and training costs from hiring industry experts	- Upstream suppliers need to develop more low-carbon materials and new technologies	- Material shortages may occur if suppliers cannot provide green materials
Climate-Related Risks and Opportunities Impacting Individual Strategies and Decision-Making	Risk/Opportunity Category	Risk Description	Changes in business model and resource allocation			
	Physical risk	Rising average temperatures	Current		Expected	
			<ul style="list-style-type: none"> - Establish high-temperature work management measures to reduce health risks and operational disruptions - Enhance air conditioning and cooling system efficiency to 	<ul style="list-style-type: none"> - Conduct risk assessments for high-temperature work, adjusting work hours and operational plans - Design air conditioning systems following green building standards to improve building resilience 		

Approach	IFRS S2 Climate-Related Disclosures	Actions			
				improve equipment load capacity for extreme weather	
			Typhoons, heavy rain, or floods, extreme weather events	<ul style="list-style-type: none"> - Enhance equipment safety measures on-site, strengthen drainage and waterproofing functions - Establish risk management procedures for construction interruptions due to heavy rain to reduce flooding, equipment damage, and schedule delays - Improve communication with clients and supply chains to adjust material delivery schedules in advance 	<ul style="list-style-type: none"> - Implement high-efficiency drainage and rainwater management systems to increase building resilience - Develop climate monitoring and warning systems to improve early detection and response capabilities
			Sea level rise	<ul style="list-style-type: none"> - Assess flood risk in low-lying areas and improve drainage design - Strengthen construction site drainage protection to reduce flood risk 	<ul style="list-style-type: none"> - Implement smart monitoring systems to enhance early warning and response - Consider topography and flood risk before project execution to prevent project delays or cancellations
		Transition risk	Increasing sustainability-related requirements and regulations	<ul style="list-style-type: none"> - Arrange employee and subsidiary sustainability training to ensure schedules align with company plans - Conduct supplier sustainability training to ensure consistency with company goals 	<ul style="list-style-type: none"> - Plan long-term sustainability talent development to enhance departmental expertise - Deepen supply chain sustainability training to improve overall value chain resilience
			ESG ratings influence investor and bank willingness to invest.	<ul style="list-style-type: none"> - Regularly participate in sustainability benchmarking forums to improve the company's ESG practices according to sustainability trends - Proactively respond to stakeholder and investor needs by providing 	<ul style="list-style-type: none"> - Gradually increase participation in awards based on industry trends to enhance the company's evaluation performance and transparency - Strengthen communication of sustainability performance with stakeholders to boost the company's

Approach	IFRS S2 Climate-Related Disclosures	Actions			
				regular sustainability performance and improvement updates to maintain trust	competitive advantage in sustainability
			Costs of Low-Carbon Technology Transition	<ul style="list-style-type: none"> - Arrange technical/engineering staff training to enhance expertise - Regularly communicate with suppliers and conduct audits to ensure their capability with low-carbon materials and technologies - Replace outdated equipment and seek energy-efficient machinery to reduce energy consumption in processes 	<ul style="list-style-type: none"> - Plan long-term sustainable talent development to improve sustainability knowledge across departments - Counsel existing suppliers to develop green materials and find suppliers who provide environmentally friendly materials
		Opportunity	Cultivate Sustainable Talent	<ul style="list-style-type: none"> - Establish a cross-departmental sustainability working group to stay aligned with international trends - Provide employees with relevant training programs to develop ESG-capable talent 	<ul style="list-style-type: none"> - Develop internal sustainability courses to expand the talent pool
			Changes in customer behavior	<ul style="list-style-type: none"> - Provide energy-saving and carbon reduction designs to help clients transition to low carbon - Increase green procurement to reduce environmental impact 	<ul style="list-style-type: none"> - Expand sustainable engineering services to offer diverse carbon reduction solutions - Diversify supply chain to ensure materials meet environmental standards
			Strengthen supply chain resilience	<ul style="list-style-type: none"> - Establish diversified supply chains to reduce raw material interruption risks caused by extreme weather - Regularly evaluate key suppliers; cease cooperation if deficiencies or non-compliance are found 	<ul style="list-style-type: none"> - Enhance multiple partnerships to ensure stable raw material supply and quality - Expand supply chain review scope and mechanisms to ensure partners do not pose ESG risks

Approach	IFRS S2 Climate-Related Disclosures	Actions			
			Energy Efficiency Improvement	<ul style="list-style-type: none"> - Implement high-efficiency air conditioning and lighting devices to enhance site energy efficiency - Use BIM and energy modeling for optimized design to reduce overall building energy consumption - Adopt ISO 50001 energy management to set reduction goals and specific actions 	<ul style="list-style-type: none"> - Increase adoption of low-carbon and high-efficiency equipment to lower total energy consumption
			Optimize management processes	<ul style="list-style-type: none"> - Establish standardized project management workflows to improve efficiency and reduce errors - Strengthen cross-department collaboration to accelerate decision-making and shorten process times 	<ul style="list-style-type: none"> - Promote smart management processes to reduce operational costs and time - Enhance performance evaluation system to improve management efficiency and operational resilience
	The impact of climate-related risks and opportunities on an individual's current and expected financial position, financial performance, and cash flows.	The company's initial investments in managing climate-related risks and opportunities, such as equipment, materials, personnel, and system development, will increase costs and cash outflows. However, with investments in energy-saving projects, our competitiveness in green building and high-performance markets will improve, helping us secure projects with higher sustainability and energy efficiency requirements. As demand for low-carbon, energy-saving, and renewable energy solutions grows, we expect to take on more relevant projects, expand our customer base, and enter new markets, resulting in increased cash inflows.			
	Climate Resilience: Climate-Related Scenario Analysis and Assessment	Type	Main Assumptions	Application Scenarios	Impact and Resilience Assessment
		Typhoons, heavy rain, or floods, extreme weather events	It is a high-emission development scenario where global economic growth heavily relies on fossil fuels, with greenhouse gas emissions uncontrolled, leading to continuous global temperature rise.	SSP5-8.5	<ul style="list-style-type: none"> - Impact Assessment: Frequent extreme weather events increase safety risks for personnel, cause construction interruptions, and threaten facilities and equipment, affecting project timelines and delivery. Suppliers may face material shortages or higher costs due to climate impacts, passing additional risks to the company and increasing overall operational risks - Resilience: Establish comprehensive emergency response and recovery plans to enhance organizational capacity to handle

Approach	IFRS S2 Climate-Related Disclosures	Actions			
			Under this scenario, extreme weather events like heavy rainfall and typhoons increase in frequency and intensity, significantly risking construction environments, infrastructure stability, and operational continuity. The timeline is divided into short-term (2025-2040), mid-term (2041-2060), and long-term (2100), facing more extreme weather, rising average temperatures, and sea levels.		extreme weather events, reducing operational and safety risks. Additionally, strengthen collaboration with key suppliers and diversify sourcing to ensure stable material supplies and manage cost fluctuations
		Rising average temperatures			<ul style="list-style-type: none"> - Impact Assessment: Rising average temperatures will increase outdoor construction difficulties, potentially causing heatstroke and heat-related incidents, affecting worker health. Higher temperatures may also accelerate damage to construction materials and equipment, increasing maintenance and replacement costs. Additionally, hot weather will raise indoor cooling demand, boosting overall operating costs - Resilience: Install necessary heat protection and cooling facilities in outdoor work areas to ensure worker health and safety
		Sea level rise			<ul style="list-style-type: none"> - Impact Assessment: Sea level rise will increase flooding risks in coastal and low-lying areas, causing damage to facilities and materials, delaying construction, and raising maintenance costs - Resilience: Continuously optimize drainage systems and protective equipment in coastal and low-lying sites to mitigate the effects of extreme weather on operations and projects
		Policies and Regulations	Increasing sustainability-related requirements and regulations	NZE+ NDCs	<ul style="list-style-type: none"> - Impact Assessment: To meet the 2050 net-zero goal, domestic and international sustainability laws and carbon regulations are continuously evolving. Acter must regularly review greenhouse gas emissions, disclose sustainability information, and integrate these regulations into operational decisions to ensure compliance and support long-term sustainable growth - Resilience: Annually track the group's greenhouse gas emissions, set short-, medium-, and long-term reduction targets and measures; proactively plan for IFRS sustainability disclosures to strengthen transparency

Approach	IFRS S2 Climate-Related Disclosures	Actions			
		Market	Operational Costs and Market Pressure		<ul style="list-style-type: none"> - Impact Assessment: Changes in the international situation and extreme weather events may affect supply chain stability and raw material costs. Acter must continuously monitor market trends, evaluate costs, and manage key suppliers to ensure uninterrupted operations - Resilience: Develop key supplier management strategies, regularly audit and support suppliers to enhance supply chain resilience
		Technology	Costs of Low-Carbon Technology Transition		<ul style="list-style-type: none"> - Impact Assessment: Low-carbon and energy-saving technologies have become top customer criteria. Acter must invest in innovative R&D and talent development to strengthen low-carbon engineering skills and diverse integrated solutions, ensuring they meet customer needs and market changes to stay ahead - Resilience: Establish professional training programs, offering diverse internal and external education courses, and collaborate with universities through industry-academia partnerships and internships to enhance staff expertise
		Reputation	The company's ESG reputation impacts investors' willingness to invest		<ul style="list-style-type: none"> - Impact Assessment: Sustainable performance influences brand reputation, investor, and partner confidence. Acter needs to continuously improve ESG performance and enhance transparency to maintain trust and long-term relationships - Resilience: Participate annually in key sustainability awards, improve ESG performance, and disclose progress promptly to strengthen stakeholder communication
Risk management	The process of identifying, assessing, prioritizing, and monitoring climate-related risks and opportunities (including how these processes are integrated into and impact the overall risk management processes of the entity).	<p>Acter's Risk Topics Working Group regularly manages and reviews potential company risks, reporting climate-related risks and opportunities to the Sustainability and Nominating Committee. Using a matrix, significant risks and opportunities are identified, impact assessed, and response measures implemented.</p> <p>Climate Risks and Opportunities Identification Process:</p> <ul style="list-style-type: none"> - Identification: Based on previous assessments, scientific reports, local regulations, and industry trends, a list of climate risks and opportunities is generated, aligned with industry-specific sustainability accounting standards (SASB) and disclosure topics. - Analysis: A climate materiality questionnaire is distributed, and cross-departmental meetings identify key short-, medium-, and long-term climate risks and opportunities, evaluating their potential impact and financial implications - Response: Policies, energy management, and green engineering measures are developed to mitigate risks and achieve climate 			

Approach	IFRS S2 Climate-Related Disclosures	Actions																																									
		action goals –Monitoring & Oversight: Results are presented to the Sustainability and Nominating Committee, which formulates specific response plans, monitoring systems, and targets. Annual progress and performance are reported to the Board and disclosed in Acter’s annual sustainability report																																									
Indicators and targets	Climate-related indicators relevant to cross-sector categories	Acter calculated greenhouse gas emissions in accordance with GHG Protocol methods, considering the environmental authority’s reported emission factors. Using the operational control approach, the emissions for 2025 reporting period are as follows: \ Scope 1: 70.8597, Scope 2: 101.1511, Scope 3: 427.2056.																																									
	Climate-related indicators relevant to cross-sector categories – Compensation	To align executive performance with the company’s sustainability goals, Acter has established long-term value contribution bonuses that incorporate sustainability strategies into performance measures. Linking these to variable compensation encourages senior managers to prioritize and achieve sustainability targets. Beyond performance, these bonuses emphasize value contributions such as talent development, green innovation, GHG reduction targets, and climate action. Senior managers should regularly report their long-term contributions to the board of directors. The Remuneration Committee approves the evaluation factors, which are then submitted to the board for approval before payments are made.																																									
	Industry Basic Indicators Information	Acter’s industry-specific indicators related to the typical business models, activities, and other common characteristics in the “Engineering and Construction Services” sector, as shown in the table: <table border="1" data-bbox="689 798 2072 1327"> <thead> <tr> <th data-bbox="689 798 828 861" rowspan="2">Strategic Goal</th> <th data-bbox="828 798 1016 861" rowspan="2">Subject</th> <th colspan="5" data-bbox="1016 798 2072 829">Indicator</th> </tr> <tr> <th data-bbox="1016 829 1319 861">Indicator</th> <th data-bbox="1319 829 1487 861">Type</th> <th data-bbox="1487 829 1619 861">Units</th> <th data-bbox="1619 829 1789 861">Code</th> <th data-bbox="1789 829 2072 861">Amount/Description</th> </tr> </thead> <tbody> <tr> <td data-bbox="689 861 828 1174" rowspan="2">Net Zero Emissions by 2050</td> <td data-bbox="828 861 1016 1174" rowspan="2">Environmental impacts of project development</td> <td data-bbox="1016 861 1319 989">Number of incidents not following environmental permits, standards, and regulations</td> <td data-bbox="1319 861 1487 989">Quantification</td> <td data-bbox="1487 861 1619 989">Quantity</td> <td data-bbox="1619 861 1789 989">F-EN-160a.1</td> <td data-bbox="1789 861 2072 989">Details of the 2025 Sustainability Report Section 4.2</td> </tr> <tr> <td data-bbox="1016 989 1319 1174">Discussion on processes for assessing and managing environmental risks related to project design, site selection, and construction</td> <td data-bbox="1319 989 1487 1174">Discussion and analysis</td> <td data-bbox="1487 989 1619 1174">Not applicable</td> <td data-bbox="1619 989 1789 1174">IF-EN-160a.2</td> <td data-bbox="1789 989 2072 1174">Details of the 2025 Sustainability Report Section 3.1 and 3.2</td> </tr> <tr> <td data-bbox="689 1174 828 1327" rowspan="2"></td> <td data-bbox="828 1174 1016 1327" rowspan="2">Structural integrity and safety</td> <td data-bbox="1016 1174 1319 1238">Rework costs related to defects and safety</td> <td data-bbox="1319 1174 1487 1238">Quantification</td> <td data-bbox="1487 1174 1619 1238">Express currency</td> <td data-bbox="1619 1174 1789 1238">IF-EN-250a.1</td> <td data-bbox="1789 1174 2072 1238">None in 2025</td> </tr> <tr> <td data-bbox="1016 1238 1319 1327">Total monetary losses from legal proceedings related to defects and</td> <td data-bbox="1319 1238 1487 1327">Quantification</td> <td data-bbox="1487 1238 1619 1327">Express currency</td> <td data-bbox="1619 1238 1789 1327">IF-EN-250a.2</td> <td data-bbox="1789 1238 2072 1327">None in 2025</td> </tr> </tbody> </table>							Strategic Goal	Subject	Indicator					Indicator	Type	Units	Code	Amount/Description	Net Zero Emissions by 2050	Environmental impacts of project development	Number of incidents not following environmental permits, standards, and regulations	Quantification	Quantity	F-EN-160a.1	Details of the 2025 Sustainability Report Section 4.2	Discussion on processes for assessing and managing environmental risks related to project design, site selection, and construction	Discussion and analysis	Not applicable	IF-EN-160a.2	Details of the 2025 Sustainability Report Section 3.1 and 3.2		Structural integrity and safety	Rework costs related to defects and safety	Quantification	Express currency	IF-EN-250a.1	None in 2025	Total monetary losses from legal proceedings related to defects and	Quantification	Express currency	IF-EN-250a.2
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Approach	IFRS S2 Climate-Related Disclosures	Actions					
			safety incidents				
		Life cycle impacts on buildings and infrastructure	Number of ongoing and completed projects seeking third-party multi-attribute sustainability certifications.	Quantification	Quantity	IF-EN-410a.1	Details of the 2025 Sustainability Report Section 3.2, Appendix
		Life cycle impacts on buildings and infrastructure	Discussion on incorporating operational phase energy and water efficiency considerations into project planning and design processes	Discussion and analysis	Not applicable	IF-EN-410a.2	Details of the 2025 Sustainability Report Section 3.1 and 3.2
		Climate impacts of business portfolio	Value of pending orders for hydrocarbon-related and renewable energy projects	Quantification	Express currency	IF-EN-410b.1	None
	Value of canceled pending orders related to hydrocarbon projects		Quantification	Express currency	IF-EN-410b.2	None	
	Value of pending orders for climate change mitigation non-energy projects		Quantification	Express currency	IF-EN-410b.3	None	
	Disclosed information on climate-related risks or opportunities targets.	Acter has set a target of achieving net-zero emissions by 2050, with specific goals and metrics for greenhouse gas reduction and energy efficiency improvement. The Sustainability and Nominating Committee and related management units will regularly hold performance review meetings to monitor progress and gradually reach these strategic objectives. Referring to frameworks like TCFD and IFRS S2, as well as national policies for 2050 net-zero emissions, and models from IPCC and IEA, the company commits to achieving net-zero emissions by 2050, reducing climate-related risks and future carbon costs, and enhancing resilience and sustainable competitiveness.					

6. The Status of the Company's Performance in the Area of Ethical Corporate Management and Deviations from "the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies" and Reasons

(1) To uphold operational principles of the utmost integrity, the company has established "Ethical Corporate Management Practice Principles," "Code of Ethics," "Ethical Corporate Management Operating Procedures and Conduct Guide," "Corporate Governance Practical Rules," "Sustainable Development Best Practice Principles" and "Employee Ethical Business Guidelines" that prohibit employees from offering, accepting, committing or requesting any inappropriate benefits, whether directly or indirectly, while performing their duties. Employees are also prohibited against involvement in any conduct that may be construed as dishonest, illegal, or a breach of trust.

(2) Measures adopted :

- A. Employees of the company are prohibited from offering or accepting inappropriate benefits, and are discouraged from doing business with dishonest agents, suppliers, customers or other business partners.
- B. All employees of the company are required to comply with policies and refrain from dishonest conduct.
- C. Employees of the company are required to disassociate themselves whenever there is a conflict between their interests and the interests of the company.
- D. Employees of the company are bound to maintain confidentiality over any commercial secrets learned during their involvement. They are prohibited from revealing such secrets to others as well as inquiring into secrets unrelated to their job roles.
- E. All major operating policies, investments, asset acquisitions and disposals, loans, corporate guarantees and endorsements, and bank financing are subjected to thorough analysis before they are proposed for the board's resolution.
- F. The company's Financial Division is responsible for reviewing transactions according to accounting policies and conducting credit assessments of its customers. The Financial Division clarifies with the financial statement auditor should they encounter any major issues or queries. It reports regularly to the competent authority and makes public announcements on mandatory disclosures as required by law.
- G. The Auditing Office is responsible for carrying out internal audits on various departments within the company, and therefore ensures the robustness and effectiveness of the company's internal control systems.
- H. For the purpose of pursuing sustainable development, the company is committed to the concept of "integrity" as an operational principle. This integrity is reflected in the company's transparent disclosure of financial and corporate governance information on its website and on the Market Observation Post System and its corporate governance system (comprising of its "Ethical Corporate Management Practice Principles" and "Ethical Corporate Management Operating Procedures and Conduct Guide").

