

Implementation Item	Implementation Status			Non-implementation and Its Reason(s)								
	Yes	No	Summary									
I. Does the Company establish a dedicated (ad-hoc) governance structure that is authorized and supervised by the board of directors to promote sustainable development?	V		The Company has set up a sustainable development committee with the President as the chairman and department heads as ex-officio members. It reviews the effectiveness of sustainability implementation and formulate improvement plans, and reports to the Board of Directors every six months on the implementation results and the work plan for the next year. The sustainable development committee carry out actions and integrate sustainable development into daily operations after the evaluation by Board of Directors. The sustainable development committee consists of six working groups, including Corporate Governance, Sustainable Supply, Environmental Safety and Health Management, Product Responsibility, Employee Care and Development, and Social Participation, with representatives from each functional group serving as members to be in charge of promoting ESG project.	No difference								
II. Does the Company follow materiality principle to conduct risk assessment for environmental, social and corporate governance topics related to company operation, and establish risk management related policy or strategy?	V		The Company has established a risk management policy and defined various types of risks in accordance with the Company's business. The risk categories include hazard risk, operational risk, strategic risk, contractual risk, financial risk, climate change risk and so on. Each department is responsible for establishing a risk management mechanism according to its authority and responsibility. The Company also follows international standards, including the principles of stakeholder inclusiveness, sustainability, materiality and integrity to formulate relevant strategies for each major issue. For more details on the effectiveness and evaluation of major issues, please refer to the management guidelines in each chapter of the year 2024 ESG Report. <table><tr><th>Major Issues Aspects</th><th>Risk Assessment Item</th><th>Policy or Strategy</th><th>Results</th></tr><tr><td>Governance</td><td>Product Innovation and Development</td><td>Actively investing in research and development resources and collaborating with industry, government, and academia to develop</td><td>① Total of 13 cumulative applications in 2024, with a target achievement rate of 216%. ② Re-evaluation rate was 20%.</td></tr></table>	Major Issues Aspects	Risk Assessment Item	Policy or Strategy	Results	Governance	Product Innovation and Development	Actively investing in research and development resources and collaborating with industry, government, and academia to develop	① Total of 13 cumulative applications in 2024, with a target achievement rate of 216%. ② Re-evaluation rate was 20%.	No difference
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Governance	Product Innovation and Development	Actively investing in research and development resources and collaborating with industry, government, and academia to develop	① Total of 13 cumulative applications in 2024, with a target achievement rate of 216%. ② Re-evaluation rate was 20%.									

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					high-performance, energy-efficient products to enhance market competitiveness. Additionally, adhering to intellectual property management policies and goals, protecting technological innovations through patent applications, accumulating intangible assets, and strengthening market leadership.		
				Financial performance	With the core values of "Integrity, Innovation, Customer Satisfaction, and Commitment", the company actively invests in technology research and development, and cooperates with industry, government, and	The revenue of 2024 was 7.582 billion NTD, and the EPS was 8.24 NTD.	

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					academia in order to create good business results in the future.		
				Corporate Governance	We have established a corporate governance code of practice and set up independent professional committees, such as the Audit and Remuneration Committees, to ensure fair and transparent decision-making. The Board of Directors regularly reviews internal control and risk management mechanisms to strengthen compliance oversight and ensure business operations align with sustainable development goals.	Continuously ranked in the top 5% of corporate governance evaluations.	
			Environment	Carbon	The company has	The total amount of	

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				Management	established an	GHG emission has decreased by 19.95% compared to the baseline year of 2021.
				GHG Emission	environmental, safety and health energy policy, and set goals and specific implementation plans, which are regularly reviewed by the Environmental Safety and Health Energy Management Committee to reduce carbon emissions and mitigate global warming.	
				Energy management	The company has established an environmental, safety and health energy policy, and set goals and specific implementation plans, which are regularly reviewed by the Environmental	The unit electricity consumption has decreased by 7.92% compared to the baseline year of 2020.

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					Safety and Health Energy Management Committee. The company promotes energy conservation and reduces electricity consumption per unit of product through energy saving, and has also introduced energy storage and energy creation systems to achieve energy autonomy.		
			Social	Talent Development and Training	We have established an education and training procedure and built a comprehensive competency training system, importing a digital learning platform. We provide diverse learning opportunities through online, offline, and blended learning methods. Furthermore, we also enhance employee adaptability and	① The average annual learning hours per employee was ≥34 hours. ② The course participation rate was ≥95%.	