(3)Ethical Corporate Management

Evaluation Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Illustration	
<p>1. Establishment of ethical corporate management policies and programs</p> <p>(1) Does the company formulate a policy of ethical corporate management approved by the board of directors, and declare its ethical corporate management policies and procedures in its guidelines and external documents, as well as the commitment from its board and senior management to implement the policies?</p> <p>(2) Does the company establish a risk assessment mechanism against unethical conduct, analyze and assess on a regular basis business activities within their business scope which are at a higher risk of being involved in unethical conduct, and establish prevention programs accordingly, which shall at least include preventive measures stated in Article 2, Paragraph 7 of the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies?</p> <p>(3) Does the company establish policies to prevent unethical conduct with clear statements regarding relevant procedures, guidelines of conduct, punishment for violation, rules of appeal, and the</p>	✓		<p>(1) The company has always conducted its business activities with the utmost integrity, and for which it has implemented the “Ethical Corporate Management Practice Principles,” “Ethical Corporate Management Operating Procedures and Conduct Guide,” “Code of Ethics,” and “Employee Ethical Business Guidelines” after approval by the board. These corporate ethics policies, along with the board’s and the management’s commitments, have been explained in annual reports and on the company’s website.</p> <p>(2) The company’s “Employee Ethical Business Guidelines” prohibit employees from requesting, agreeing, delivering, or accepting any form of gift, kickback, bribe or other inappropriate benefits. Reporting channels have been made available for employees to report improper business activities. Also, the company adopts the practice of checking counterparties’ legitimacy and credibility before engaging in any business relationships, and therefore ensures that its business partners adopt the same level of fairness and transparency as does the company, and do not request, offer or accept bribes.</p> <p>(3) The company has established the “Ethical Corporate Management Practice Principles,” “Ethical Corporate Management Operating Procedures and Conduct Guide,” and “Code of Ethics” and published it on its website so employees can inquire at anytime. The aforementioned policies are reviewed and revised irregularly in accordance with the</p>	None

Evaluation Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Illustration	
commitment to implement the policies as well as review and revise the aforementioned policies regularly?			updated issued by the competent authority.	
<p>2. Fulfill operations integrity policy</p> <p>(1) Does the company evaluate business partners' ethical records and include ethics-related clauses in business contracts?</p>	✓		<p>(1) The company must assess the legitimacy of suppliers and contractors who have a business relationship with the company, and check any records of unethical conduct, to ensure that the business operating methods of such parties is fair and transparent, and shall avoid conducting business with suppliers and contractors that are involved in unethical conduct.</p> <p>When conducting the above assessment, the company may employ appropriate examination procedures to investigate a company's business partners based on the following items in order to know the state of that party's ethical corporate management:</p> <ol style="list-style-type: none"> 1. The country, location of the business operations, organizational structure, management policy and payment location. 2. Has an ethical corporate management policy been drafted? What is the policy's state of implementation? 3. Is the location of this company's business operations in a high corruption risk country? 4. Is the business of this company classified as a high corruption risk business? 5. The long-term operating situation and goodwill of this company. 6. Ask the business partners of this company about their opinions concerning the company. 7. Has this company been involved in any unethical conduct, such as bribery or illegal political contributions? <p>When signing a contract, it shall be specified in contracts that when</p>	None

Evaluation Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Illustration	
<p>(2) Does the company establish an exclusively dedicated unit supervised by the Board to be in charge of corporate integrity, and regularly (at least once a year) report to the board of directors about the programs, supervision and execution situations for the ethical corporate management policies and the prevention against unethical conducts?</p> <p>(3) Does the company establish policies to prevent conflicts of interest and provide appropriate communication channels, and</p>			<p>suppliers or contractors are involved in unethical conduct while engaging in business activities, the company can terminate or cancel the contract at any time. Besides, suppliers or contractors are required to sign a “Letter of Ethical Commitment.”</p> <p>(2) The company has established “Ethical Corporate Management Practice Principles,” “Ethical Corporate Management Operating Procedures and Conduct Guide,” and “Code of Ethics,” etc. and is active in conveying its underlying rationale to the employees. In order to promote honest business, the General Administration Division supports the Executive Secretary to take charge of honesty relevant system and maintenance and supervision and execution, it shall report to the Board periodically every year and the promoting situation of 2025 has been reported to the Board on November 7, 2025, and which was disclosed on the site. Upon discovering or receiving reports of dishonest conduct, the General Administration Division investigates immediately and demands immediate cessation if such conduct has been verified to have violated laws or the corporate ethical principles. In which case, the violator will be subject to disciplinary action and legal claims if necessary in order to protect the company’s reputation. For dishonest conduct that has already occurred, the General Administration Division will help identify weaknesses in the internal control systems or procedures that led to the incident, and instruct the responsible department to rectify so that such incidents do not recur. All departments are required to report to the board of directors on dishonest conduct discovered, actions taken, and subsequent improvements made.</p> <p>(3) The company has implemented a set of “Employee Ethical Business Guidelines” that requires employees to disassociate themselves from cases that involve their own interests. Violators are subject to</p>	

Evaluation Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Illustration	
<p>implement it?</p> <p>(4) Has the company established effective systems for both accounting and internal control to facilitate ethical corporate management and has its internal audit unit developed relevant audit programs according to the assessment results for the risks of unethical conducts as well as reviewed compliance to prevention against unethical behaviors or entrusted accountants to conduct the review?</p> <p>(5) Does the company regularly hold internal and external educational training on operational integrity?</p>			<p>disciplinary actions.</p> <p>(4) The company has always paid great attention to the accuracy and completeness of its financial reporting procedures and controls. It has developed effective accounting systems and internal controls to address business activities that present higher integrity risks. Meanwhile, the internal auditor devises annual audit plans based on risk assessment outcomes, and compiles its findings into audit reports for the board of directors' review.</p> <p>(5) The Company would promote the company management concept and requirements by educational training and internal meetings to let the employees understand well and follow accurately. Year 2017, we have introduced the integrity standards into the E-learning system and included it as the annual required course since 2018. In 2025, a course was opened to enhance the attentions of all the employees as follows:</p> <ul style="list-style-type: none"> ▪ Course name: "Ethical Corporate Management and Sexual Harassment Prevention" ▪ Course outline: The ethical corporate management and sexual harassment prevention promotion, the explanation of employee ethics (including the prohibition of insider trading), and the compliance of code of ethics. ▪ Number of trainees: A total of 408 employees completed the training, the completion ratio is 85.71% ▪ Education hours: 408 hours <p>The company assigns employees to participate in ethics training whenever deemed appropriate.</p>	

Evaluation Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Illustration	
<p>3. Operation of the integrity channel</p> <p>(1) Does the company establish both a reward/punishment system and an integrity hotline? Can the accused be reached by an appropriate person for follow-up?</p> <p>(2) Does the company establish standard operating procedures for confidential reporting on investigating accusation cases and follow-up measures to be taken after the investigation is completed?</p>	✓		<p>(1) The company established a “Code of Ethics” and “Employee Ethical Business Guidelines,” and published it on company governance page of the official site. All employees shall abide by the rules and regulations, all executives of each unit shall carry out and ensure that all department employees understand, accept and comply with the relevant regulations with all its strength. Employees shall be cautious about any behavior that violates the code of conduct, on occasion that any inquiry or discovery of behaviors relating with violating any rule and the norm serious violation cases shall be reported to the Board and then given the corresponding punishment according to the “Employee Reward and Discipline Guidelines,” and a proceeding will be brought up once there is any relevant violation to the law. Employees who violated the regulation with a post under the level of manager for any personal punishment and measure considered as violation of law or impairment of interest and right as unjustified cause, it may submit concrete matter of fact and enclose with related information to appeal to Investigation Unit of General Administration Division, while the person who violated rules with post of above manager, it can conduct according to the regulation about appealing in Code of Ethics. For the reporting channels of the company, in addition to employee personal opinion or claim box, it also set up auditing commission mailbox for completing the function of supervision.</p> <p>(2) In order to reinforce the protection on the interest and right of reporter and avoid the revenge occurred by improper personnel measure, it built “whistleblower protection” relevant measures, for the staff and relevant personnel who denounced someone who has violated regulation or participated with the process of investigation, it will give appropriate</p>	None

Evaluation Item	Implementation Status			Deviations and Reasons
	Yes	No	Abstract Illustration	
(3) Does the company provide proper whistleblower protection?			<p>protection measure for refrain in them from suffering unfair treatment and revenge. In case that the whistleblower has suffered from revenge, it can seek remedies at specific responsibility unit or Office of the Chairman.</p> <p>(3) Concerning “Whistleblower Protection,” it safeguards the reporter’s position and rewards from degradation or expelling due to reporting, as for the case of suffering the revenge via normal reporting, in addition to providing compensation, a punishment will be imposed on the revenging party according to “Employee Reward and Discipline Guidelines.”</p>	
<p>4. Strengthening information disclosure</p> <p>(1) Does the company disclose its ethical corporate management policies and the results of its implementation on the company’s website and MOPS?</p>	✓		(1) The company has clearly disclosed its business philosophy on its website. Ethical guidelines are also made available for employees to inquire.	None
<p>5. If the company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the policies and their implementation.</p> <p>The company has devised “Ethical Corporate Management Practice Principles” and “Ethical Corporate Management Operating Procedures and Conduct Guide” in accordance with the “Ethical Corporate Management Best Practice Principles for TWSE/ TPEX Listed Companies” and the company’s practices. These codes, procedures and manuals serve as guidance to employees while carrying out their roles.</p>				
<p>6. Other important information to facilitate a better understanding of the company’s ethical corporate management policies (e.g., review and amend its policies).</p> <p>In order to develop honesty as part of its corporate culture, governance and risk management, the company has outlined in its “Ethical Corporate Management Operating Procedures and Conduct Guide” the regulations that directors, managers and employees are bound to comply with and a list of conduct to avoid.</p>				

7. Other Important Information Regarding Corporate Governance

The company has established “Procedures for Handling Material Inside Information and Management of the prevention of insider trading.” The adoption or amendment to the procedures was submitted to the board of directors for approval by resolution and publicly announced. Please refer to the company’s website at <https://www.acter.com.tw>→Investors→Corporate Governance

8. Internal Control System

(1) Statement of Internal Control System:

ACTER GROUP CORPORATION LIMITED

Statement of Internal Control System

Date: Mar. 3, 2026

Acter has conducted a self-assessment of internal controls for the period of January 1, 2025 to December 31, 2025. The results are as follows:

1. Acter acknowledges that the company's Board of Directors and management are responsible for establishing, implementing and maintaining the preexisting internal control system. The purpose of the internal control system is to provide a reasonable assurance for achieving the company's goals: efficient and effective operations (including profit, efficiency, and the safeguard of assets, etc.), reliability, timeliness, transparency, and regulatory compliance of reporting, and compliance with applicable laws and regulations.
2. The internal control system has its inherent constraints. Regardless of how well the system is implemented, it can only provide a reasonable assurance that the above goals will be achieved. Indeed the effectiveness of the internal control system may vary due to resulting changes in the environment and circumstances. Acter's internal control system is self-monitoring and requisite actions are promptly taken to address any recognized shortcomings in the system.
3. Acter evaluates the effectiveness of the design and performance of its internal control system as indicated in the Rules Governing Internal Control Systems Established by Public Listed Companies announced by the Securities and Exchange Commission, MOF. Based on the management control process, the items for assessing the internal control specified in the Points are: 1. Control Environment 2. Risk Assessment 3. Control Activities 4. Information and Communication and 5. Monitoring. Each is comprised of certain factors that are described in the Points.
4. Acter has evaluated the effectiveness of the design and performance of its internal control system in accordance with the above factors.
5. Acter believes that the effectiveness of the design and execution of its internal control system in 2025/12/31 the above mentioned assessment period provides reasonable assurance of achieving the goals of operation efficiency and effectiveness, reliability, timeliness, transparency, and regulatory compliance of reporting and compliance with applicable laws and regulations.
6. This Statement of Internal Control will be a prominent feature of Acter's annual report and prospectus and will be released to the public. Should any statement contained within be misleading or falsely represented, Articles 20, 32, 171 and 174 of the Securities Exchange Law shall apply.
7. This Statement of Internal Control has been approved by Acter's Board of Directors at the Mar. 3, 2026 board meeting. Seven directors attended the meeting and agreed with the content of the statement.

ACTER GROUP CORPORATION LIMITED

Chairman: Liang, Chin-Li

President: Lai, Ming-Kun

Wang, Chun-Sheng

(2)Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report: None.

9. Major Resolutions of Shareholders' Meeting and Board Meetings

(1)Major Resolutions of Shareholders' Meeting

Date	Major resolutions	Implementation Status
May 22, 2025	<ol style="list-style-type: none"> 1. Adoption of the 2024 Business Report and Financial Statements. 2. Adoption of the Proposal for Distribution of 2024 Profits. 3. Discussion on the proposal to amend "Articles of Incorporation." 4. Discussion on the proposal to release the director from non-competition restrictions. 	<ol style="list-style-type: none"> 1. Resolved by Shareholders' Meeting. 2. Resolved by Shareholders' Meeting and the record date was set at Jul. 12, 2025. The company distributed cash dividends for the second half of 2024 on Jul. 25, 2025. (NT\$10 per share.) 3. Resolved by Shareholders' Meeting and was approved by Economic Development Bureau on Jun. 25, 2025. It was implemented and has been revealed on the company's website. 4. Resolved by Shareholders' Meeting. It was implemented and has been revealed on MOPS.

(2)Major Resolutions of Board Meetings

Date	Major resolutions
Jan. 16, 2025	<ol style="list-style-type: none"> 1. Resolved to approve the 2024 performance bonus for executives. 2. Resolved to approve the retroactive recognition of the company's guarantees and endorsements. 3. Resolved to approve the retroactive recognition of company's application for credit limit at banking institutions.
Feb. 27, 2025	<ol style="list-style-type: none"> 1. Resolved to approve the distribution of 2024 employees and directors compensation. 2. Resolved to approve the company's 2024 business report and financial statements. 3. Resolved to approve the distribution of 2024 profit. 4. Resolved to approve the company's 2024 statement of internal control system. 5. Resolved to approve the evaluation of qualification and independence of the Certified Public Accountants. 6. Resolved to approve the retroactive recognition of the company's guarantees and endorsements. 7. Resolved to approve the acquisition of equity in a business-related company. 8. Approved to release the director from non-competition restrictions. 9. Approved to amend the company's "Corporate Governance Practical Rules." 10. Approved to amend the company's "Articles of Incorporation." 11. Resolved to approve the schedule of the group's greenhouse gas inventory and verification. 12. Resolved to approve the retroactive recognition of company's application for credit limit at banking institutions. 13. Approved to convene the company's 2025 annual shareholders' meeting.
May 08, 2025	<ol style="list-style-type: none"> 1. Resolved to approve the company's 2025 remuneration for executives. 2. Resolved to approve the consolidated financial statements for three months ended March 31, 2025. 3. Resolved to approve the retroactive recognition of the company's guarantees and endorsements. 4. Approved to establish general policy for pre-approval non-assurance services and assurance services other than audit reports provided by accounting firms

Date	Major resolutions
	<ol style="list-style-type: none"> 5. Approved to sign a contract with KPMG. 6. Resolved to approve the ex-dividend date for cash dividends distribution. 7. Resolved to approve the renewal and retroactive recognition of company's application for credit limit at banking institutions.
Aug 07, 2025	<ol style="list-style-type: none"> 1. Resolved to approve the distribution of 2024 directors' compensation. 2. Resolved to approve the distribution of 2024 employee's compensation for executives. 3. Resolved to approve the definition and bonus allocation for the company's frontline employees 4. Resolved to approve the consolidated financial statements for six months ended June 30, 2025. 5. Resolved to approve the retroactive recognition of the company's guarantees and endorsements. 6. Approved to prepare the company's 2024 Sustainability Report. 7. Resolved to approve the implementation of the IFRS Sustainability Disclosure Standards Integration Plan. 8. Resolved to approve the retroactive recognition of company's application for credit limit at banking institutions.
Nov. 07, 2025	<ol style="list-style-type: none"> 1. Resolved to approve the company's 2025 remuneration policy to directors and employees. 2. Resolved to approve the company's 2025 compensation policy for executives. 3. Resolved to approve the consolidated financial statements for nine months ended September 30, 2025. 4. Resolved to approve the company's business report and dividend distribution for the first half of 2025. 5. Resolved to approve the 2026 annual audit plan. 6. Resolved to approve the retroactive recognition of the company's guarantees and endorsements. 7. Approved to amend the company's "Procedures for Loaning of Company Funds" and "Procedures for Acquisition and Disposal of Assets." 8. Approved to amend the company's internal control system "Payroll Cycle" and internal audit implementation rules "General Provisions, Payroll Cycle, and Other Management Control Activities." 9. Resolved to approve the establishment of a U.S. subsidiary. 10. Approved to amend the company's "Sustainable Development Best Practice Principles." 11. Resolved to approve that ACTER TECHNOLOGY INTEGRATION GROUP CO., LTD., a subsidiary of the company, intends to issue convertible bonds, which may reduce the company's shareholding ratio in ACTER Integration. 12. Approved to amend the company's "Procedures for Handling Material Inside Information and Avoiding Insiders Trading." 13. Resolved to approve the retroactive recognition of company's application for credit limit at banking institutions.
Dec. 16, 2025	<ol style="list-style-type: none"> 1. Resolved to approve the acquisition of privately placed common shares in a business-related company .
Jan. 29, 2026	<ol style="list-style-type: none"> 1. Resolved to approve the 2025 performance bonus for executives. 2. Resolved to approve the issuance of a letter of commitment from the company and its subsidiary SHENG HUEI INTERNATIONAL CO. LTD. to the subsidiary Acter Technology Integration Group Co., Ltd. 3. Resolved to approve the retroactive recognition of company's application for credit limit at banking institutions. 4. Approved to open an Indian securities account for the company.
Mar. 03, 2026	<ol style="list-style-type: none"> 1. Resolved to approve the distribution of 2025 employees and directors compensation. 2. Resolved to approve the company's 2025 business report and financial statements. 3. Resolved to approve the distribution of 2025 profit.

Date	Major resolutions
	4. Resolved to approve the company's 2025 statement of internal control system. 5. Resolved to approve the evaluation of qualification and independence of the Certified Public Accountants. 6. Resolved to approve the application and retroactive recognition of the company's guarantees and endorsements. 7. Approved to release the director from non-competition restrictions. 8. Resolved to approve that the company's subsidiary Suzhou Winmax Technology Co., Ltd. will apply for IPO of CNY ordinary shares (A-shares) on the ChiNext Market of the Shenzhen Stock Exchange. 9. Approved to amend "Endorsement and Guarantee Procedure." 10. Approved to convene the company's 2026 annual shareholders' meeting. 11. Resolved to approve the company's application for credit limit at banking institutions. 12. Approved to establish the company's non-assurance services pre-approval policy.

10. Where, during the most recent fiscal year or during the current fiscal year up to the date of printing of the annual report, a director has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof.

None.

iv. Information on the professional fees of the attesting CPAs

1. Professional fee of the attesting CPAs

Unit: NT\$ thousand

CPA Firm	CPA's Name	Audit Period	Audit Fee	Non-Audit Fee	Total	Remark
KPMG	Chen Cheng Hsueh Lu, Chien-Hui	Jan. 1, 2025~ Dec. 31, 2025	1,985	665	2,650	Note1

Note1: Non-Audit fees include tax certification of NT\$365 thousand and consulting services for IFRS sustainability disclosure standards implementation of NT\$300 thousand.

2. When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed.

None.

3. When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefore shall be disclosed.

None.

v. Information on replacement of certified public accountant within the last 2 fiscal years or any subsequent interim period

None.

vi. The company's chairperson, general manager, or any managerial officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its certified public accountant or at an affiliated enterprise of such accounting firm

None.

vii. Any transfer of equity interests and/or pledge of or change in equity interests (during the most recent fiscal year or during the current fiscal year up to the date of printing of the annual report) by a director, managerial officer, or shareholder with a stake of more than 10 percent during the most recent fiscal year or during the current fiscal year up to the date of printing of the annual report

1. Shares Changes in Shareholding of Directors, Managers and Major Shareholders

Unit: Share

Title	Name	2025		As of Mar. 3, 2026	
		Holding Increase (Decrease)	Pledged Holding Increase (Decrease)	Holding Increase (Decrease)	Pledged Holding Increase (Decrease)
Chairman(CEO)	Liang, Chin-Li	0	0	0	0
Director	Hu, Tai-Tsen	(800,000)	0	0	0
Director	Xiang-Hui Development Co., Ltd.	0	0	0	0
	Representative: Wu, Pi-Huei	(47,000)	0	0	0
Independent Director	Huang, Tzu-Pei	5,000	0	1,000	0
Independent Director	Chi, Chih-Yi	0	0	0	0
Independent Director	Chiu, Hui-Yin	0	0	0	0
Independent Director	Liang, Lien-Wen	0	0	0	0
President	Lai, Ming-Kun	0	0	0	0
President	Wang, Chun-Sheng	(80,000)	0	(9,000)	0
Vice President	Chang, Ri-Dong	(84,000)	0	(27,000)	0
Vice President	Chen, Yuan-Pi	(70,000)	0	0	0
Vice President	Lee, Ming-Chih	0	0	0	0
Assistant Vice President	Li, Po-Sheng	0	0	0	0
Assistant Vice President	Yang, Hui-Bao	0	0	0	0
Assistant Vice President	Tung, San-Chi	(4,000)	0	0	0
Assistant Vice President	Lin, Ching-Yi	0	0	0	0
Assistant Vice President	Chi, Chia-Chin	0	0	0	0
Assistant Vice President	Tseng, Huei-Shiung	0	0	0	0
Financial/Accounting/ Chief Corporate Governance Officer	Chen, Chung-Sheng	(7,000)	0	0	0

2. Shares Trading in Shareholding of Directors, Managers and Major Shareholders with a Stake of More than 10 Percent

Name	Reason for transfer	Date of transaction	Counterparty	Relationship between the counterparty and the Company, directors, supervisors, managerial officers, and major shareholders	No. of shares	Transaction price
Hu, Tai-Tsen	Trust	Feb. 17, 2025	CHB Trust Account	Trust with discretion reserved	800,000	Not Applicable

3. Shares Pledge in Shareholding of Directors, Managers and Major Shareholders with a Stake of More than 10 Percent

None.

viii. Relationship information, if among the company's 10 largest shareholders any one is a related party or a relative within the second degree of kinship of another

As of January 21, 2026

Name (Note1)	Shareholding		Spouse & Minor		Shareholding by Nominee Arrangement		The relationship between any of the Company's Top Ten Shareholders (Note3)		Remark
	Shares	%	Shares	%	Shares	%	Name	Relation	
Xiang-Hui Development Co., Ltd. Representative: Yang, Sin-Hao	5,395,776	4.35	0	0.00	0	0.00	None	None	None
Chiu-Chang Investment Co., Ltd Representative: Wang, Yi-Hua	4,909,580	3.96	0	0.00	0	0.00	Liang, Chin-Li	Spouse of the representative of Chiu-Chang Investment Co., Ltd.	None
Taipei Fubon Commercial Bank Co., Ltd. in custody for Fuh Hwa Taiwan Technology High-Yield ETF Securities Investment Trust Fund	4,656,000	3.75	0	0.00	0	0.00	None	None	None
Liang, Chin-Li	4,609,734	3.72	244,810	0.20	0	0.00	Chiu-Chang Investment Co., Ltd	The representative of Chiu-Chang Investment Co., Ltd is the spouse of Liang, Chin-Li	None
Citibank (Taiwan) Limited in custody for Norges Bank-fund mgr Blackrock Investment Management (Taiwan) Limited	4,146,172	3.34	0	0.00	0	0.00	None	None	None
JFE Plant Technology Co.,Ltd. Representative: Eisuke Hishinuma	2,760,998	2.23	0	0.00	0	0.00	None	None	None
Labor Pension Fund (The New Fund)	2,614,600	2.11	0	0.00	0	0.00	None	None	None

Name (Note1)	Shareholding		Spouse & Minor		Shareholding by Nominee Arrangement		The relationship between any of the Company's Top Ten Shareholders (Note3)		Remark
	Shares	%	Shares	%	Shares	%	Name	Relation	
Deutsche Bank Taipei Branch in custody for Mawer Global Small Cap Fund	2,590,148	2.09	0	0.00	0	0.00	None	None	None
Capital Taiwan Select Premium Active ETF	2,278,000	1.84	0	0.00	0	0.00	None	None	None
Tsai, Chih-Cheng	1,614,768	1.30	431,116	0.35	0	0.00	None	None	None

Note1: All of the top 10 shareholders should be listed, and the names of corporate/juristic person shareholders and their representatives should be listed separately.

Note2: The shareholding ratio (%) is calculated as the total numbers of shares respectively held by the shareholder, their spouse and minor children, or through nominees.

Note3: Disclose the relationships among the above-listed shareholders, including corporate/juristic person shareholders and natural person shareholders, in accordance with the provisions of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Note4: Data from the shareholder register as of the ex-dividend record date on January 21, 2026.

ix. The total number of shares and total equity stake held in any single enterprise by the company, its directors and managers, and any companies controlled either directly or indirectly by the company

As of Dec. 31, 2025, Unit: Share/%

Long-Term Investment (Note1)	Ownership by Acter		Ownership by directors and managers, and any companies controlled either directly or indirectly by the company		Total Ownership	
	Shares	%	Shares	%	Shares	%
Her Suo Eng., Co., Ltd.	10,000,000	100	0	0	10,000,000	100
Nova Technology Corp.(Note2)	43,196,358	55.52	795,692	1.02	43,992,050	56.54
Enrich Tech Co., Ltd.	8,141,715	56.94	1,330,828	9.31	9,472,543	66.25
Sheng Huei International Co. Ltd.	3,950,000	100	0	0	3,950,000	100
Sheng Huei Technology India Private Limited	8,316,000	99	84,000	1	8,400,000	100
Acter Group USA Inc.	500,000,000	100	0	0	500,000,000	100

Note1: Investments accounted for using the equity method.

Note2: Numbers of shareholding is according to the register of shareholders of Nova Technology Corp. on Jan 14, 2026.

x. Status of the Continuing Education of Directors in 2025

Title	Name	Date	Host Organization	Course	Hours
Chairman	Liang, Chin-Li	Apr. 18, 2025	Commerce Development Research Institute	Corporate Governance Series Forum	3
		Apr. 22, 2025	Taiwan Institute of Directors	How to maintain core competitiveness from Taiwan to the global stage	3
		Jul. 19, 2025	Taipei Exchange	Promoting Sustainable Development through the OTC Market: Benchmark Practices in the Era of Co-Governance	3
		Dec. 06, 2025	Taiwan Corporate Governance Association	Human Resource Strategies in Corporate Mergers and Acquisitions from the Perspective of Directors and Supervisors	3
Director	Hu, Tai-Tsen	Apr. 29, 2025	Taiwan Corporate Governance Association	An Overview of Current Trends in Prevention Measures for Workplace Sexual Harassment and Bullying, Along with Practical Experience Sharing	3
		Aug. 08, 2025	Taipei Exchange	2025 OTC Company Insider Shareholding Awareness Seminar	3
		Aug. 29, 2025	Securities & Futures Institute, ROC	How do directors and supervisors oversee the company in establishing and promoting a robust risk management system	3
		Dec. 06, 2025	Taiwan Corporate Governance Association	Human Resource Strategies in Corporate Mergers and Acquisitions from the Perspective of Directors and Supervisors	3
Director	Wu, Pi-Huei	Mar. 04, 2025	Taiwan Corporate Governance Association	The Miracle of Nvidias Three Trillion Empire: The Semiconductor Industry Revolution Behind Artificial Intelligence. Trends in Applications and Governance of Generative AI.	3
		Dec. 06, 2025	Taiwan Corporate Governance Association	Human Resource Strategies in Corporate Mergers and Acquisitions from the Perspective of Directors and Supervisors	3
Independent Director	Huang, Tzu-Pei	Jul. 08, 2025	Taiwan Corporate Governance Association	2025 Trump "Reciprocal Tariff" Impact on Contract Risk Management	3
		Dec. 06, 2025	Taiwan Corporate Governance Association	Human Resource Strategies in Corporate Mergers and Acquisitions from the Perspective of Directors and Supervisors	3
Independent Director	Chi, Chih-Yi	Apr. 11, 2025	Taiwan Corporate Governance Association	Practical discussion on the latest development trends of artificial intelligence and risk management framework	3
		Aug. 20, 2025	Taiwan Corporate Governance Association	Taiwanese Business Responses to Economic Changes in China	3
		Dec. 06, 2025	Taiwan Corporate Governance Association	Human Resource Strategies in Corporate Mergers and Acquisitions from the Perspective of Directors and Supervisors	3
Independent Director	Chiu, Hui-Yin	Mar. 31, 2025	Accounting Research and Development Foundation	Sustainable Information Preparation and Reporting Workshop	6
		Jul. 16, 2025	ROC Certified Public Accountant Organization	Experience Sharing of Accountants Serving the Real Estate (Construction) Industry	3
		Dec. 06, 2025	Taiwan Corporate Governance Association	Human Resource Strategies in Corporate Mergers and Acquisitions from the Perspective of Directors and Supervisors	3
Independent Director	Liang, Lien-Wen	Mar. 13, 2025	Securities & Futures Institute, ROC	Silicon War: Key Technologies and Opportunities Behind TSMC's Global Leadership	3
		Jul. 09, 2025	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
		Sep. 03, 2025	Taiwan Corporate Governance Association	The role of bod in strategy shaping for the drastic transformations of global environment	6
		Dec. 06, 2025	Taiwan Corporate Governance Association	Human Resource Strategies in Corporate Mergers and Acquisitions from the Perspective of Directors and Supervisors	3

III. Capital Overview

i. Capital and Shares

1. Source of Capital

Unit: NT\$/Share

Month/ Year	Offering Value (NTD)	Authorized Capital		Paid-in Capital		Remark		
		Shares	Amount (NTD)	Shares	Amount (NTD)	Sources of Capital	Capital Increased by Assets Other than Cash	Other
12/ 2023	5	144,000,000	720,000,000	124,080,930	620,404,650	Common shares converted from domestic unsecured convertible bonds for NT\$4,515,865	None	Note1

Note1: Approved no. Jing So Shang Zi 11230221540, 12/04/2023

2. Type of Stock

Share Type	Authorized Capital			Remarks
	Issued Shares	Un-issued Shares	Total Shares	
Common shares	124,080,930	19,919,070	144,000,000	GTSM Listed Company Stock

3. Information for Shelf Registration: Not applicable.

ii. List of Major Shareholders

As of January 21, 2026

Shareholder's Name	Shareholding	
	Shares	Percentage
Xiang-Hui Development Co., Ltd.	5,395,776	4.35%
Chiu-Chang Investment Co., Ltd	4,909,580	3.96%
Taipei Fubon Commercial Bank Co., Ltd. in custody for Fuh Hwa Taiwan Technology High-Yield ETF Securities Investment Trust Fund	4,656,000	3.75%
Liang, Chin-Li	4,609,734	3.72%
Citibank (Taiwan) Limited in custody for Norges Bank-fund mgr Blackrock Investment Management (Taiwan) Limited	4,146,172	3.34%
JFE Plant Technology Co.,Ltd.	2,760,998	2.23%
Labor Pension Fund (The New Fund)	2,614,600	2.11%
Deutsche Bank Taipei Branch in custody for Mawer Global Small Cap Fund	2,590,148	2.09%
Capital Taiwan Select Premium Active ETF	2,278,000	1.84%
Tsai, Chih-Cheng	1,614,768	1.30%
Total	35,575,776	28.69%

Note: Data from the shareholder register as of the ex-dividend record date on January 21, 2026.

iii. Dividend Policy and Implementation Status

1. Dividend Policy

(1) The dividend policy according to the Article of Incorporation provides as follows.

The company's surplus earning distribution or loss off-setting proposal may be proposed after the end of each half fiscal year.

When distributing the surplus earnings for each half fiscal year, the company shall first estimate and reserve the taxes to be paid, offset its losses, estimate and reserve the amount of employees' and directors' compensation, set aside or reverse a legal capital reserve at 10% of the remaining earnings provided that the amount of accumulated

legal capital reserve has not reached the amount of the paid-in capital of the company, then set aside a special capital reserve in accordance with law and the competent authority.

If there is a balance left over, the balance, together with the accumulated undistributed surplus in the previous period, shall be drafted by the board of directors for a distribution proposal. When the company distributes its surplus by issuing new shares, it shall follow the Article 240 of the Company Act; if such surplus is distributed in the form of cash, it shall be resolved by a majority vote at a board of directors meeting attended by at least two-thirds of the total number of directors.

If there is a surplus earning following annual closing, the company shall first pay the taxes and offset its losses, then distribute it in the following order:

- A. Set aside a 10% legal reserve. Where such legal reserve amounts to the total paid-in capital, this provision shall not apply;
- B. Special reserve in accordance with law and the competent authority.
- C. If there is a balance left over, the balance, together with the accumulated undistributed surplus in the previous period, shall be drafted by the board of directors for a distribution proposal. When the company distributes its surplus by issuing new shares, it shall be resolved at the shareholders' meeting; if such surplus is distributed in the form of cash, it shall be resolved by a majority vote at a board of directors meeting attended by at least two-thirds of the total number of directors and shall be reported to the shareholders' meeting.

In accordance with the Article 241 of the Company Act, when the company distributes its legal reserve and the capital reserve, in whole or in part, by issuing new shares or by cash distribution which shall be distributed as dividend shares to its original shareholders in proportion to the number of shares being held by each of them, it shall be distributed in accordance with the resolution in the preceding paragraph.

The company reserves a portion of the surplus depending on its current environment, growth stage and long term financial planning. The remaining amount will be distributed by the board of directors as shareholder dividend based on the capital situation and economic development of the current year and cash dividend shall account for 10% or more of the total shareholder dividend.

- (2) The board of directors shall set out the company's distribution proposal based on the operational performance and the need of capital. When the company distributes its surplus by issuing new shares, it shall be resolved at the shareholders' meeting; if such surplus is distributed in the form of cash, it shall be resolved by a majority vote at a board of directors meeting attended by at least two-thirds of the total number of directors and shall be reported to the shareholders' meeting. According to the resolution of board, the distributed shareholder dividend would be not less than 51% of the current undistributed profit. Besides, cash dividend should account for 10% or more of the total shareholder dividend. Please refer to the company's website at www.acter.com.tw→Investors→Shareholder service→Contact information & Stock quote & Dividends history.

2. Distribution of Dividend

Period	Date of the resolution by the board of director	Payment date	Cash Dividends Per Share (NTD)	Total Amount (NTD)
First half	Nov. 07, 2025	Feb. 04, 2026	5.5	682,445,115
Second half	Mar. 03, 2026	To be resolved	14.5	1,799,173,485
		Total	20.0	2,481,618,600

iv. Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting

There was no stock dividend distribution proposed or adopted at the most recent shareholders' meeting.

v. Compensation of employees and directors

1. The percentages or ranges with respect to employee and director compensation, as set forth in the company's articles of incorporation.

When distributing the surplus profits for each fiscal year, the company shall first offset its losses of previous years and set not less than three percent of the profit before tax excluding the amount of employees' and directors' compensation as compensation to employees; and then set not more than five percent of the profit before tax excluding the amount of employees' and directors' compensation as compensation to directors. The "surplus profits" here refers to the balance of pre-tax profit before deducting the employees' and directors' compensation.

At least 30% of the amount of employees' compensation from the preceding paragraph shall be allocated for compensation distributions for non-executive employees.

The distribution of compensation to employees and directors shall be resolved with a majority vote of directors attended by at least two-thirds of total directors and reported to the shareholder's meeting.

Compensation to employees can be distributed in the form of shares or in cash and employees of parents or subsidiaries of the company meeting certain conditions set by the company can receive it as well.

2. The basis for estimating the amount of employee and director compensation, for calculating the number of shares to be distributed as employee compensation, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period.

(1)The basis for estimating the amount of employee and director compensation

Please refer to v.1 Policy.

(2)The company doesn't distribute employee compensation in stock for the current period.

(3)The accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period

Shall there be any difference between the actual distributed amount and the estimated figure, it will be deemed as the changes in accounting estimates and will be recognized in the profit and loss account of the distributing year.

3. Information on any approval by the board of directors of distribution of compensation

(1)The amount of any employee compensation distributed in cash or stocks and compensation for directors. If there is any discrepancy between that amount and the estimated figure for the fiscal year these expenses are recognized, the discrepancy, its cause, and the status of treatment shall be disclosed.

A. The amount of any employee compensation distributed in cash or stocks and compensation for directors.

The proposal was passed at the Meeting of the Board of Directors on Mar. 3, 2026. The employee cash compensation is NT\$280,797,156 and the compensation for directors is NT\$140,398,578.

B. If there is any discrepancy between that amount and the estimated figure for the fiscal year these expenses are recognized, the discrepancy, its cause, and the status of treatment shall be disclosed: None.

(2)The amount of any employee compensation distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income stated in the parent company only financial reports or individual financial reports for the current period and total employee compensation.

None.

4. The actual distribution of employee and director compensation for the previous fiscal year (with an indication of the number of shares, monetary amount, and stock price, of the shares distributed), and, if there is any discrepancy between the actual distribution and the recognized employee or director compensation, additionally the discrepancy, cause, and how it is treated

(1)The actual distribution of employee and director compensation for the previous fiscal year (with an indication of the number of shares, monetary amount, and stock price, of the shares distributed) are as follows.

Employee compensation: NT\$200,653,900.

The compensation for directors: NT\$100,838,737.

(2)If there is any discrepancy between the actual distribution and the recognized employee or director compensation, additionally the discrepancy, cause, and how it is treated:

The estimated employee compensation for year 2024 amounted to NT\$201,677,475, with a difference of NT\$1,023,575 compared to the actual distribution. This difference is due to accounting estimate changes and is recognized in the profit and loss account of the distributing year.

vi. Buyback of Treasury Stock

None.

vii. Issuance of Corporate Bonds

None.

viii. Issuance of Preferred Stock

None.

ix. Issuance of Global Depository Receipts

None.

x. Employee Stock Options

None.

xi. New Restricted Employee Stocks

None.

xii. Status of New Shares Issuance in Connection with Mergers and Acquisitions

None.

xiii. Financing Plans and Implementation

None.

IV. Operational Highlights

i. Business Activities

1. Business Scope

(1) Main areas of business operations

- A. Turnkey engineering projects.
- B. Cleanroom engineering.
- C. Bio-medical engineering.
- D. Energy technology services.
- E. Air-conditioning electromechanical engineering.
- F. Ice storage projects.
- G. Industrial ventilation engineering.
- H. Constant-temperature constant-humidity engineering.
- I. Design and construction of pure water as well as wastewater systems.
- J. Environmental engineering.
- K. Water, gas, and chemical system integration engineering services for high-tech processes.
- L. Design and construction of high-purity chemical supply systems.
- M. Design and construction of high-purity gas supply systems.
- N. Design and construction of volatile organic gas processing systems.
- O. Design and construction of CMP solution supply systems.
- P. Design and construction of shared systems for entire plants.
- Q. Repair and maintenance engineering.
- R. High-tech equipment/materials sales and services.

(2) Revenue distribution

Unit ; NT\$ thousand; %

Major Divisions	Total Sales in Year 2025	(%) of total sales
Construction Revenue	40,424,470	97%
Sales and Other Revenue	1,057,442	3%
Total	41,481,912	100%

(3) Main products (Services)

Currently, our primary services include the design and construction of cleanrooms, electromechanical equipment, and process pipelines for high-tech electronics and biomedical industries. In particular, we specialize in turnkey services (responsible for the overall design, construction, testing, and verification of integrated system solutions). Our services include the following (categorized according to services provided as well as industry type):

- A. Cleanroom engineering or full-plant electromechanical system integration for high-tech factory construction.
- B. Full-plant electromechanical system integration for biotechnology industry facilities.
- C. Air-conditioning electromechanical engineering for traditional industries.
- D. Other general electromechanical engineering and customer services.
- E. Liquid waste recycling system.
- F. Reclaimed water recycling system.
- G. Green energy certification.
- H. Intelligent green engineering.
- I. Energy-saving project improvement engineering.