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					competitiveness through leadership development programs and job rotation, ensuring corporate innovation and sustainable development.		
				Talent attraction and retention	The Company's recruitment and compensation policies comply with local regulations and international labor human rights standards to protect labor rights and interests, so as to create a friendly workplace and implement work-family balance.	① 11.5% of net profit before tax was contributed to employee bonus. ② The average salary was 28.91% higher than the national average salary. ③ The retention rate of new employees(IDL) was 84.62%.	
III. Environmental Issues (i) Has the company set an environmental management system designed to industry characteristics?	V		The company has obtained environmental management system (ISO 14001:2015) and green house gas inventory (ISO 14064:2018) certifications. The environment, health, and safety energy management committee was set up for quarterly discussion on the implementation progress and related performance to reduce environmental impact and continuous improvement. The company is also dedicated to developing production mode that is productive and also environment friendly. It set up the environment, health, safety, and energy policy to include measures such as energy saving and carbon reduction, pollution prevention, waste reduction, and so on in daily operation to implement environmental				No difference

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			protection in the production process. The company was honored with the "Silver Award" in the 3rd National Enterprise Environmental Protection Award by the Environmental Protection Administration and obtained the "Green Factory Label" (Certificate No. GF0084) from the Industrial Development Bureau.					
(ii) Is the company committed to improving energy efficiency and using recycled materials with low impact on the environment?	V		1.Improving energy efficiency ① The unit electricity consumption for products increased by 2.2% in 2024 compared to 2023. ② In line with the global trend of CO ₂ emission reduction in automobiles, the company launched a new product "high efficiency rectifier diode" and "ultra high efficiency rectifier diode", which can be applied to automobiles to increase the efficiency of generators to 78% and 84% and reduce CO ₂ emission 2.Using environmentally friendly recycled materials ① Recycling and reusing: the company recycled cyanide-containing wastewater, resulting in the recovery of 744 kg of gold plating solution in 2024, from which 0.243 kg of gold were extracted. ② Raw material reduction: CF ₄ , N ₂ O are not used in the new process; both of them decreased 11.1% respectively in 2024.	No difference				
(iii) Does the company evaluate current and future climate change potential risks and opportunities and take measures related to climate related topics?	V		In response to the impact of climate change on corporate operation, the Company has set up an effective risk management mechanism for climate change and introduced Task Force on Climate-related Financial Disclosures (TCFD) structure to reduce the risk and seize the business opportunity. The responding measures of risk and opportunity of climate change are as follows: <table><tr><th>Risk Type</th><th>Responding Measures</th></tr><tr><td>Transformation risks</td><td>①Reduce greenhouse gas - Clean production: CF₄、N₂O、IPA are not used in the new process to achieve the greenhouse gas reduction target. - Green products: High efficiency diodes (LLD), which can improve the efficiency of generators to 70~78% and reduce CO₂ emissions, replaces standard diodes. ②Electricity saving and carbon reduction - Energy saving：Adjust the reasonable power consumption of </td></tr></table>	Risk Type	Responding Measures	Transformation risks	①Reduce greenhouse gas - Clean production: CF₄、N₂O、IPA are not used in the new process to achieve the greenhouse gas reduction target. - Green products: High efficiency diodes (LLD), which can improve the efficiency of generators to 70~78% and reduce CO₂ emissions, replaces standard diodes. ②Electricity saving and carbon reduction - Energy saving：Adjust the reasonable power consumption of	No difference
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			production equipment, utility equipment, and design energy-saving factory system. ● Energy storage : Using smart meters to shift peak electricity consumption to off-peak hours and participating in Taipower's demand response activity. The actual capacity was reduced by 6,438kW in 2024. ● Energy creation : 343kW of solar modules were installed, and the solar power generation is 366,408 kWh/year in 2024. ● Green energy : The company is committed to using 50% green electricity in 2030, and purchasing 7.5MW of wind power for 20 years.(2030-2049) ③Water conservation and carbon reduction ● Daily water saving and weight reduction: Water saving equipment replacement, water monitoring equipment installment, water saving promotion. ● Water shortage adjustment: Install wastewater recycling system and vacuum evaporator year by year to achieve the goal of wastewater reduction.	
			Physical risks	
			In line with the trend of CO2 emission reduction, the company has gradually launched green products (LLD → ULLD → 48V power module 100KW IGBT power module 180KW IGBT power module), which can make the product energy saving from 60% to 99%, and make the product carbon reduction from 125g/Km to 0g/Km, in order to comply with the trend of energy saving and emission reduction.	
(iv) Does the company collect the data of the past two years on GHG emission, water consumption and the weight of waste as well as set up related environmental impact reduction policy?	V		The company has set up environmental, safety, health and energy policy and sets targets and specific implementation plans in the areas of climate change, energy management, water management, waste management and air pollution prevention in accordance with the policy requirements. The Environmental, Safety, Health and Energy Management Committee regularly reviews and tracks actions on a quarterly basis in order to reduce the impact on the environment. The goals of 2025 and goals of 2024 and its achievement status are shown in the following table.	No difference