(4)New products (Services) planned for development

- A. Energy conservation technique
- B. Wastewater reclamation system
- C. Heat recovery system for air conditioner
- D. AI Smart Factory Management System
- E. Power Management System
- F. 3D BIM pipeline simulation and facility equipment information management
- G. Green energy and storage equipment
- H. VR pipeline simulation

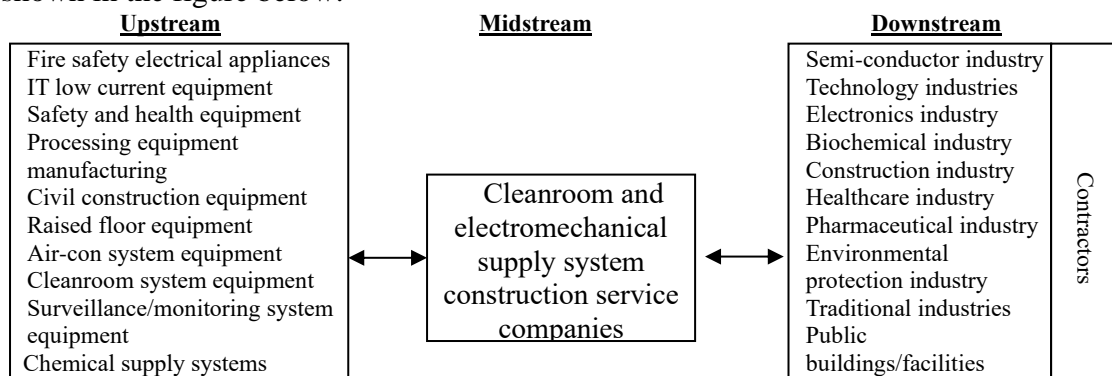
2. Industry Overview

(1)Current Status and Development of the Industry

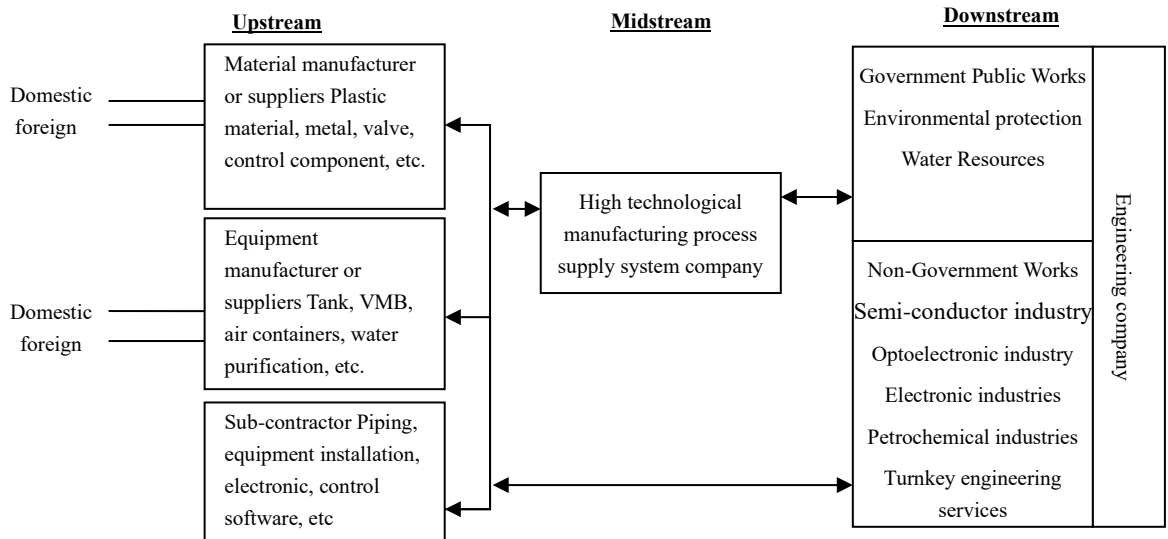
In the macro business environment, observing the rapid penetration of AI servers and high-performance computing (HPC) applications, the demand for global cloud data center, PCB, memory and semiconductor capacity construction is accelerating. According to the latest statistics from TrendForce, the capital expenditure growth rate for the top eight global cloud service providers in 2025 has been revised upward from the original 61% to 65%. It is expected that total spending will surpass \$600 billion in 2026, with a year-on-year growth rate of about 40%, indicating a continued expansion in AI infrastructure investment. Expansion in capital expenditures in the semiconductor, electronic components, cloud computing, and consumer goods industries benefits Acter’s performance. Acter creates value engineering for customers through various contracting opportunities, utilizing its expertise, innovative technologies, and specialized methods to effectively reduce the equipment life cycle costs for customers. In addition, it reduces overhead expense and engineering construction risks. It also forms a stable and cooperative relationship with suppliers, manages quality, strengthens cost control to enhance competitive advantage in bidding. Meanwhile, it develops related business of energy-saving which will not only provide better services for its customers but also contribute to the overall industry environment.

(2)The Links between the Upstream, Midstream and Downstream segments of the Industry

The cleanrooms and electromechanical systems integration engineering services industry encompasses construction contractors and construction materials, equipment, and subcontractors, providing customers with full-plant electromechanical and cleanroom turnkey engineering services based on contractor requirements, by combining engineering disciplines and technologies from various professional fields. The relationships between upstream, midstream, and downstream service providers are shown in the figure below:



High technological manufacturing process supply system industry is in charge of the connection between the owners of engineering companies and the merchants of engineering materials, equipment and projects. The industry will provide the manufacturing process supply system equipment and engineering services. The relationships between upstream, midstream, and downstream are shown in the figure below:



(3) Development Trends for the Company's Products

- A. The systems integration engineering services industry is becoming increasingly important.
- B. There is a trend towards joint venture projects or cross-industry alliances and turnkey services.
- C. User-friendly spatial integration is becoming increasingly popular.
- D. High-tech product life cycles are becoming shorter, resulting in an increased need to quickly and safely adjust production lines.
- E. Health awareness and preventive healthcare has become mainstream, creating a wealth of opportunities for the biotech industry.
- F. Safety, stability, conciseness and precision of each system. Safety and quality requirements are becoming increasingly strict.
- G. Energy conservation and environmental protection awareness is on the rise. Pursuing sustainable development of enterprises.

(4) Competition for the Company's Products

Engineering services have been a cornerstone for the advancement of civilization and industry. Human knowledge and intellect are continuing to evolve, while the industrial engineering market undergoes rapid changes. The key to survival and rapid growth in this highly competitive environment is being able to keep up with the pace of change. With competition between both foreign and domestic engineering service providers becoming increasingly fierce, economies of scale, increased efficiency, and integrated services are the keys to success. Sound engineering practices and professional techniques have always been critical to the expansion of engineering businesses and to the creation of new opportunities. The ability to quickly obtain sources of raw materials as well as provide customers with rapid and advanced engineering services will dictate whether or not a service provider will be able to achieve industry-leading status in today's competitive

environment. This is why Acter continues to engage in the development of new system integration techniques, as well as research ways to conserve energy, with an emphasis on inter-system compatibility, in order to meet the integration needs of plant-wide systems.

3. Research and Development

(1) Technology and Research Development

System integration engineering techniques are different from those of other industries and involve the rearrangement of working techniques and equipment in order to achieve higher levels of performance. In addition, based on the requirements of the client industry, professional expertise from the fields of architecture, electromechanical engineering, air conditioning, fire prevention, instrumentation control, pipeline distribution, and project management need to be integrated and tailored to fit the customer's production environment. Since this involves a wide range of complex issues, there are usually many different service providers working independently and in parallel with each other, making it difficult to integrate all of their efforts. Furthermore, due to divisions of labor resulting in a high level of subcontracting as well as a large number of subcontractors working on relatively small parts of the overall project, engineering quality is difficult to control. In addition, different personnel and equipment need to be involved in different project phases, making the presence of experienced personnel with sound professional expertise extremely important in ensuring construction quality and on-time project delivery. Project durations are usually longer than the production times of other industries, with wider ranges of technical expertise being involved, making the accumulation of experience and sound construction techniques extremely important. In general, our company belongs to an industry with a high degree of professional division of labor and in what is considered a labor-intensive field.

(2) Research and Development expenses during the most recent fiscal year or during the current fiscal year up to the date of printing of the annual report

Unit ; NT\$ thousand

Year	2025	As of March 3, 2026
Total R&D Expenses	406,816	45,361 (Note 1)

Note 1: The data for the current year as of the date of printing of the annual report has not been reviewed by CPA.

(3) Research and Development Achievements during the most recent fiscal year or during the current fiscal year up to the date of printing of the annual report

We strive to develop innovative techniques, accumulate technical experience, and enhance performance. The following is a description of some of our unique and innovative construction techniques and patents.

Category	Unique or innovative technique
Ice storage and energy conservation engineering	Taking advantage of mat foundations to store ice in order to offload peak loads
	Taking advantage of fire-extinguishing water tanks to store cold water in order to reduce the amount of space occupied and lower electricity contract capacities
Skyscrapers	Reduction of pipeline occupancy areas for ultra-cold ventilation systems
	42-story general-use buildings
Special types of engineering technologies	Exclusive integrated negative-pressure SARS technology for hospitals
	The Department of Health and Welfare's dedicated bio-chemical laboratory Integration engineering technology of whole plant import of Tobacco manufacturer

Category	Unique or innovative technique
	Knitting and dyeing and finishing plant electromechanical integration technologies
Bio-tech engineering	Integrated technologies for the first H1N1 vaccine plant
	Cleanroom integration technologies for CGMP plants
	Integration techniques for professional bio-tech drug production (Cordyceps sinensis) plants
	Biomedical equipment plant energy conservation electromechanical integration technologies
	GTP cleanroom integration engineering technology
	Food cGMP plants integrate their technologies to reach beyond borders
	Energy saving mechatronics technology for poultry mooring and processing manufacturer
	Integration technologies of switching environments of positive or negative pressure randomly by product attribute at manufacturing sector
	High toxicity OEB5 injection plant integrated engineering technology
Cell preparation site integration engineering technology	
Green energy engineering	Integration of techniques in solar power supply
Cleanroom turnkey engineering	Innovative techniques for the first PDP mass production plant
	Innovative techniques for Japanese light polarization board production plants
	Innovative techniques for professional TFT glass board production plants
	Special techniques for the 6" fab turnkey project in cooperation with Sony
	Innovative techniques for Taiwan's second-largest packaging and production plant
	Innovative techniques for the plant-wide electromechanical integration of a module plant
	Innovative techniques for a soft PCB board copper film plant
	Innovative techniques for a Japanese full-plant export components factory
	Innovative techniques for the electromechanical integration of an optoelectronics chemical materials production plant
Micro environmental innovation method of semiconductor element washing manufacturer	

Patent type	Patent name (newly added in 2025)
Invention patents	A pure water supply device with a purification structure
	A strong acid-based smoke and exhaust gas emission environmental treatment system
Utility model	An energy-saving system for a large cooling tower
	A valve set for flushing the end of a pipeline
	A type of cleanroom PVC conductive flooring
	A clean booth that is easy to install
	A cleanroom dust removal system
	Automatic sampling analysis method and system for high-purity chemicals for semiconductors
	Wafer positioning device of gluing developer
	Waste liquid recovery system in wafer rod multi-wire cutting process
	Chemical rapid filtering device for semiconductor
	Semiconductor chemical solution suction equipment
	Wafer conversion device for semiconductor processing
	Positioning device of semiconductor wafer
	Wafer separation device for semiconductor processing
	Automatic maintenance platform for chemical equipment parts

Patent type	Patent name (newly added in 2025)
	Liquid storage barrel conveying and locking device
	Container turnover device
	Liquid particulate matter detection device
	Valve box packaging assembly line
	Pipe discharging and tensioning device for chemical liquid supply system
	Semiconductor chemical liquid medicine barrel cleaning device
	Semiconductor chip wet etching device
	Semiconductor chip cleaning machine
	Feeding equipment of semiconductor wafer cleaning machine
	Automatic semiconductor wafer cleaning and drying equipment
	Etching equipment based on semiconductor processing
	Full-automatic semiconductor cleaning equipment
	Wafer correction device and control method
	Separating device and method for cleaning and drying multi-size wafers
	Liquid medicine circulation system for wafer etching and etching equipment
	Multifunctional semiconductor cavity processing equipment
	Wet circulation pipeline defoaming device and method for semiconductor manufacturing process
	Photoresist temperature control system
	Valve pipe welding jig
	Horizontal winding machine
	Conveying line for horizontal winding machine
	Bagging equipment
	Steering conveying line
	Scrap collecting device
	Positioning mechanism
	Feeding device
	Wire slot cutting equipment
	Steel cylinder joint protection system and steel cylinder gas supply system
	Tank car filling device
	Ultrasonic cleaning device
	Ultrasonic cleaning equipment
	Novel adsorption assembly
	Self-adaptive vacuum chuck
	Adjustable quantitative liquid adding container and grinding liquid mixing device
	An Automatic Synchronous Transmission Pipe Cutting Machine
	A Rotary Tensioning Device for Coiled Tubing
	Fully Automatic High-Pressure Single-Wafer Cleaning Machine
	Testing module
	Pipe bubble discharging device of chemical supply equipment
	Chemical barrel equipment and tipping device thereof
	Cabinet structure and removable waterproof top panel thereof
	Shock absorbing seat
	Structure of sampling box for chemical equipment
	Atomiser
	Spiral tube connector storage box
	Chemical concentration detection pipeline device
	Chemical liquid dilution system
	Pipeline liquid pressure control system
	Control device with air-lock prevention function for pneumatic pumps

Patent type	Patent name (newly added in 2025)	
	Pneumatic valve air supply system	
	Liquid-gas separation system	
	Chemical sampling apparatus	
	Chemical supply equipment with safety lock	
	DUST COLLECTION DEVICE	
	Harmful exhaust gas removal system and bubble generating device	
	Dust collection device for pipes	
	Flow guide module and gas supply device	
	Material management and control system	
	Jet module and active jet system	
	Dust collection device for pipes(Piping Dust Collection Device)	
	Software copyright	Develop Development Equipment Control Software V1.00
		WireSaw Cutting and Grinding Slurry Collection System Application Software V1.0
Multi-Loadcell Static Weight Measurement and Failure Self-Diagnosis System Application Software [Abbreviation: Electronic Scale Configuration Software] V1.0		
Material Automatic Identification System Application Software V1.0		
Four-Chamber Wet Development Machine Control System Application Software V1.01		
CMP Polishing Slurry Stock Solution Drum Inverting and Shaking Control System Application Software V1.0		
Data Processing-Based Intelligent Reporting System Application Software V1.0		
Cold Water Machine Intelligent Control Software [Abbreviation: Chiller Smart Control] V1.00		
Fully Automatic 4C Copper-Titanium Etching Equipment Control Software V1.00		
Fully Automatic Single-Chamber Palladium Etching Equipment Control Software V1.00		
Application Software for Single Model Recipe Change System V1.01		
Multi-Group Dual-Tank Semi-Automatic Machine Control Software V1.0		
Application Software for the Control System Based on Self-Developed RCA-1 Machine V1.03		
Application Software for the Control System Based on Self-Developed RCA-2 Machine V1.03		
UBM Process Data Visualization Analysis Software V1.0		
Application Software for Single-Wafer Cleaning Machine Control Program and Monitoring System Based on SECS/GEM Standard V1.0		
Application Software for the Control System of Self-Developed Metal-Organic Etching Machine V1.04		
Application Software for Semi-Automatic Wet Etching and Cleaning Complete Machine Control System V1.01		
Fully Automatic Tank-Type Photoresist Stripping System Application Software V1.0.0		
Trademark right		RAYZHER INDUSTRIAL CO., LTD. Trademark (Class 7, 11, 37)

4. Long-term and Short-term Development

(1) Short-term Development

- A. To expand the scope of operation in Asia market.
- B. Energy conservation service expansion engineering.
- C. Assisting biotech companies with factory upgrades.
- D. Actively develop turnkey services for technology industries.
- E. Establish industry-academia cooperative efforts in order to develop talent.

- F. Integrate marketing services in order to boost customer satisfaction levels.
- G. Waste water and gas treatment and cremation of sludge and waste liquids.
- H. Water recycling, desalination, and zero emissions of waste water.
- I. Pre-fabrication Technique for Large Cement Tanks.
- J. Development of developer recovery and reuse system.

(2) Long-term Development

- A. Strengthen corporate governance, enhance enterprise culture and cultivate talent for sustainable growth.
- B. Rooting deeply in this industry, continuously optimize engineering capabilities, pursue a diverse, multi-project integrated engineering service, and strive to use core skills to collaborate with enterprises in achieving carbon neutrality, pursue a better future.
- C. Maintain constant contact with current customers from mainland China, Southeast Asia, and India, develop new customers, create multi-regional business, improve investment efficiency, and expand industrial integration services.
- D. Collaborate with international partners to continually expand professional services in the biotechnology, pharmaceutical, and medical industries, as well as in green engineering and circular economy, while deepening core expertise in green energy, environmental protection, recycling, and reuse..
- E. Integrating gas and chemical supply systems with manufacturing wet process equipment and waste liquid and solvent systems to develop new generation engineering integration technology and eco-friendly solutions.
- F. Recruiting more diverse talents and leverage core competencies to develop green industries, creating distinctive features while actively training management teams.

ii. Market and Sales Overview

1. Market Analysis

(1) Sales (Service) Region

Our company as well as our subsidiary companies currently provides cleanroom and electromechanical systems integration services, as well as water, gas, and chemical integration engineering services for process systems. We primarily serve the domestic, China, and Southeast Asian regions, and we have recently expanded into Japan, India, the USA.

(2) Market Share (%)

High-tech cleanrooms and electromechanical systems integration services for industrial plants are needed in a wide range of fields and sectors including the semiconductor industry, the optoelectronic industry, as well as the biomedical industry. In addition, domestic engineering companies participate in bidding on projects across a wide range of engineering fields, therefore, market share percentages calculated based on individual industries would not be able to reflect the actual state of the market, making it difficult to calculate our company's market share based on output on a consistent basis. However, in terms of engineering scale as well as technological maturity, there are only a few engineering companies that can compete with publicly listed companies, and Acter is one of the few companies that can simultaneously service the optoelectronics, electronics, biochemical drug production, and residential construction industries, with a wealth of project experience.

(3) Demand and supply conditions for the market in the future, and the market's growth potential

A. Supply conditions for the market in the future

There are currently many service providers providing cleanroom air conditioning electromechanical engineering services in Taiwan. Electromechanical systems integration services, on the other hand, require long-term accumulation of experience and technological expertise. In some market segments, factors including professionalism of employees, company reputation, and past engineering accomplishments form entrance barriers, resulting in only a few service providers currently being able to provide professional electromechanical system integration services, with Acter being one of them.

B. Demand conditions for the market in the future

Electromechanical engineering services business opportunities are created by factory expansion, plant upgrade, or maintenance projects of customers. Primary customer groups include high-tech manufacturers, biomedical manufacturers, and hospitals. In recent years, due to innovation in the global semiconductor, optoelectronics, and other electronics-related industries, the functionality and performance of electronic products has continued to advance, creating new market demand for the electronics industry. In light of the uniqueness of the industry, businesses have to be ready for an upgrade and expansion at all times. In addition, the constantly increasing awareness of environmental protection and energy saving gives rise to the needs for mechanical and electrical engineering not only in the high-tech industry but also in the daily life. As such, the demand for integration of mechanical/electrical systems and clean rooms continues to remain at a certain level. Observing the rapid penetration of AI servers and high-performance computing (HPC) applications, the demand for global cloud data center, PCB, memory and semiconductor capacity construction is accelerating. According to the latest statistics from TrendForce, the capital expenditure growth rate for the top eight global cloud service providers in 2025 has been revised upward from the original 61% to 65%. It is expected that total spending will surpass \$600 billion in 2026, with a year-on-year growth rate of about 40%, indicating a continued expansion in AI infrastructure investment.

C. The market's growth potential

Cleanroom electromechanical air conditioning systems and chemical systems engineering are considered an important production facility for high-tech manufacturers, and particular emphasis is placed on the technological grade and sophistication of these systems. Industries, including semiconductors, optoelectronics, as well as biomedical, all rely on these types of equipment to achieve their required production environments. In addition, driven by continual industry upgrade requirements, market demand for cleanroom electromechanical systems is significantly increasing. Furthermore, domestic service providers have accumulated an abundant amount of high-tech factory construction experience in recent years, allowing their technological capabilities to significantly improve. Domestic service providers also have a price advantage as well as the advantage of being based locally and being able to provide local services, allowing them to compete head-to-head with foreign service providers. Looking to the future, demand for cleanrooms, electromechanical systems integration engineering, and chemical systems engineering will come from factory expansion and factory upgrade projects of semiconductor, and

biomedical manufacturers. On the other hand, the Southeast Asian market will benefit from the global supply chain restructuring, which will in turn drive spending as well as capital expenditure for the establishment of factory facilities. Moreover, the biotech industry, which the government is currently heavily investing in, is still in its development, with strong demand for cleanroom facilities, electromechanical systems integration engineering services, and chemical systems engineering. Looking to the future, business opportunities are unlimited, therefore, the cleanroom, electromechanical engineering, and chemical systems engineering markets still have room for future growth.

(4) competitive niche

A. Exceptional construction performance and extensive service coverage

Over the 47 years of the company's existence, it has been involved in the construction of commercial buildings, public infrastructure, department stores, hospitals, and facilities for green energy, optoelectronics, semiconductors, and biotech industries. It has built up a strong track record in the construction of air-conditioning, electrical and cleanroom facilities, making it one of the few local construction service companies that are able to deliver across different industries and across borders. Compared to its peers, the company is able to quickly adjust to changes in economic cycles, and hence is exposed to fewer business risks. In addition, the company also proactively engages itself in the environmental protection and energy saving fields. The company and its subsidiary Nova Technology Corp. cooperate with the overseas large-scale company for developing water treatment relevant business and actively expand various fields.

B. A high quality image and reputation

A "creator of quality space" is how the company positions itself. It delivers cutting-edge work spaces supported by comprehensive after-sale services/warranties that has gained it a sparkling reputation. The company is ISO-9001:2015, ISO14001:2015, ISO45001:2018, ISO50001:2018, and CANB certified. It is also the only company among its industry peers that has been recognized and rewarded for achievements in energy conservation. "Quality" and "reputation" are the critical intangible assets that give the company the assurance to win over customers.

C. A quality management team and modularized construction methods

The company provides services to businesses on a project-by-project basis. It has project managers who engage customers directly to oversee construction progress and quality according to customer needs and the terms of construction agreements. The company's key project managers all have more than 10 years of experience in the industry, and each of them is well-versed in managing construction work. For completed projects, the Company has established a complete and detailed database. With engineering experiences accumulated over the years, for related projects, there are the closure meetings where authorities concerned are invited to take part so that we can learn further and it helps us modularize different types of customers and is therefore able to reduce design costs and respond to customers with optimal construction solutions in a timely manner.

D. Specialized construction talents

The Company has staff with practical experience in many areas and has placed comparable emphasis on educational training for its employees and recruitment of various professionals since its establishment. Besides internally, the Company sends people to attend all kinds of educational training that are held externally as well. It has

placed great emphasis on training and recruitment since its establishment. Employees undertake regular training to develop skills applicable both in the integration of large-scale construction projects and in ensuring work quality. These training courses give our engineers a distinct advantage over competitors. The company also works with professional institutions in developing new construction design methods.

E. Stringent cost control and complete after-sales services

The company places great emphasis on the cost control and after-sales services of its construction projects. In order to accurately estimate and control costs, the company maintains good relationships with, and has up-to-date information on, all the certified suppliers and contractors it works with, which gives it control over changes in the costs of purchasing and outsourcing. With regards to after-sales services, the company makes a commitment to serving customers during the warranty period exactly as agreed in the contract, and takes the initiative to resolve customer queries regarding their construction projects, which builds up sound relationships that help boost the company's reputation and competitiveness.

F. Robust financial structure

Although the company is a provider of integrated system construction services, it outsources actual construction work to other subcontractors. Depending on the nature of the construction agreement, some of the materials and equipment needed for the job are purchased by the subcontractors while others are purchased by the company subject to proper procurement procedures. Subcontractors are required to have sufficient capital resources for payments such as tender bonds, performance bonds, material and equipment purchases, construction costs, and warranties, before they engage in large-scale integrated system projects. Meanwhile, the financial structure of the Company has been sound and healthy. There is sufficient working fund to support engineering operations. There are also abundant financing credits available at financial institutions. The sound and healthy financial structure helps enhance the level of confidence that clients have in the Company as well.

(5)Favorable and Unfavorable Factors in the Long-range Future, and the company's response to such factors.

A. Favorable Factors

a. Technological development and plant upgrade

We are currently in an era characterized by rapidly evolving technology and emerging opportunities such as biotech, healthcare, energy conservation, environmental control, etc. The pace of technological development means a constant need for plant upgrade to keep up with production, and thus gives construction service providers an opportunity to thrive. The demand for industries relating to cloud application is also increasing on a daily basis as changes continue. One of the most prominent opportunities in the future will perhaps be biotech industries. A focus of recent government policy and an ongoing global trend, the growth of the biotech industries should not be underestimated. Due to the fact that biotech workplaces are subject to more stringent regulatory requirements and higher technology standards, the company is confident that its abundant experience in the sector stands it in good stead for future development.

b. As living standards rise living space requirements also rise

Because of improved living standards, people accordingly have increased demand for quality living spaces. This naturally gives rise to the sightseeing and tourism industry. The demand for constructions of large hotels and shopping malls, for example, is climbing as well and construction companies with the ability to deliver quality living space will be able to capitalize on this growth.

c. Opportunities within the China market

The China market offers significant potential business opportunities, although there may be a short-term growth slowdown, overall market potential is expected to maintain an upward trend in the long term. China presents enormous and growing potential for Taiwanese businesses because of the similarities in language and culture unmatched by any foreign company. Over the years, investment from Taiwan in China has evolved from small businesses to large conglomerates, and from labor-intensive businesses to capital and technology-intensive businesses. The increasing amount of factory construction presents immense opportunities for the company's air-conditioning business in China, and our subsidiary, Acter Technology Integration Group Co., Ltd., has acquired the highest qualification of the first grade of general contractor in mechanical and electrical installation engineering, and has been listed in 2022 to increase its reputations, while Winmax Technology Corp. become a participating development unit simultaneously for technical code for chemical system of electronic engineering in China with the technical advantage, which is very beneficial for business development in Mainland China. The Group's subsidiary, Suzhou Winmax Technology Co., Ltd., plans to apply for listing on the ChiNext Market of the SZSE. If the listing process is successfully completed, it is expected to have a positive impact on the company's image and business.

d. Growth in Southeast Asia Markets

Due to global geopolitical changes, supply chain diversification risks, vast potential markets, and favorable policies, many companies are adopting a trend towards risk mitigation and actively expanding their presence in Southeast Asia. In response to this trend, the company has set up subsidiaries in Singapore, Malaysia, Vietnam, Indonesia and Thailand and transplanted its successful Taiwanese experience to quickly develop a working system. Because of its early entry, the company is confident of securing a competitive advantage in this market.

e. Strategic importance of the India manufacturing base

Benefiting from the "Make in India" policy and the global shift toward a "China + 1" supply chain strategy, India has become a new hub for global electronics manufacturing and the semiconductor industry. In recent years, the Indian government has launched large-scale Production Linked Incentive (PLI) programs, attracting major global tech companies and leading contract manufacturers. Recognizing the unique characteristics and potential of the Indian market, our company has proactively initiated investment plans and continues to align with local supply chains and tax regulations to reduce cross-border operational risks.

f. Rise of the U.S. Market

Leading U.S. tech giants like Alphabet, Amazon, Meta, and Microsoft are projected to spend a combined \$650 billion in capital expenditures by 2026,

marking a historic high for American companies. This highlights the rapid acceleration of global AI infrastructure investment. The group has proactively established U.S. subsidiary and is gradually strengthening local engineering teams, project management systems, and supply chain collaboration to enhance cross-regional coordination and real-time service capabilities.

g. Complete and versatile categories of services and providing TOTAL SOLUTION

The company provides engineering integration services including construction, mechatronics, cleanroom, processing, environmentally-friendly and energy saving programs, biotechnology certification, chemical supplying system and equipment. Moreover, it possesses a professional design work to provide utmost efficiency and maintenance service.

B. Unfavorable Factors and the company's response to such factors

a. Price competition

Many large construction companies are starting to offer cleanrooms as part of their factory turnkey solutions, and hence pose a threat to cleanroom specialists.

Response strategies:

The company will compete for customers with an emphasis on the use of innovative technologies and construction methods to help customers reduce costs. Meanwhile, the company will aim to control human resources and administrative expenses and minimize construction risks by exercising proper work management and quality assurance, and deliver greater output efficiency by investing in talent training. The company will also keep up with new construction techniques by collaborating with academic and technical institutions in R&D projects, and earn customer trust to undertake more complex projects that mitigate the impact of reduced margins. To remain price competitive, the company will leverage the strong partnership it has with suppliers and control costs to its advantage.

b. Intensifying competition from international industry peers

Construction projects in China are becoming more and more competitive not only in terms of pricing, but also in terms of capabilities of local competitors. Given the service intensive nature of the company's cleanroom business, the company needs to constantly improve its technical and management capabilities to meet uncertainties and changes in economic cycles. The training, attrition and aging of service talent all pose risks to the company's business.

Response strategies:

For more than 40 years, the company has grown its business through differentiation and specialized construction techniques. This method has proven to be effective not only in Taiwan, but in China and Southeast Asia as well. It has been our goal to play the role of a pioneer in industry upgrade and optimization. We respond to changes in the construction market by striving for outstanding innovation and services that set us apart; over time, this becomes the means by which we compete in the market. Furthermore, the company is taking a proactive step towards globalization and hopes to develop a business presence outside of China.

c. Recruitment and retention of professionals meet challenges

For the engineering service industry that the Company belongs to, professional engineers have to deal with a relatively changeable and difficult workplace, not to

mention the required technical attainments. It is hence comparatively difficult for younger generations to work in such an environment, which makes recruitment of talent uneasy and results in the susceptibility to brain drain, particularly among new hires, and talent shortage. “People” are the most important assets of the Company. It is hence a big challenge for the Company as to how to find professionals and enable them to develop steadily in their profession.

Response strategies:

Internally, the apprenticeship system is adopted in order to pass down the experience, culture, and technology. Each new hire is led by a senior master while getting to know the Company and the new hire’s work. This helps reduce the sense of frustration felt by new hires, make them feel cared for, and expose them to professional learning to greatly cut down the learning time and create a sense of belonging as well as achievement in them. In addition, there is a defined discipline and reward system and a transparent evaluation system in place to adequately provide employees with feedback. The sound systems and humanistic warmth create a substantial momentum that helps retain talent.

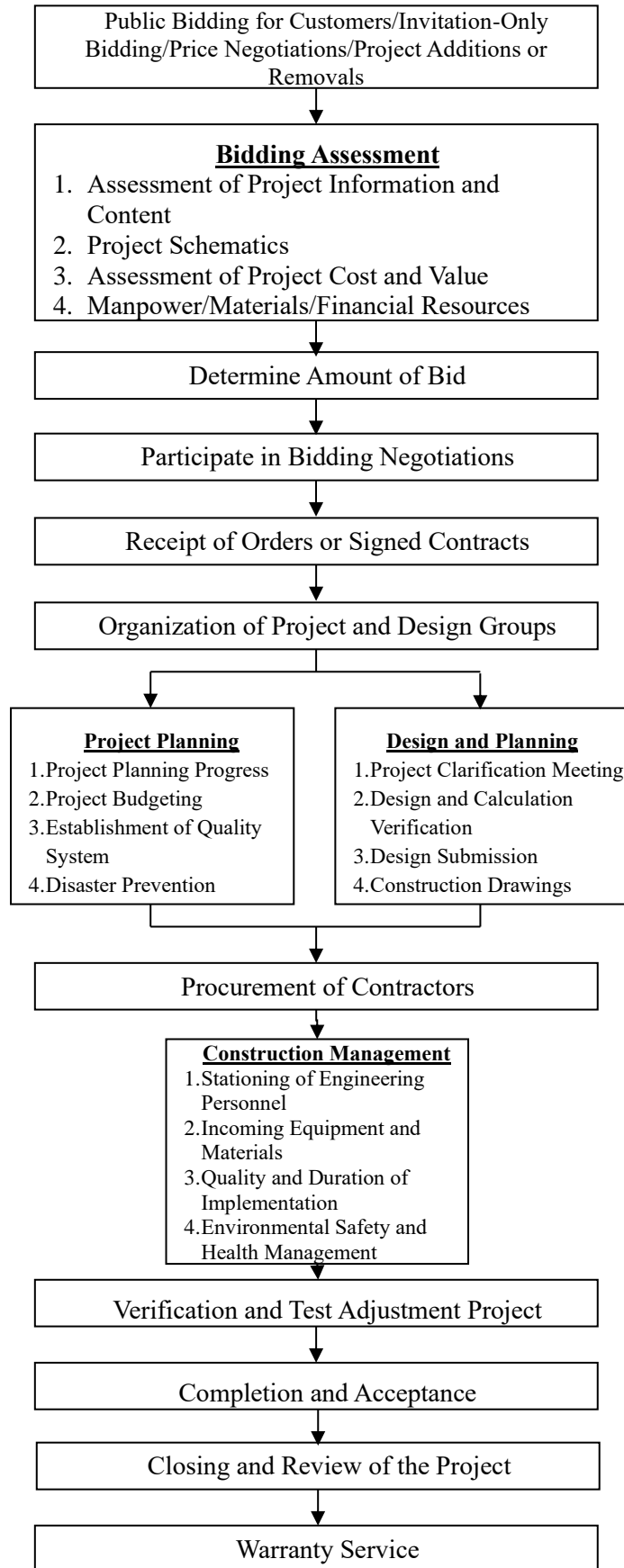
Externally, the Company creates a favorable image and collaborates with related departments in colleges and universities to increase its publicity and a sense of identity so that students will prioritize the Company when choosing a career in the future.

2. The Production Procedures of Main Products

(1) Major Products and Their Main Uses

The company specializes in the design and installation of cleanroom facilities, a service that helps manufacturers manufacture products in a dust-free environment with controlled temperature and humidity for the highest precision, yield and product quality.

(2)Major Products and Their Production Processes



3. Supply Status of Main Materials

Our company's materials and equipment procurement operations are carried out according to contractual agreements put in place for different projects, and are mainly divided into two models: (1) subcontracting projects to subcontractors, including all labor and materials requirements, and (2) making procurements ourselves. Construction materials and equipment our company purchases include various types of machines, air conditioning equipment, fan equipment, pumps, water towers, electrical generators, cleanroom equipment, electrical wires and cables, pipeline materials, valves, power distribution panels, buses, raised floor panels, vibration/shock proofing equipment, control equipment, lighting equipment, interior materials, and fire safety equipment, etc. These products are all purchased from domestic suppliers that we enjoy stable relationships with.

4. A list of any suppliers and clients accounting for 10 percent or more of the company's total procurement (sales) amount in either of the 2 most recent fiscal years, the amounts bought from (sold to) each, the percentage of total procurement (sales) accounted for by each, and an explanation of the reason for increases or decreases in the above figures

(1) Major Suppliers Information for the Last Two Calendar Years

Unit : NT\$ thousand

Item	2024				2025			
	Company Name	Amount	(%)	Relation With Issuer	Company Name	Amount	(%)	Relation With Issuer
	Others	21,214,106	100	NA	Others	30,767,930	100	NA
	Net Total Supplies	21,214,106	100	NA	Net Total Supplies	30,767,930	100	NA

Note1: The reason for increases or decreases of the amount was due to business demand.

Note2: There were no suppliers accounting for 10 percent or more of the company's net total procurement amount in 2024 and 2025.

(2) Major Clients (each commanding 10%-plus share of annual order volume) Information for the Last Two Calendar Years

Unit : NT\$ thousand

Item	2024				2025			
	Company Name	Amount	(%)	Relation With Issuer	Company Name	Amount	(%)	Relation With Issuer
	Client A	3,923,348	13	NA	Client A	12,447,960	30	NA
	Others	26,330,505	87	NA	Others	29,033,952	70	NA
	Net Sales	30,253,853	100	NA	Net Sales	41,481,912	100	NA

Note1: The reason for increases or decreases of the amount was due to business demand.

iii. Human Resources

Year		2024	2025	As of March 31, 2026 (Note)
Number of Employees	Direct Employees	1,765	1,920	1,972
	Indirect Employees	386	428	457
	Total	2,151	2,348	2,429
Average Age		34.85	35.27	41.64
Average Years of Service		5.67	5.75	6.91
Education	Ph.D.	4	3	3

Year	2024	2025	As of March 31, 2026 (Note)
Masters	101	130	133
Bachelor's Degree	1,232	1,381	1,453
Junior College	558	555	565
Senior High School	142	155	157
Below Senior High School	114	124	118

Note : The company compiles group human resources on a quarterly basis, therefore this column is updated with the latest information.

iv. Disbursements for Environmental Protection

1. Any losses suffered by the company in the most recent fiscal year and up to the date of printing of the annual report due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided.

Date of Disposition	2025/01/20
Reference numbers	40-114-010046
Provision of the Law Violated	Waste Disposal Act Article 28, Paragraph 1, Item 3
Details of the Violation	Entrust removal and disposal to public or private waste management agencies authorized by the competent authority.
Disposition	Improper self-handling, joint handling, outsourcing, or other authorized methods for general business waste disposal.
Amount of Fine	NT\$12,000
Corrective Measures	Waste removal management measures are established. Selected contractors must provide valid certification during procurement for verification before approval.

v. Labor Relations

1. List any employee benefit plans, continuing education, training, retirement systems, and the status of their implementation, and the status of labor-management agreements and measures for preserving employees' rights and interests

(1) Employee Benefit Plans

To win employees' loyalty, the company provides employees with labor and national health insurance and has established an Employee Welfare Committee to oversee employee benefits such as health check-ups, annual company trips, recreational activities and year-end celebrations, while serving as a bridge for communication of employer and employee opinions. Below are the company's key employee benefits:

- A. Labor insurance, national health insurance, group insurance, pension plan, and health check-ups
- B. A variety of subsidies such as child birth, wedding, funeral, injury, illness, and disaster relief.
- C. The company offers cash gifts on occasions such as birthdays, Dragon Boat Festival, Mid-Autumn Festival etc, as well as other compensation including year-end bonus, year-end banquet lucky draw, profit distribution and share subscription.

D. Group trips, recreational events and birthday parties are organized for employees on a regular basis.

E. The company strives to achieve stable growth and thus secure employees' work rights.

(2) Continuing Education, Training

Talent training has been identified by the company as a key to human resource management and a sustainable solution to respond to rapidly changing technologies. For this reason, the company has organized a range of workshops and training courses that aim to enhance employees' skills and knowledge, and subsidizes employee participation in external training in the hope that they may contribute what they learn to improve the quality of work and generate profits for the company. The following is a list of training courses offered to employees in recent years:

Unit: hour; NT\$

Content		Acter	Taiwan Subsidiaries	China	Southeast Asia	Total expense
Senior Executives (Executives of Vice President Rank or Higher) Average Training Hours	Male	5.4	1.6	1.6	1	15,780,821
	Female	0	0	0	0	
Middle Management Executives (Executives of Managerial Rank or Higher) Average Training Hours	Male	17.43	14.6	8.6	18.5	
	Female	12.77	19	8.2	12	
General Management Executives (Executives of Associate Department Head Rank) Average Training Hours	Male	19.53	51	17.8	16	
	Female	20.20	11	22.1	16	
General Employees Average Training Hours	Male	27.99	44.7	21.1	32.5	
	Female	21.58	13.6	29.1	12	

Below is a description of courses offered to employees:

- A. Specialized training: these courses are offered to enhance employees' work skills and practical experience, and include training on sales skills, construction design and supervision, project management, project cost estimation, 3D drawing, quality management, and work site safety. These courses are carried out in a lecture format combined with the practical experience of project managers.
- B. General knowledge training: the company organizes seminars on a variety of topics such as self-development, time management, listening and communication to help employees develop a positive attitude towards their jobs. These courses also give them the chance to learn about their own potential and encourage them to participate in mental and physical activities.
- C. Operation and management training: For important staff, operation and management-related training courses are provided; with case studies and the instructor's abundant practical experiences, it helps enrich the trainees' management skills.
- D. Orientation: these are training courses given to new hires upon arrival. They provide an introduction to the company's welfare system, work culture, and basic work practices such as safety and health education, system introduction, engineering management, procurement, information processing and accounting.

E. Subsidies: Different subsidies are available for different areas and positions. There are cross-area allowances, phone bill subsidies, and medical care reimbursements, for example.

F. Bounties: In some companies, there are subsidies and bounties for foreign language learning programs, covering tuition or increasing salary.

(3) Retirement Systems, and the Status of their Implementation

The company has an employee retirement policy in place. It has assembled a Pension Supervisory Committee and contributes 2% of employees' monthly salaries into a pension account held with the Bank of Taiwan. Since July 1, 2005, the company has adopted the new pension system where the company contributes 6% of employees' salaries into individual pension accounts. In 2025, the total amount contributed to individual pension accounts at the Bureau of Labor Insurance was NT\$15,917,640. Overseas companies also follow local laws and regulations governing employee benefits. In addition, the company has signed an Employee Stock Ownership Trust agreement with E.SUN Commercial Bank. Employees can withdraw a portion of their salary monthly based on their individual financial capabilities, while the company also matches the same amount. The funds are managed by E.SUN Commercial Bank, with regular contributions to the employees' trust accounts to enhance their retirement savings and ensure a secure retirement.

(4) The Status of Labor-Management Agreements and Measures for Preserving Employees' Rights and Interests

A. The company values employees' opinions and is dedicated to building an environment of open communication. Departmental meetings are held on a regular basis where opinions can be expressed openly and directed to the personnel responsible. Managers are also designated to oversee timely responses to such opinions.

B. Due to harmonious employer-employee relations, there were no employment-related disputes in the last year.

2. List any losses suffered by the company in the most recent 2 fiscal years and up to the date of printing of the annual report due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided.

None.

3. Protective measures about safety and health of employees

The company has passed ISO 14001:2015 (Validity period: from Dec. 14, 2024 to Dec. 13, 2027) and ISO45001:2018 (Validity period: from Feb. 23, 2025 to Feb. 23, 2028) certification for the purpose of ensuring proper management over workplace safety and health. It has a Quality Insurance & safety Department that is dedicated to promoting and supervising workplace safety.

The company strives to prevent occupational disasters and safeguard labor safety and health. According to its industrial mandate, the company maintains a management system that ensures environmental safety and health, and identifies unacceptable risks by taking into account major environmental considerations and occupational safety and health. It monitors

possible risks and hazards caused by the environment and personnel. Using the PDCA management method, it continuously plans, implements, checks, improves and enhances its environmental safety and health performance.