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			Item	Goal for 2025	Goal for 2024	Achievements for 2024
			GHG reduction	5%	GHG emission per unit of production decreased 5%	Decreased 8.3%
			Water resource reduction	1%	Water consumption per unit of production 1%	Increased 0.2%
			Waste reduction	1%	Waste per unit of production decreased 1%	Increased 33.7%
			Electricity reduction	1%	Electricity consumption per unit of production decreased 1%	Decreased 2.2%
			The company promotes various energy-saving improvement measures by introducing the environmental management system and energy management system. In addition, the Company also follows the standard of ISO 14064-1 to conduct greenhouse gas inventory and self-disclosure; according to the results of the inventory, the Company's greenhouse gas emissions for year 2023-2024 are shown in the following table.			
			Unit : ton CO2e/year			
			Year	2023	2024	
			Emissions	88,660	81,282	
			For water resource management, the Company improves the utilization and reduce waste through the following actions:			
Item	Actions					
Water saving measure	① Daily water saving and reduction: Promote water saving concept to reduce the water consumption per unit product, such as water-saving equipment replacement, water-use monitoring equipment installment, the reasonable water					

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			consumption of process equipment adjustment, recycle water for refrigeration and air-conditioning, recycle pure water manufacturing system. ② Water shortage adjustment: The waste water recovery system and vacuum evaporator are installed year by year to achieve the goal of waste water reduction. The water consumption of the company for the years 2023-2024 is shown in the table below, and the total water savings for the year 2024 amounted to -2,899 metric tons, which is less -1.2% than 2023. Unit : meter/year <table><tr><td>Year</td><td>2023</td><td>2024</td></tr><tr><td>Water consumption</td><td>241,092</td><td>243,991</td></tr></table> For waste management, the company is completely outsourced with no violation. The waste reduction strategies include resource reduction, classifying and recycling, etc. The total weight of waste and the amount of recycling for the years 2023-2024 are shown in the table below: Unit : Kg/year <table><tr><td>Year</td><td>2023</td><td>2024</td></tr><tr><td>General industrial waste</td><td>395,296</td><td>633,683</td></tr><tr><td>Hazardous industrial waste</td><td>198,576</td><td>16,160</td></tr><tr><td>Total weight of waste recycling</td><td>383,836</td><td>506,207</td></tr></table>	Year	2023	2024	Water consumption	241,092	243,991	Year	2023	2024	General industrial waste	395,296	633,683	Hazardous industrial waste	198,576	16,160	Total weight of waste recycling	383,836	506,207	
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IV. Social Issues (i) Does the company set policies and procedures in compliance with regulations and internationally recognized human rights principles?	V		The company follows Labor Standard Act and other regulations and international recognized human rights standards when making human rights policy and related procedure, so the employees can be treated with fairness and dignity. We have set up regulations to prevent sexual harassment and illegal violation to ensure rights in gender equality and prohibited discrimination, as well as regulations on recruitment, transposition and resignation. Strictly prohibit any illegal discrimination treat all employees equally. In order to protect employee rights and encourage employee feedback, various communication	No difference																		