The company's operating procedures related to working environment and employee safety include: protective measures such as general safety operations, elevated safety operations, hot work safety operations, electrical safety operations, hanging safety operations, milling hole safety operations, stacker safety operations, confined space safety operations, organic solvent safety operations, cleanroom safety operations, environmental safety and health inspections, safety equipment management, emergency response management, hazard education and management, site audits, self-inspection operations, etc., and employee safety. The company provides consultation and complaint channels for workplace misconduct. An annual risk assessment and monitoring are conducted using the Workplace Misconduct Prevention Measures Checklist to evaluate residual and new risks after control measures, reviewing their applicability and effectiveness.

The company's major target/subject and project management was as follows:

No.	Major target and project management	
1	Target	Organize 6 employee health promotion events
	Project management	<ol style="list-style-type: none"> 1. To build employees' exercise habits and increase participation, an app-based step-count walking competition will be held in May. Employees from different cities can join, complete daily goals, and earn rewards through simple step tracking. 2. To understand employees' physical condition and help plan targeted exercise, a fitness assessment in collaboration with Tunghai University is scheduled for June. Tests will include strength, endurance, flexibility, and cardiovascular health. Professionals will analyze results and suggest suitable exercise methods for better effectiveness. 3. To reduce musculoskeletal injuries, physical therapy sessions will be held from June to August. Physical therapists will provide one-on-one consultations and body evaluations to identify pain areas and causes, offer correct stretching guidance, posture adjustments, and recommend appropriate relief methods. 4. To lower oral cancer rates in the construction industry, oral cancer screening events with anti-betel nut education will take place in March and October. Free screenings and educational talks will be provided. Those with abnormal results will be individually notified by the screening hospital for follow-up treatment and monitoring.
	Status description	<ol style="list-style-type: none"> 1. In 2025, the top three abnormal health check results among employees were BMI, cholesterol, and waist circumference. 2. Most employees eat out frequently, consuming high-fat, high-sodium, or processed foods and lacking regular exercise, leading to decreased metabolism and immunity, increasing risks of hypertension, obesity, cardiovascular diseases, diabetes, and kidney-related illnesses. 3. Office staff mainly sit for long periods working on computers, while site staff stand and walk for extended times. Both prolonged sitting and standing can cause body and musculoskeletal pain. 4. According to the 2022 cancer registry by the Ministry of Health and Welfare, oral cancer ranks sixth among the top ten cancers. The construction industry has high rates of betel nut chewing and smoking, significantly increasing the risk of oral cancer.

No.	Major target and project management	
	Course of action	<ol style="list-style-type: none"> 1. From May 5 to June 1, 2025, a month-long ultra slow jogging event was held with 40 participants, totaling 1,392,910 steps, 41,787 calories burned, and a total carbon reduction of 197.7 kg. 2. On August 8, 2025, partnered with Tunghai University to conduct a tech-based fitness assessment for 33 participants, including body composition, muscle strength, flexibility, and cardio tests. Professionals explained results, provided health education, and gave personalized exercise plans. 3. Physical therapy sessions were held on July 18 (Zhongli office) and August 21 (Tainan Dacheng) with 18 participants, focusing on treating discomfort and guiding rehabilitation exercises. Both office and site staff received advice on preventing musculoskeletal issues related to office work. 4. Two free oral cancer screenings without betel nut use were planned for March and October. Only one was held on March 21 at TSMC Kaohsiung with 39 participants; no abnormalities were found. The October event was canceled due to hospital workload. Next year, events will avoid hospital peak periods to ensure smooth screenings.
2	Target	Internal Safety and Health Training Hours Total 800 Hours/Year
	Project management	<ol style="list-style-type: none"> 1. Provide 3 hours of general safety and health training for new employees to familiarize them with company safety rules and standards. 2. Develop mandatory courses on hazards and prevention based on job nature for both site and office staff to ensure proper knowledge. 3. Conduct quarterly legal reviews linked to company standards, helping employees understand relevant regulations and upload updates to the document management system. 4. Offer necessary safety courses and current information on an online learning platform, allowing flexible, self-paced learning. 5. Hire external instructors to provide diverse, high-quality training based on employee course surveys to meet learning needs.
	Status description	<ol style="list-style-type: none"> 1. Due to increased workload and staffing, new employees lack experience in identifying hazards in the work environment and cannot promptly detect risks or take effective protective measures. 2. Employees are unfamiliar with the newly revised safety and health regulations, causing on-site safety control to fall behind current standards. 3. While employees have basic safety and health awareness, the concepts of the three protections (self-protection, mutual protection, and supervision) need to be fully implemented, reinforced, and maintained among all staff.
	Course of action	<ol style="list-style-type: none"> 1. Provided 3-hour general safety and health training for new employees, helping them understand company safety rules and standards; a total of 143 new hires completed the training in 2025. 2. Planned and conducted mandatory internal courses based on job nature in 2025, with post-course tests to confirm learning outcomes: <ul style="list-style-type: none"> ■ Office staff: Office Operation Hazards and Prevention, completed by 274 employees; ■ Site staff: Construction Operation Hazards and Prevention, completed by 390 employees. 3. Completed regulatory identification in March, June, September, and

No.	Major target and project management	
		<p>December 2025; uploaded results to document management system for company-wide awareness; revised company procedures, standards, and forms accordingly to meet regulations.</p> <p>4. Launched 25 safety and health training courses on the online learning platform in 2025, allowing employees to choose content based on their needs and schedules.</p> <p>5. Hired external experts to conduct 5 in-person safety training sessions in 2025, including:</p> <ul style="list-style-type: none"> ■ Occupational Safety and Health Skill Certification (17 passed) ■ Emergency Response, Evacuation, and Disaster Rescue Awareness (21 passed) ■ Contractor Responsibility and Occupational Disaster Response (3 sessions, 127 participants) <p>6. Conducted course surveys to understand employee learning needs and preferences, enhancing engagement and satisfaction with safety and health training.</p>
3	Target	In 2025, the overall safety and health audit compliance rate reached 88%, with documentation deficiencies reduced by 2% compared to last year.
	Project management	<p>1. Construction sites with audit compliance below 70% will be prioritized for one-on-one coaching, followed by a re-audit within one month to ensure improvement.</p> <p>2. Departments with quarterly audit compliance under 70% must submit a detailed and actionable improvement plan with goals, steps, and a timeline. The Quality Insurance & safety Department will regularly monitor progress.</p> <p>3. New construction or expansion projects and newly hired safety personnel will receive mandatory guidance on safety processes and documentation. A follow-up internal audit will be conducted within one month to assess implementation.</p> <p>4. Plan two in-person safety training sessions annually, inviting external instructors. Topics include strengthening safety regulations knowledge, certification support, occupational accident law, and crisis management to enhance practical skills and response.</p> <p>5. The Quality Insurance & safety Department will organize three safety theme months per year, each lasting three months, focusing on high-risk or high-violation areas based on audit results. Projects will promote daily awareness and inspections. Key sites will hold onsite lectures with experiential and interactive teaching to boost learning outcomes.</p>
	Status description	<p>1. The overall safety and health audit compliance rate for 2024 is 88.3%. Although the target has been met, continuous improvement is needed to maintain the occupational safety and health management system.</p> <p>2. The audit still identified Class A (immediate hazard) violations, indicating that on-site engineers and safety personnel need to improve their hazard assessment and control skills for high-risk tasks.</p> <p>3. Safety personnel have relatively limited experience and seniority, and their ability to manage on-site operations and implement corrective actions needs enhancement.</p> <p>4. The highest number of audit violations was in document management with 89</p>

No.	Major target and project management	
	Course of action	<p>cases, showing room for improvement.</p> <ol style="list-style-type: none"> 1. The overall internal safety and health audit compliance rate for 2025 was 82.26%, with document deficiencies increasing by 1% compared to 2024, failing to meet the set target. 2. All sites with audit compliance rates below 70% were mandatorily coached once, followed by a re-audit within a month to ensure improvements and rates above 70%. 3. No departments had quarterly compliance rates below 70% in 2025; if any fall below 70% in the future, they will be required to submit a “Compliance Improvement Plan,” with ongoing monitoring and audits by the Quality Insurance & safety Department. 4. All new projects and newly hired safety personnel completed coaching and were audited within a month to confirm effectiveness and proper use of forms. 5. Occupational safety skills certification training and contractor responsibility with disaster response practical training were conducted in Q1 and Q4, strengthening safety personnel and supervisors’ knowledge and response capabilities through professional instructors. 6. Three themed monthly activities were held on fall protection use and inspection, musculoskeletal hazard prevention, and fire and explosion hazard prevention; all projects completed promotional postings and campaigns, with the Quality Insurance & safety Department co-hosting interactive lectures across six projects to enhance learning. 7. Although improvement methods and steps for 2025 were completed, due to compressed timelines for large projects and labor shortages in construction, many projects hired new contractors without complete documentation to meet deadlines. Additionally, these workers were unfamiliar with tech factory regulations, leading to a higher defect rate. 8. This issue will be adjusted according to the company’s project types and included in the 2026 goals for continued improvement.
4	Target	In 2025, the headquarters’ per capita electricity use was 6% below the benchmark.
	Project management	<ol style="list-style-type: none"> 1. Offices switched to T5 lighting with zoned controls and conduct regular inspections to ensure lights and equipment are turned off when not in use. 2. Printer and fax machines are maintained by vendors, set to power-saving mode, with random checks to confirm proper operation. 3. From March to May, data was spot-checked and verified by a third-party sustainability report auditor. 4. From July to October, the sustainability report, including energy use and emissions data, was published on the company website.
	Status description	1. Environmental sustainability is an international trend. Beyond implementing environmental management systems and policies, we integrate energy-saving and carbon reduction practices into daily operations to lower headquarters’ electricity use.

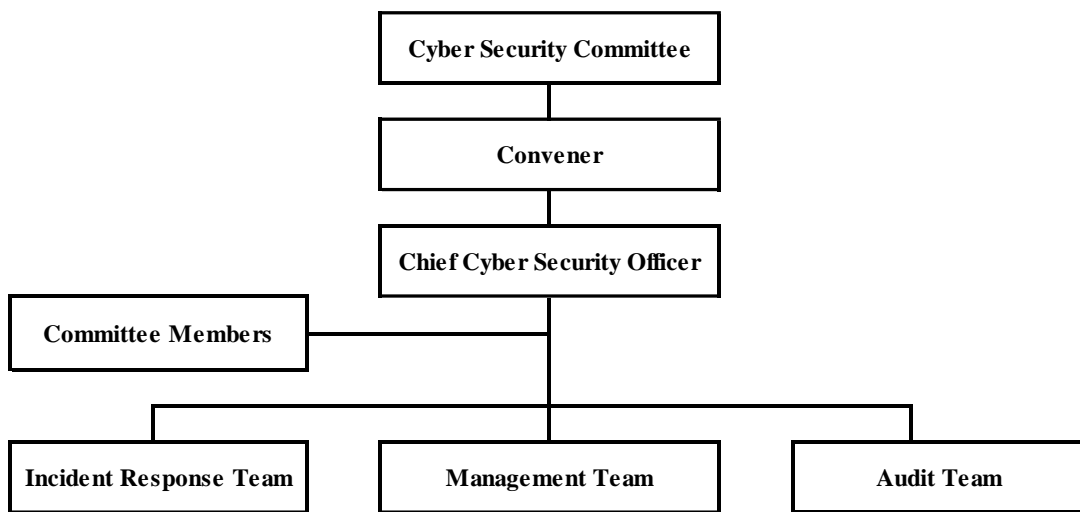
No.	Major target and project management																			
	Course of action	<p>1. Baseline: Per capita electricity use is 1.036 GJ/person (calculated from November 2023 to October 2024, based on management plan preparation and electricity bill periods).</p> <p>2. In 2025, per capita electricity use was 0.895 GJ/person, achieving the target and 6% below the baseline.</p> <table border="1" data-bbox="470 398 1458 680"> <thead> <tr> <th data-bbox="470 398 804 443">Item</th> <th data-bbox="804 398 1131 443">2024 (Baseline)</th> <th data-bbox="1131 398 1458 443">2025 (Actual)</th> </tr> </thead> <tbody> <tr> <td data-bbox="470 443 804 488">Total electricity (kWh)</td> <td data-bbox="804 443 1131 488">113,118</td> <td data-bbox="1131 443 1458 488">112,630</td> </tr> <tr> <td data-bbox="470 488 804 533">Total electricity (GJ)</td> <td data-bbox="804 488 1131 533">407.22</td> <td data-bbox="1131 488 1458 533">405.47</td> </tr> <tr> <td data-bbox="470 533 804 577">Year-end employees</td> <td data-bbox="804 533 1131 577">4,716</td> <td data-bbox="1131 533 1458 577">5,431</td> </tr> <tr> <td data-bbox="470 577 804 622">Average employees</td> <td data-bbox="804 577 1131 622">393</td> <td data-bbox="1131 577 1458 622">453</td> </tr> <tr> <td data-bbox="470 622 804 680">Per capita (GJ/person)</td> <td data-bbox="804 622 1131 680">1.036</td> <td data-bbox="1131 622 1458 680">0.895</td> </tr> </tbody> </table> <p>3. Office lighting upgraded to T5 tubes with zoned power controls; regular checks ensure lights and unnecessary equipment are turned off.</p> <p>4. Vendor performs regular maintenance and sets power-saving mode on printer and fax machines; management conducts random checks to ensure low energy use when not in operation.</p> <p>5. In May 2025, a third-party verifier audited and verified energy use data, enhancing accuracy and credibility.</p> <p>6. Energy use and emission information has been publicly disclosed on the company website since July 2025 to enhance transparency and stakeholder communication.</p>	Item	2024 (Baseline)	2025 (Actual)	Total electricity (kWh)	113,118	112,630	Total electricity (GJ)	407.22	405.47	Year-end employees	4,716	5,431	Average employees	393	453	Per capita (GJ/person)	1.036	0.895
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Average employees	393	453																		
Per capita (GJ/person)	1.036	0.895																		
5	Target	Head Office and Operational Offices Electrical and Lighting Inspections																		
	Project management	<p>1. Regularly inspect office wiring in January, April, July, and October; promptly replace damaged or outdated wiring to prevent electric shocks.</p> <p>2. Conduct two annual electric shock prevention awareness campaigns to strengthen staff safety consciousness.</p> <p>3. Provide electric shock prevention training courses on the online learning platform for staff to take voluntarily.</p> <p>4. Measure lighting levels in January, April, July, and October to ensure illumination stays above 500 lux; replace dim or old bulbs immediately to prevent eye strain.</p> <p>5. Replace broken or reported light bulbs promptly during regular days.</p>																		
	Status description	<p>1. Provide a safe electrical environment for colleagues, including ongoing electrical wire reinforcement, replacing damaged or old wires when necessary, and promoting proper electrical safety awareness.</p> <p>2. Long-term use of light fixtures causes decreased illumination, leading to insufficient office lighting.</p> <p>3. According to Occupational Safety and Health Regulation Article 313, general office spaces must have at least 300 lux; regular measurements are conducted by the head office and each operational unit to ensure compliance.</p>																		
	Course of action	<p>1. Conduct quarterly office electrical wire inspections and promptly replace damaged or old wiring.</p> <p>2. Send emails in May and November to promote electrical safety awareness, including sharing shock cases to educate colleagues.</p> <p>3. Offer electrical safety training courses on the online learning platform and</p>																		

No.	Major target and project management
	include electrical knowledge in internal training sessions to ensure safe electrical practices. 4. The head office and all operation centers have conducted lighting level checks in January, April, July, and October, maintaining over 500 lux, meeting standards. 5. Replace broken light bulbs immediately to ensure proper lighting; conduct weekly inspections of electrical equipment, all in good working condition.

vi. Cyber security management

1. The cyber security risk management framework, cyber security policies, concrete management programs, and investments in resources for cyber security management

(1) Management Framework



To ensure the confidentiality, integrity, and availability of information assets and reduce operational risks, a cyber security risk management framework has been established. Overall cybersecurity risk control and internal audits are regularly reported to the board to enforce top-level oversight. In practice, a cyber security committee composed of top executives from each department has been established, with the following organizational roles and responsibilities.

- Convener: The president, responsible for approving security policies, goals, and scope. Meets at least once a year to ensure alignment of security strategies, review major security incidents, and allocate resources.
- Chief Cyber Security Officer: The head of the IT department, responsible for coordinating and overseeing overall security management, including policy implementation, audits, and cross-department collaboration. Reports regularly to the committee.
- Committee Members: Department managers who assist in planning, implementation, and providing expert opinions based on their business units.
- Security Working Groups: Three specialized groups: Incident Response Team: Handles real-time response, reporting, investigation, and recovery of security incidents. Management Team: Maintains daily security policies, conducts training, and promotes awareness. Audit Team: Performs internal audits periodically or as

needed, reviews compliance, and recommends improvements.

(2) Cyber security policies

Our company's cyber security management system follows the international ISO 27001 standard and the Taiwan Listed Company Cyber Security Guidelines. Its core policy aims to ensure the confidentiality, integrity, and availability of information assets. We regularly review and assess risks, continuously improving to achieve comprehensive protection and compliance with relevant regulations.

(3) Concrete management programs

Continuously building a resilient cybersecurity protection system with specific management mechanisms and strategies implemented as follows.

- External Threat Intelligence and Cyber Defense Collaboration: Join the Taiwan Computer Network Emergency Response Team/Coordination Center (TWCERT/CC). Through information sharing among industry, government, academia, and research, stay updated on the latest domestic and international threats to enhance joint defense and response capabilities.
- Vulnerability management and patching process: Establish a workflow from detection, verification, risk prioritization to remediation, prioritizing high-risk vulnerabilities based on CVSS to ensure critical system security.
- Cyber Risk Management and Asset Inventory: Based on international standards and internal policies, conduct annual internal cybersecurity audits and risk assessments. Identify key business functions and information assets, perform system inventories and vulnerability analyses, and manage risks by classification to ensure continuous improvement.
- Network perimeter and endpoint security control: Implement a defense-in-depth strategy with strict traffic inspection and threat blocking at the network perimeter. Enforce rigorous endpoint security policies, fully controlling USB and other external storage device usage. Apply encryption and access controls for sensitive corporate data access and transmission. Supplement with advanced email screening to prevent external attacks and internal data leaks from the source.
- Access Control and Authorization: Implement the principle of least privilege and deploy multi-factor authentication (MFA) for critical internal information systems to enhance identity security. Regularly review system account permissions and monitor access behavior to effectively prevent unauthorized login and access risks.
- System Development and Maintenance Security: Application system development follows the Software Development Life Cycle (SDLC) standards. Security measures are integrated during the development phase to reduce potential application vulnerabilities from the start, ensuring system security before deployment.
- Outsourced Supply Chain Security Management: Establish cybersecurity risk control mechanisms for information service vendors. Specify security service levels (SLA) in contracts and require non-disclosure agreements (NDA) for all outsourced tasks to define vendors' security responsibilities. Implement independent account issuance and secure remote access controls for daily operations and system access to prevent unauthorized activities, ensuring supply chain security.
- Business Continuity and Disaster Recovery: Establish a comprehensive Business Continuity Plan (BCP) with backup and recovery strategies for critical systems. Implement standardized procedures to quickly respond to incidents and minimize

operational disruptions.

(4)Resources Invested in Cyber Security Management

To implement various cybersecurity management plans, an annual budget is continuously allocated for hardware and software upgrades, system testing, and staff training, with specific resource investments as follows:

- Multi-layered network and endpoint protection: Implemented Chunghwa Telecom cybersecurity cloud services at the network perimeter, integrating next-generation firewalls (NGFW), intrusion prevention systems (IPS), and data encryption technologies. All company endpoints have antivirus and monitoring software installed. Advanced email filtering and auditing systems are deployed to block malicious emails, alongside comprehensive document encryption to secure confidential files. Additionally, MDR (Managed Detection and Response) services combined with SIEM enable continuous network security monitoring.
- Active Technology Testing and Protection Enhancement: Following the Continuous Threat Exposure Management (CTEM) framework, resources are allocated to conduct penetration testing and automated vulnerability scanning. The effectiveness of active testing and vulnerability remediation in 2025 is as follows:
 - Host environment inspection: All issues have been addressed and controlled according to standards. For items that cannot be directly patched due to system-level limitations, alternative network isolation and protection enhancements have been implemented.
 - Web app testing: project tracking and risk mitigation are fully implemented. For custom development items, network layer protection rules are proactively deployed to block potential attacks (virtual patching), effectively reducing external exposure.
- Business Continuity and Disaster Recovery (BCP/DR): Establish high availability (HA) architecture and hybrid cloud backup for critical core systems, set clear Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO), and conduct at least one disaster recovery drill annually to validate backup effectiveness.
- Cybersecurity Training and Awareness: In 2025, our company conducted a total of 762 hours of cybersecurity training. Cybersecurity education is mandatory for all employees annually, including awareness campaigns and social engineering drills. The training covers key topics such as security policies, password management, and phishing prevention. Through diverse awareness efforts and assessments, we strengthen employees' security awareness to build the first line of defense for the company.

2. Any losses suffered by the company in the most recent fiscal year and up to the annual report printing date due to significant cyber security incidents, the possible impacts therefrom, and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided.

The company has no major security incident records or financial losses due to cyber security events in the recent year and up to the date of the annual report.

To ensure overall cybersecurity effectiveness, a comprehensive Incident Reporting and Handling Process has been established, categorizing events into four levels based on impact and implementing corresponding standard operating procedures.

- For Level 1 and 2 incidents, the Incident Response Team immediately isolates affected systems to control damage and completes internal documentation and root cause

analysis (RCA).

- Level 3 and 4 major incidents: Activate emergency response and Business Continuity Plan (BCP), carry out comprehensive threat removal and system recovery. Notify authorities as required by law, release important updates, and maintain transparent communication with affected stakeholders.

vii. Important Contracts

Agreement	Counterparty	Period	Major Contents	Restrictions
Financing Contract	Taiwan Cooperative Bank	2025/02/04~2026/01/06(Her Suo)	Overall credit limit	None
Financing Contract	Mega International Commercial Bank	2025/12/11~2026/12/10(Acter) 2025/08/19~2026/08/18(Her Suo) 2025/09/01~2026/08/31(Nova Tech) 2025/08/22~2026/08/21(Acter Thailand) 2025/04/26~2026/04/25(Winmega)	Overall credit limit	None
Financing Contract	Shin Kong Bank	2025/07/22~2026/07/22(Acter) 2025/09/01~2026/08/31(Acter Thailand) 2025/03/12~2026/03/12(Rayzher) 2025/08/20~2026/10/08(Acter Indonesia) 2025/09/25~2026/09/25(Nova Tech) 2025/09/02~2026/09/01(Winmega)	Overall credit limit	None
Financing Contract	Bank of Shanghai	2025/10/05~2026/10/02(Acter) 2025/07/03~2026/07/03(Enrich Tech) 2025/08/18~2026/08/18(SHI)	Overall credit limit	None
Financing Contract	CTBC Bank	2023/09/18~2028/09/18(Acter) 2025/04/18~2026/04/17(Acter Vietnam) 2025/04/30~2026/04/30(Acter Indonesia、AITI) 2025/02/28~2028/03/31(Acter India) 2025/03/31~2027/09/30(Enrich Tech) 2025/05/02~2026/05/02(Rayzher)	Overall credit limit	None
Financing Contract	HSBC	2025/09/26~2026/09/26(Acter、SHI) 2023/12/01~2025/11/30(Nova Tech) 2025/01/08~2026/06/07(Winmax、Suzhou Winmax) 2025/08/28~2026/08/27(Acter Thailand) 2025/05/10~2026/05/10(Rayzher) 2025/05/21~2026/05/21(Singapore Rayzher) 2025/07/17~2026/07/16(Acter India)	Overall credit limit	None
Financing Contract	Standard Chartered	2025/10/31~2026/10/31(Acter) 2025/01/11~2026/01/10(Acter Thailand) 2025/12/18~2026/10/31(AIL)	Overall credit limit	None
Financing Contract	Taishin International Bank	2025/12/23~2026/11/30(Acter) 2025/04/18~2025/11/28(Japan Rayzher)	Overall credit limit	None
Financing Contract	Taipei Fubon Bank	2025/06/11~2026/06/11(Acter) 2024/11/29~2027/11/29(Nova Tech) 2025/07/16~2026/07/16(Rayzher、Japan Rayzher) 2025/08/08~2026/08/07(Acter Vietnam) 2025/06/16~2026/06/16(SHI)	Overall credit limit	None

Agreement	Counterparty	Period	Major Contents	Restrictions
Financing Contract	Mizuho Bank	2025/04/15~2026/04/15(Acter) 2025/09/15~2026/09/15(SHI) 2025/04/01~2026/04/01(Rayzher) 2025/04/02~2026/04/02(Acter Thailand)	Overall credit limit	None
Financing Contract	Far Eastern International Bank	2025/09/03~2028/09/03(Acter)	Overall credit limit	None
Financing Contract	DBS	2025/04/30~2026/04/30(Acter、SHI) 2025/03/31~2026/03/30(Nova Tech)	Overall credit limit	None
Financing Contract	E.SUN BANK	2025/11/11~2026/11/11(Nova Tech) 2025/11/18~2026/11/12(Shenzhen Dingmao) 2025/05/02~2026/05/02(Rayzher) 2024/12/04~2025/12/04(Japan Rayzher)	Overall credit limit	None
Financing Contract	First Bank	2025/05/26~2026/05/25(Acter Vietnam) 2026/02/11~2026/07/11(Rayzher) 2025/01/20~2026/01/20(Acter Indonesia)	Overall credit limit	None
Financing Contract	Bank SinoPac	2025/02/25~2026/01/31(Acter Shenzhen、Shenzhen Dingmao、Acter Integration) 2026/02/01~2027/01/31(Winmax、Suzhou Winmax)	Overall credit limit	None
Financing Contract	Shanghai Pudong Development Bank	2025/02/11~2026/02/07(Acter Integration) 2026/02/07~2027/02/07(Winmax、Suzhou Winmax)	Overall credit limit	None
Financing Contract	China Construction Bank	2025/01/13~2025/12/24(Acter Integration) 2025/08/28~2026/08/28(Winmax) 2025/07/11~2026/05/27(Suzhou Winmax)	Overall credit limit	None
Financing Contract	Huaxia Bank	2025/05/20~2026/05/20(Acter Integration) 2025/03/21~2026/03/21(Winmax、Suzhou Winmax)	Overall credit limit	None
Financing Contract	Bank Of Ningbo	2025/03/13~2026/03/13(Acter Integration)	Overall credit limit	None
Financing Contract	China Merchants Bank Co., Ltd.	2024/02/05~2026/11/11(Acter Integration)	Overall credit limit	None
Financing Contract	Bank Of China	2026/02/21~2027/02/20(Winmax)	Overall credit limit	None
Financing Contract	Fubon China	2025/08/19~2028/08/31(Winmax、Suzhou Winmax)	Overall credit limit	None
Financing Contract	Cathay United Bank Company Limited	2025/09/11~2026/09/11(Acter、SHI、Rayzher)	Overall credit limit	None
Financing Contract	Yuanta Bank	2025/12/04~2026/12/03(Rayzher)	Overall credit limit	None
Financing Contract	KGI Bank Co., Ltd.	2025/07/23~2026/07/23(Acter) 2026/08/19~2026/06/06(AIL) 2025/07/23~2026/07/23(SHI)	Overall credit limit	None
Financing Contract	China CITIC Bank	2025/06/05~2026/06/05(Acter Integration、ATM) 2026/02/11~2029/02/11(Winmax、Suzhou Winmax) 2025/08/16~2026/08/16(Acter Thailand)	Overall credit limit	None

Agreement	Counterparty	Period	Major Contents	Restrictions
Financing Contract	TECHCOM BANK	2025/06/24~2026/06/23(Acter Vietnam)	Bank Guarantee	None
Financing Contract	BIDV	2024/03/15~2026/03/14(Acter Vietnam)	Bank Guarantee	None
Financing Contract	LH BANK	2024/11/25~2025/11/25(Acter Thailand)	Overall credit limit	None
Engineering Contract	W8 Company	Work completed and inspected according to schedule from 2026/02/09	Engineering Contract	Guaranteed commitment
Engineering Contract	W8 Company	Work completed and inspected according to schedule from 2026/01/27	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2026/01/20	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2026/01/13	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2026/01/05	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/12/18	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/12/01	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/11/18	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/10/22	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/10/21	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/08/27	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/10/22	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/10/01	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/10/14	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/10/14	Engineering Contract	Guaranteed commitment
Engineering Contract	W8 Company	Work completed and inspected according to schedule from 2025/06/09	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/07/04	Engineering Contract	Guaranteed commitment
Engineering Contract	M3 Company	Work completed and inspected according to schedule from 2025/05/12	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/07/02	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/05/15	Engineering Contract	Guaranteed commitment
Engineering Contract	S3 Company	Work completed and inspected according to schedule from 2025/07/02	Engineering Contract	Guaranteed commitment

Agreement	Counterparty	Period	Major Contents	Restrictions
Engineering Contract	C8 Company	Work completed and inspected according to schedule from 2024/07/01	Engineering Contract	Guaranteed commitment
Engineering Contract	H3 Company	Work completed and inspected according to schedule from 2024/05/02	Engineering Contract	Guaranteed commitment
Engineering Contract	K2 Company	Work completed and inspected according to schedule from 2024/02/29	Engineering Contract	Guaranteed commitment
Engineering Contract	T7 Company	Work completed and inspected according to schedule from 2024/04/12	Engineering Contract	Guaranteed commitment
Engineering Contract	L4 Company	Work completed and inspected according to schedule from 2024/01/08	Engineering Contract	Guaranteed commitment
Engineering Contract	K1 Company	Work completed and inspected according to schedule from 2024/01/05	Engineering Contract	Guaranteed commitment
Engineering Contract	W8 Company	Work completed and inspected according to schedule from 2023/11/02	Engineering Contract	Guaranteed commitment
Engineering Contract	W9 Company	Work completed and inspected according to schedule from 2023/11/02	Engineering Contract	Guaranteed commitment
Engineering Contract	T6 Company	Work completed and inspected according to schedule from 2022/06/22	Engineering Contract	Guaranteed commitment
Engineering Contract	L4 Company	Work completed and inspected according to schedule from 2022/10/20	Engineering Contract	Guaranteed commitment
Engineering Contract	L5 Company	Work completed and inspected according to schedule from 2021/11/03	Engineering Contract	Guaranteed commitment
Engineering Contract	L4 Company	Work completed and inspected according to schedule from 2019/11/07	Engineering Contract	Guaranteed commitment
Engineering Contract	Neweb Vietnam Co., Ltd.	Work completed and inspected according to schedule from 2023/07/14	Engineering Contract	Guaranteed commitment
Engineering Contract	Wistron InfoComm (Vietnam) Co., Ltd	Work completed and inspected according to schedule from 2023/09/25	Engineering Contract	Guaranteed commitment
Engineering Contract	Wistron InfoComm (Vietnam) Co., Ltd	Work completed and inspected according to schedule from 2024/04/25	Engineering Contract	Guaranteed commitment
Engineering Contract	Senao Networks Vietnam Co., Ltd.	Work completed and inspected according to schedule from 2025/04/01	Engineering Contract	Guaranteed commitment
Engineering Contract	TRIPOD VIETNAM (CHAUDUC) ELECTRONIC COMPANY LIMITED	Work completed and inspected according to schedule from 2025/10/28	Engineering Contract	Guaranteed commitment
Engineering Contract	S11 Company	Work completed and inspected according to schedule from 2025/01/06	Engineering Contract	Guaranteed commitment
Engineering Contract	L6 Company	Work completed and inspected according to schedule from 2023/01/09	Engineering Contract	Guaranteed commitment
Engineering Contract	Panasonic Taiwan	Work completed and inspected according to schedule from 2016/12/26	Engineering Contract	Guaranteed commitment
Engineering Contract	C7 Company	Work completed and inspected according to schedule from 2025/01/15	Engineering Contract	Guaranteed commitment
Engineering Contract	Phoenix Silicon International Corporation	Work completed and inspected according to schedule from 2025/08/22	Engineering Contract	Guaranteed commitment
Engineering Contract	U2 Company	Work completed and inspected according to schedule from 2024/05/23	Engineering Contract	Guaranteed commitment

Agreement	Counterparty	Period	Major Contents	Restrictions
Engineering Contract	P5 Company	Work completed and inspected according to schedule from 2025/12/08	Engineering Contract	Guaranteed commitment
Engineering Contract	P2 Company	Work completed and inspected according to schedule from 2023/12/01	Engineering Contract	Guaranteed commitment
Engineering Contract	M2 Company	2025/11/01~2027/11/01	Engineering Contract	Guaranteed commitment
Sales Contract	KUNSHAN REZOTA CO.,LTD.	Work completed and inspected according to schedule from 2025/05/09	Sales Contract	None
Engineering Contract	H2 Company	Work completed and inspected according to schedule from 2022/02/11	Engineering Contract	Guaranteed commitment
Engineering Contract	H2 Company	Work completed and inspected according to schedule from 2022/05/06	Engineering Contract	Guaranteed commitment
Engineering Contract	H2 Company	Work completed and inspected according to schedule from 2023/01/10	Engineering Contract	Guaranteed commitment
Engineering Contract	W10 Company	Work completed and inspected according to schedule from 2023/05/01	Engineering Contract	Guaranteed commitment
Engineering Contract	N2 Company	Work completed and inspected according to schedule from 2024/02/28	Engineering Contract	Guaranteed commitment
Engineering Contract	F3 Company	Work completed and inspected according to schedule from 2024/01/31	Engineering Contract	Guaranteed commitment
Engineering Contract	G2 Company	Work completed and inspected according to schedule from 2024/02/01	Engineering Contract	Guaranteed commitment
Engineering Contract	D2 Company	Work completed and inspected according to schedule from 2024/01/30	Engineering Contract	Guaranteed commitment
Engineering Contract	D2 Company	Work completed and inspected according to schedule from 2024/08/15	Engineering Contract	Guaranteed commitment
Engineering Contract	S4 Company	Work completed and inspected according to schedule from 2025/05/31	Engineering Contract	Guaranteed commitment
Engineering Contract	L7 Company	Work completed and inspected according to schedule from 2025/01/10	Engineering Contract	Guaranteed commitment
Engineering Contract	L7 Company	Work completed and inspected according to schedule from 2025/04/14	Engineering Contract	Guaranteed commitment
Engineering Contract	W2 Company	Work completed and inspected according to schedule from 2025/01/25	Engineering Contract	Guaranteed commitment
Engineering Contract	Q1 Company	Work completed and inspected according to schedule from 2025/02/28	Engineering Contract	Guaranteed commitment
Engineering Contract	H5 Company	Work completed and inspected according to schedule from 2025/12/01	Engineering Contract	Guaranteed commitment
Engineering and Equipment Contract	S8 Company	Work completed and inspected according to schedule from 2022/08/16	Engineering and Equipment Contract	Guaranteed commitment
Engineering and Equipment Contract	Y2 Company	2025/12/19~2026/12/01	Engineering and Equipment Contract	Guaranteed commitment

Agreement	Counterparty	Period	Major Contents	Restrictions
Engineering and Equipment Contract	S1 Company	Work completed and inspected according to schedule from 2023/02/01	Engineering and Equipment Contract	Guaranteed commitment
Engineering and Equipment Contract	S12 Company	Work completed and inspected according to schedule from 2023/06/28	Engineering and Equipment Contract	Guaranteed commitment
Engineering and Equipment Contract	D2 Company	Work completed and inspected according to schedule from 2024/07/01	Engineering and Equipment Contract	Guaranteed commitment
Engineering and Equipment Contract	T1 Company	Work completed and inspected according to schedule from 2026/01/10	Engineering and Equipment Contract	Guaranteed commitment
Engineering and Equipment Contract	S18 Company	Work completed and inspected according to schedule from 2026/02/01	Engineering and Equipment Contract	Guaranteed commitment
Engineering and Equipment Contract	S16 Company	Work completed and inspected according to schedule from 2025/01/02	Engineering and Equipment Contract	Guaranteed commitment

V. Review and Analysis of Financial Conditions, Financial Performance, and Risk Management

i. Financial Position

Unit: NT\$ thousand

Item	Year	2024	2025	Difference	
				Amount	%
Current Assets		29,964,271	36,346,314	6,382,043	21.30
Non-Current Assets		4,113,408	4,973,555	860,147	20.91
Total Assets		34,077,679	41,319,869	7,242,190	21.25
Current Liabilities		16,138,093	20,466,786	4,328,693	26.82
Non-Current Liabilities		1,213,276	1,435,557	222,281	18.32
Total Liabilities		17,351,369	21,902,343	4,550,974	26.23
Capital stock		620,405	620,405	0	-
Capital surplus		3,797,691	3,820,560	22,869	0.60
Retained Earnings		5,565,062	7,165,779	1,600,717	28.76
Other Equity		986,962	1,512,209	525,247	53.22
Total Equity attributable to the parent of company		10,970,120	13,118,953	2,148,833	19.59
Total Equity		16,726,310	19,417,526	2,691,216	16.09

1. Analysis of changes in financial ratios:

- (1) Current assets increased due to the increase in cash and cash equivalents, contract assets and accounts receivable in 2025.
- (2) Non-current assets increased due to the increase in non-current financial assets at fair value through other comprehensive income in 2025.
- (3) Current Liabilities increased due to the increase in contract liabilities and accounts payable in 2025.
- (4) Retained earnings increased due to revenue growth in 2025, resulting in higher net income for the period.
- (5) Other equity increased due to the increase in unrealised gains (losses) from financial assets measured at fair value through other comprehensive income.

2. Future response actions: Not applicable.

ii. Financial Performance

Unit: NT\$ thousand

Item	Year	2024	2025	Difference	Percentage change (%)
Cost of Sales		23,676,006	33,633,804	9,957,798	42.06
Gross Profit		6,577,847	7,848,108	1,270,261	19.31
Operating Expenses		2,170,852	2,144,773	(26,079)	(1.20)
Operating Income		4,406,995	5,703,335	1,296,340	29.42
Non-operating Income and Gains		475,130	383,429	(91,701)	(19.30)
Non-operating Expenses and Losses		24,906	24,270	(636)	(2.55)
Income Before Tax		4,857,219	6,062,494	1,205,275	24.81
Tax Expense		1,269,208	1,458,160	188,952	14.89
Net Income		3,588,011	4,604,334	1,016,323	28.33

1. Analysis of changes in financial ratios:

- (1) The increase in net sales was mainly due to the growth in cleanroom electromechanical integration projects in 2025.
- (2) The increase in cost of sales, operating income, and income before tax were mainly due to the increase in net sales.

2. Expected sales volume and basis for estimates:

Please refer to page 4 “2.2.2 Expected sales volume and basis for estimates” of this annual report.

iii. Cash Flow

1. Cash Flow Analysis for the Current Year (2025)

Item \ Year	2024	2025	Variance %
Cash Flow Ratio (%)	13.90	28.34	103.88
Cash Flow Adequacy Ratio (%)	58.79	82.23	39.87
Cash Reinvestment Ratio (%)	1.87	6.37	240.64

Analysis of financial ratio change:

1. The increase in cash flow ratio was mainly due to a decrease in the outflow of current receivables/payables and contract assets/liabilities compared with the same period, resulting in a 159% increase in net cash inflow from operating activities.
2. The increase in cash flow adequacy ratio was mainly due to a 72% increase in profit before tax, which increased net cash inflows from operating activities over the past five years..
3. The increase in cash reinvestment ratio was mainly due to a 159% increase in net cash inflow from operating activities.

2. Remedy for Cash Deficit and Liquidity Analysis

None.

3. Cash Flow Analysis for the Coming Year (2026)

Cash and Cash Equivalents, Beginning of Year (1)	Estimated Net Cash Flow from Operating Activities (2)	Estimated Cash Outflow (Inflow) from Investing and Financing Activities (3)	Cash Surplus (Deficit) (1)+(2)-(3)	Leverage of Cash Surplus (Deficit)	
				Investment Plans	Financing Plans
12,996,241	3,500,000	895,000	15,601,241	None	None

Analysis of change in cash flow for the coming year:

1. Operating Activities: The cash inflow will be generating from construction revenue.
2. Investing Activities: The cash outflow will be mainly due to financing or investment plans and acquisition of assets needed for expanding operations.
3. Financing Activities: The cash outflow will be mainly due to cash dividend payment and repayment of bank loans.

iv. Major Capital Expenditure Items

None.

v. Investment Policy in Last Year, Main Causes for Profits or Losses, Improvement Plans and the Investment Plans for the Coming Year

1. Investment Policy

Acter is moving toward the goal of becoming a globalized organization, adopting a multi-regional strategy to pursue stable growth across global markets. With a focus on strengthening the Asian market, it aims to expand its successful experience to other parts of the world. This strategy begins with the Greater China region, where the company has subsidiaries in Suzhou, Shenzhen and Shanghai. Each subsidiary will be run by a dedicated team in order to closely serve local industry. Southeast Asia, Japan, and South Asia are key focus areas for expanding overseas business, with plans to set up in Malaysia, Indonesia, and India. By which time, Taiwan, China, Singapore and Vietnam will play a role as a support center that supplies Malaysian and Indonesian counterparts with raw materials, technical know-how, and human resources. Once the Southeast Asian subsidiaries have formed a functional network, they will provide more flexibility to the company's engineering services in Southeast Asia. In 2024 and 2025, the group further expanded internationally by establishing subsidiaries in Japan, India, and the USA,

enhancing its advantages in one-stop turnkey project services through vertical and horizontal resource integration.

In addition, the company's subsidiary Acter Technology Integration Group Co., Ltd. officially listed on the Shanghai Stock Exchange on Oct. 13, 2022, which is expected to expand China and international business, attract and motivate local talents, increase the company's reputations and enhance its global competitiveness, bring positive effects to the image and business development of the company and create added value to its reinvestments.

2. Main Causes for Profits or Losses and Improvement Plans

(1) Driven by the simultaneous uptrend in demand for advanced semiconductor manufacturing processes and AI-related infrastructure, and supported by the Group's ongoing efforts to optimize management efficiency across engineering design, construction execution, team integration, and raw material procurement, the company ensured on-time project delivery while maintaining high quality standards. As a result, multiple projects for technology leaders—covering new plant construction and capacity expansion—progressed into the acceptance and handover phase. This momentum pushed full-year revenue.

(2) Improvement Plans

The company will seek to implement its management model with the subsidiaries, while in the meantime developing an elite team of local talent that is capable of handling existing technologies and actively visit customers to obtain orders.

3. Investment Plans for the Coming Year

With the rapid growth in global AI, high-performance computing, and cloud service demands, advanced packaging technologies and high-bandwidth memory have become key semiconductor investment focuses for 2026. This drives increased factory construction and capacity expansion in foundries, advanced packaging, testing, and memory industries, boosting capital spending plans in Taiwan, the U.S., and Southeast Asia. Acter Group aims to meet the diverse market expansion needs of its clients over the next year by continuing to uphold its competitive advantages of internationalization, differentiation, and diversification. By integrating the vertical and horizontal value chains of the group and its partners, the company will deepen its market presence in Greater Asia, while simultaneously accelerating its service expansion into the North American market. By providing localized support for customers' fab construction and capacity expansion needs, Acter aims to enhance its capabilities in undertaking large-scale turnkey projects, thereby laying a more solid foundation for sustained growth in the Group's overall operating scale.

vi. Analysis of Risk Management

1. Effects of Changes in Interest Rates, Foreign Exchange Rates and Inflation on Corporate and its affiliates Finance, and Future Response Measures

(1) Interest Rates

A. Effects of Changes in Interest Rates on Corporate and its affiliates Finance

The interest income or interest expenses to net operating revenues in 2025 accounted for 0.45% and 0.06%, respectively. The effect of interest rate movements on net income was limited.

Unit: NT\$ thousand

Item	Year	2025	As of March 3, 2026
Interest Income(1)		188,467	Note1
Interest Expenses(2)		24,078	
Net Operating Revenue(3)		41,481,912	
Ratio of Interest Income to Net Operating Revenue (1)/(3)		0.45%	
Ratio of Interest Expenses to Net Operating Revenue (2)/(3)		0.06%	

Note1: Financial information in 2025 has been audited by CPA and financial information as of March 3, 2026 has not been reviewed by CPA.

B. Future Response Measures

The company's interest expenses were incurred mainly due to the utilization of short-term working capital financing offered by banks. The company will continue maintaining close relationships with banking partners in order to borrow funds at more favorable rates and reduce interest expenses.

(2) Foreign exchange rates

A. Effects of Changes in Foreign Exchange Rates on Corporate and its affiliates Finance

The company and its affiliates are construction services providers and not importer/exporter. Although some of its raw materials are purchased from overseas suppliers and are denominated in foreign currencies, the exchange gain (losses) in 2025 amounted to NTD 5,054 thousand, accounting for 0.01% of the annual net revenue and 0.09% of operating profit. For this reason, changes in exchange rates should not cause any significant impact on the company and its affiliates' revenues and profitability.

Unit: NT\$ thousand

Item	Year	2025	As of March 3, 2026
Income/Loss from Foreign Exchange Transactions		5,054	Note1
Net Operating Revenue		41,481,912	
Ratio of Income/Loss from Foreign Exchange Transactions to Net Operating Revenue(%)		0.01%	
Operating Income		5,703,335	
Ratio of Income/Loss from Foreign Exchange Transactions to Operating Income (%)		0.09%	

Note1: Financial information in 2025 has been audited by CPA and financial information as of March 3, 2026 has not been reviewed by CPA.

B. Future Response Measures

Although exchange rate fluctuations have little effect on the company and its affiliates' operations, the company still attempts to mitigate exchange risks by closely monitoring exchange rate information provided by its banking partners, and by reflecting exchange rate fluctuations into the pricing of its sales and purchases.

(3) Inflation

A. Effects of Changes in Inflation on Corporate and its affiliates Finance

The changes in inflation does not have a significant impact on the company's profits and business operations during the most recent fiscal year and during the current fiscal year up to the date of printing of this annual report.

B. Future Response Measures

The company constantly monitors price changes in the market, and maintains good relations with suppliers to minimize the effect of cost variations on profitability. At the same time, the company has strict budget and internal controls in place to keep operating costs and expenses within reasonable levels.

2. Policies, Main Causes of Gain or Loss and Future Response Measures with Respect to High-risk, High-leveraged Investments, Lending or Endorsement Guarantees, and Derivatives Transactions

- (1) The Company did not engage in any high-risk or high-leveraged investments during the most recent fiscal year and during the current fiscal year up to the date of printing of the annual report.
- (2) The company and its subsidiaries have established respectively the “Procedure for Loaning of Company Funds” or “Financing and external guarantee management system” which were reported to and approved by the shareholders meeting as the basis for making loans to others. The transactions and procedures related to lending are based on the company’s norm.
- (3) The company and its subsidiaries have established respectively the “Procedure for Endorsements and Guarantees” or “Financing and external guarantee management system” which were reported to and approved by the shareholders meeting as the basis for making endorsements and guarantees for others. The transactions and procedures related to making endorsement and guarantees are based on the company’s norm.
- (4) The Company and its subsidiaries have established the “Procedure for Acquisition and Disposal of Assets.” or “Major operation and investment decision management system” which were reported to and approved by the shareholders meeting as the basis for conducting any derivative transactions. The transaction and procedures related to conducting any derivative transactions are based on the Company’s norm.

3. Future Research & Development Projects and Corresponding Budget

The R&D focus of system integration engineering is different from that of other industries in that system integration engineering is a customized solution developed based on a project owner’s needs, for which the company is required to explore different combinations of construction techniques, materials and equipment to deliver the best solution, while developing an operating system and environment that satisfies customers’ production requirements. Due to the high dependency on customers’ industry characteristics, the company’s R&D efforts are largely focused on industry-specific innovations. In order to excel in innovation, the company and its affiliates have developed a fundamental research, design and management procedure that brings different teams of researchers to develop a tightly integrated customer solution. Below is a description of the company’s future R&D plans:

- (1) Patent development: Acter Group continuously secures patents in construction methods, applications and new materials, and software programming of a chemical equipment supply system. Through industry and technology trend analysis, it identifies valuable R&D projects that benefit the company and market, strategically acquiring core engineering technology patents.
- (2) Talent incubation and academia-industry cooperation: the company has comprehensive on-the-job training programs in place to help employees develop skills required, and works with scholars to explore new innovations. The company has been collaborating with Taipei Tech, Taiwan Tech, NCUT, NYUST, NKUST,

FEU, and HKU in an internship program since 2006, and allying with Taipei Tech and NCUT. In June 2024, a collaboration agreement was signed with the NCHU Academia-Industry Collaboration Center to jointly promote innovation and talent development in the field of engineering technology.

- (3) Energy-saving technologies: in light of rising global emphasis on energy-saving, green and low-carbon lifestyles, the group continues to conduct research into and develop environmental protection related engineering technology and products, develop high-efficiency eco-friendly facilities and energy management technologies, enhance the energy efficiency of energy consumption products, facilitate its integration with intelligent system, and optimize the control, optimize the application of energy-saving technology with our know-how in the field, and build a production environment with more efficient technologies to assist the industry in transformation to net zero emissions.
- (4) Studies on rationalized production procedures: in-depth studies on project owners' production procedures are helpful to facilitate communications with them. Doing so allows the company to make adjustments and help project owners optimize the efficiency of their production environment. Due to the extensive range of industries that the company's services touch on, it is imperative for the company to gain in-depth knowledge of production procedures involved before recommending any solutions to customers.
- (5) In utilization of the technical capability of established Building Information Modeling (BIM) - Revit of Company, take one step further into the Digital Twin application technology for air conditioning system which applies the digital computing and simulation technology in design and construction process so that the design efficiency, optimization design, construction efficiency and efficiency optimization of system energy is improved; the system balance and performance validation is assisted during the completion acceptance process so that the acceptance efficiency is improved; in the operation phase, the BIM, energy model, environmental control model, and monitoring system of physical and digital systems is integrated to perform the system operation management, system predictive maintenance diagnosis, faults diagnosis, operation optimization analysis, and artificial intelligence mechanical learning so that the risk of unanticipated faults is reduced, the operating costs is decreased, and the system energy efficiency is improved.
- (6) To solve the time-consuming and complicated modeling and calculation issues of air conditioning design engineers in the design stage, the Building Information Modeling (BIM) of Revit and energy simulation technology is integrated and utilized by external computer programs so that the system design calculation report will be produced automatically through the automation database connection mechanism between the system design data, which not only can assist the air conditioning design engineers to complete air conditioning design volume calculations efficiently but also perform the value engineering analysis such as energy efficiency and cost optimization calculations.
- (7) The adoption of illuminance simulation software-aided lighting design ensures that the number of installed lighting fixtures matches actual needs, while achieving the goal of minimal deviations and reduced energy consumption.

(8) Import the 3D drawing and cooperate with the 3D online platform to improve the quality and efficiency of the project, reduce the correction and adjustment time required for the follow-up pipeline overlay conflicts, and import the ISOGEN software to save time costs, establish the pipeline ISO diagram, so that the pipeline can be factory preset to reduce waste and reduce carbon emissions.

(9) Implement automated modeling and train automated programming personnel. Use AI to reduce repetitive tasks, lower time costs, and decrease the need for modeling manpower. Utilize programs to automatically verify the accuracy and correctness of models, reduce human error, and improve work efficiency.

(10) Corresponding Budget

Unit: NT\$ thousand

Research projects	Current Progress	Expected research expenditure in the future	Completion Date	Project Description	Major factors that will impact future success
Digital Intelligence industry-academia cooperation program	In progress	3,060 (Excluding the initial investment of NT\$2,040 thousands)	Nov. 2026 (The first phase was completed in June 2023)	<ul style="list-style-type: none"> ■ Apply multi-industry experience to establish standardized design to accelerate R&D innovation ■ Apply digital computation and simulation technology in the design and construction process to enhance and optimize design efficiency, construction efficiency, and system energy efficiency 	<ul style="list-style-type: none"> ■ Combining academic knowledge with practice ■ Passing down technical applications
Patents	We are continually applying for related patents	419,150	Dec. 2027	<ul style="list-style-type: none"> ■ Construction techniques are optimized and the capabilities of equipments are upgraded. ■ New function requirements and new system development ■ Reduce procurement costs 	<ul style="list-style-type: none"> ■ Personnel participate in research ■ Encouragement and support from company ■ local policy support
Constructing Digital Twin and applications of air-conditioning systems with BIM and simulation technology (Phase 2)	In progress	3,060	Jul. 2027	<ul style="list-style-type: none"> ■ Integrate Revit's BIM and energy simulation technology in the design and construction process to improve design efficiency and system energy efficiency optimization 	<ul style="list-style-type: none"> ■ Openness of the application

Research projects	Current Progress	Expected research expenditure in the future	Completion Date	Project Description	Major factors that will impact future success
API automated modeling	In progress	1,200	May 2027	<ul style="list-style-type: none"> ■ Reduce repetitive modeling tasks and establish regularization ■ Reduce personnel operation time, speed up drawing output ■ Automatic model validation 	<ul style="list-style-type: none"> ■ Improve efficiency ■ Automatic model accuracy ■ Improve drawing accuracy

4. Effects of and Response to Changes in Policies and Regulations Relating to Corporate Finance and Sales

The company constantly monitors changes in key policies and regulations around the world. The company also gathers market intelligence and adjusts business strategies to better control its financial performance. There have been no changes in key policies or regulations, locally or overseas, that have caused significant impact on the company's financial performance during the most recent fiscal year and during the current fiscal year up to the date of printing of this annual report.

5. Effects of and Response to Changes in Technology (including cyber security risks) and in Industry Relating to Corporate Finance and Sales

The company proactively builds a cross-border supply and service network in line with market trends and overall growth strategies. We have expanded operations to Singapore, Malaysia, Vietnam, Indonesia, Thailand, Japan, India, the US, and mainland China. As globalization and digital transformation accelerate, managing cybersecurity risks has become essential for sustainable business success.

To ensure operational stability, we prioritize the protection of confidential information and cybersecurity resilience, safeguarding information assets across global locations. In response to multinational operations, subsidiaries worldwide comply with local regulations and operational needs by establishing and enforcing Cyber Security Policies. Additionally, we enhance perimeter defenses, strengthen employee cybersecurity awareness, and develop robust disaster recovery mechanisms to prevent internal and external risks, ensuring uninterrupted global operations.

The group regularly conducts cybersecurity risk assessments. During the most recent fiscal year and during the current fiscal year up to the date of printing of this annual report, no significant financial or operational impacts from technological changes or cyber incidents were observed. However, given the rapidly evolving cyber threats, unknown risks cannot be fully ruled out. We will continue investing in defense enhancements and strengthening digital resilience to minimize potential operational disruptions and ensure long-term stable operations.

6. The Impact of Changes in Corporate Image on Corporate Risk Management, and the Company's Response Measures

The company and its affiliates have strived to upgrade its technical know-how in line with market trends since incorporation. It places a primary focus on quality, technology and service, and is dedicated to helping customers adopt the latest technologies. Over the years, the company has provided engineering services to a number of well-known

companies including Siliconware Precision Industries, TSMC, DELTA, and Corning (Taiwan). There has been no negative impact on the company's image requiring crisis management during the most recent fiscal year and during the current fiscal year up to the date of printing of this annual report.

7. Expected Benefits from, Risks Relating to and Response to Merger and Acquisition Plans

The Company and its affiliates have no ongoing merger and acquisition activities.

8. Expected Benefits from, Risks Relating to and Response to Factory Expansion Plans

The company currently does not have any plans to expand its plants.

9. Risks Relating to and Response to Excessive Concentration of Purchasing Sources and Excessive Customer Concentration

The company provides construction services on a project-by-project basis. It mainly serves manufacturing companies and has no fixed customers. However, for large projects, there may be cases where revenue is earned from a few concentrated customers over a short period of time. As a means of controlling credit risks, the company performs credit assessments on customers before a project begins, and closely monitors customers' operations and market information once a project has kicked off.

The company conducts purchasing according to the nature and progress of construction, while adhering strictly to procurement and outsourcing procedures. There has been no concentration of purchasing during the most recent fiscal year and during the current fiscal year up to the date of printing of this annual report.

10. Effects of, Risks Relating to and Response to Large Share Transfers or Changes in Shareholdings by Directors or Shareholders with Shareholdings of over 10%

The share transfer of the company's directors or shareholders with shareholdings of over 10% during the most recent fiscal year and during the current fiscal year up to the date of printing of this annual report has been disclosed on page 94. Because the counterparties of the transfer is trust with discretion reserved, it will not cause significant impact on the company.

11. Effects of, Risks Relating to and Response to Changes in Control over the Company

There were no changes in control over the company during the most recent fiscal year and during the current fiscal year up to the date of printing of this annual report.

12. Litigious or Non-litigious Matters

(1) Major litigious, non-litigious or administrative disputes that have been concluded by means of a final and unappealable judgment during the most recent fiscal year and during the current fiscal year up to the date of printing of this annual report: None.

(2) Major litigious, non-litigious or administrative disputes that are still under litigation as of the date of printing of this annual report:

A. The non-contentious case of project payment with Wintek Corporation (Wintek) and its subsidiaries in China and Vietnam:

Cause of lawsuit: The Company and its subsidiary undertook the new manufacturing facility projects of Wintek in Dongguan, China and Gwangju, Vietnam between 2012 and 2013. Wintek started to be delinquent on payments in 2013 and filed for reorganization with Taiwan Taichung District Court on October 13, 2014. To protect the Company's rights as creditor, proceedings have been ongoing in respective jurisdictions for the debts in accordance with local legal

requirements.

Status of lawsuit:

- a. Wintek Taiwan: Taiwan Taichung District Court has confirmed the reorganization ruling of Wintek on October 5, 2016. Currently it has entered the reorganization procedure. As of the printing date of the annual report, Wintek has made four installments and loss ratio for the firm with unwarranted claim is 16%, 6%, 10%, and 8%, respectively. The Company has acquired the first to fourth compensation payments.
- b. Wintek subsidiary in Vietnam: It has obtained an arbitrary award of winning a court case through Vietnam international arbitrary center. The parties shall reach a settlement pursuant to the payment on the arbitrary award and come to an agreement on reduction of debt with three installment payments. The Company has acquired all installment payments.
- c. Wintek subsidiary in China: After Guangdong Dongguan People' Court conducted corporate reorganization ruling, the first loss ratio for the firm with unwarranted claim is 6.5%, and every firm will be paid with an extra of CNY 50,000 as compensation money. The Company has acquired the first compensation money in 2017 and the second allocation in 2021. The amount of the second allocation is the unpaid balance after the first payment multiplied by the second loss ratio the firm with unwarranted claim of 6.26%.

B. Project payment lawsuit against Jing He Science Co., Ltd. (JHS) N2O & CO2 Gas Plant:

Cause of lawsuit: Nova Technology Corp. (Nova Tech), a subsidiary company, undertook the expansion of Jing He's JHS N2O&CO2 Gas Plant on October 29, 2012. Jing He terminated the contract unilaterally before completion. Both parties disputed over the percentage of completion, and Jing He refused to make payments. The said dispute required the judicial investigations, so Nova Tech filed an action to request for NT\$122.091 million, payments of the construction.

Status of lawsuit: Nova Tech filed a civil action against Jing He on October 29, 2013. In the first trial on December 29, 2023, the Taoyuan District Court ruled that Jing He should pay NT\$22.876 million to Nova Tech. (Case No: Taiwan Taoyuan District Court 2013 Jien-Zi No.71) Nova Tech has recognized a loss of NT\$12 million in the fiscal year 2023.

C. Project payment lawsuit against ProAsia Semiconductor Corporation (PASC) Lixing Plant:

Cause of lawsuit: RAYZHER INDUSTRIAL CO., LTD. (RAYZHER), a subsidiary company, undertook the secondary electrical distribution engineering project for the cleanroom at PASC's Lixing Plant on September 18, 2023. During the project execution, design changes were made to accommodate the requirements of a third-party client, resulting in adjustments to the scope of work. Following a dispute, PASC refused to pay the remaining project costs, acceptance payments, and additional payments totaling NT\$80.886 million.

Status of lawsuit: On December 30, 2025, RAYZHER retained legal counsel to file a lawsuit regarding the aforementioned payment dispute. The case has been accepted by the Hsinchu District Court of Taiwan and has entered the trial proceedings.

13. Other Major Risks

None.

vii. Other Important Matter

None.

VI. Special Disclosure

i. Summary of Affiliated Companies

Relevant information has been uploaded to the MOPS. Please refer to the MOPS -> Electronic Books -> Shareholders' meetings.

ii. Private Placement Securities in the Most Recent Years

None.

iii. Other matters that require additional description

None.

VII. Any situations listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of printing of the annual report

None.

ACTER GROUP CORPORATION LIMITED

Chairman: Chin-Li Liang

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