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			channels are set up including: employee feedback mailbox, stakeholders’ complaint and feedback mailbox for the Audit Committee, sexual harassment complaint channel, dishonest behavior complaint channel, etc, for two-way interaction to reduce infringement of employee rights. In addition, employee meetings are regularly held for General Manager and top level supervisors to report annual operation performance, major strategy, and encouragement, so the employees would have a better understanding of the operating status and changes. Labor management meetings are also held on a quarterly basis for communication between representatives from management level and employees. Supervisors in every department conduct routine communication meetings with employees regularly to distribute administration and management orders and listen to employees’ needs.											
(ii) Does the company establish appropriately employees welfare measures (including salary and compensation, leave and others), and link operational performance or achievements with employee salary and compensation?	V		The company offers various benefits and competitive remunerations for employees. In addition to legal requirements, there are many benefits that are superior to the regulations and meet employees” needs such as: three-day volunteer leaves, maternity allowance and child care allowance, etc. When employees need to take a longer period leave in conditions of parental leave, army service leave and major injuries leave, and so on, they can apply for leave without pay to take care of family needs and reinstate afterwards. Also, the company provides pension allocation and payment in accordance with “Labor Standards Act” and “Labor Pension Act”. For the old labor pension system, the Company will allocate 2% of the monthly salary to a special account in the Bank of Taiwan under the name of the Supervisory Committee of Labor Pension Preparation Fund. For the new labor pension system, 6% of the monthly salary as pension will be allocated to a personal account in the Labor Insurance Bureau. The company has set up an Employee Welfare Committee to handle all welfare matters. <table><tr><th>Benefits</th><th>Items</th></tr><tr><td>Work benefit</td><td>Surplus bonus, mid-year bonus, meal allowance</td></tr><tr><td>Holiday bonus</td><td>Dragon Boat Festival bonus, Mid-Autumn Festival bonus, Labor Day voucher, CNY bonus</td></tr><tr><td>Family support</td><td>Maternity allowance, child care allowance, birthday monetary gift, wedding monetary gift, funeral allowance</td></tr><tr><td>Healthy</td><td>Group insurance, annual employee health checkup, on-site doctor</td></tr></table>	Benefits	Items	Work benefit	Surplus bonus, mid-year bonus, meal allowance	Holiday bonus	Dragon Boat Festival bonus, Mid-Autumn Festival bonus, Labor Day voucher, CNY bonus	Family support	Maternity allowance, child care allowance, birthday monetary gift, wedding monetary gift, funeral allowance	Healthy	Group insurance, annual employee health checkup, on-site doctor	No difference
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			<table><tr><td>benefit</td><td>health consultation</td></tr><tr><td>Feature bonus</td><td>Employee travel, annual senior employee celebration, project recognition (best patent, invention), club activity</td></tr></table> Employee remuneration includes salary, allowances, bonuses, and employee dividends, and there is no difference for factors such as gender, religion, race, nationality, and political party in remuneration standard, but depends on the employee’s education, experience, professionalism, and work performance. In addition, the Company evaluates the salary level in the market and overall economy index when planning for salary adjustment policy. The company's overall salary adjustment rate in 2024 was 6.01%. The Articles of Incorporation also states that if the Company is profitable at the annual year end calculation, it should allocate no less than 5% for employee remuneration. The allocated amount for each employee depends on his or her job title, contribution, and performance. Detailed information on the company’s employee welfare measures has been disclosed in the ESG report and published on the company’s official website as well as the MOPS.		benefit	health consultation	Feature bonus	Employee travel, annual senior employee celebration, project recognition (best patent, invention), club activity	
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(iii) Does the company provide employees with a safe and healthy working environment, and implement regularly safety and health training?	V		1. There is an equipment maintenance system for all equipment in the factory. Apart from regular daily inspections, environmental health and safety personnel conduct monthly sampling. If deficiencies are identified during inspections, relevant departments are notified to make improvements to ensure a safe working environment. ① Industrial safety inspection: 36 potential safety and health deficiencies were found in the factory. Among them, general safety accounted for 36%, followed by chemical management at 30%. All deficiencies have been improved. ② Occupational health and safety training: The company has implemented occupational safety and health training, surpassing legal requirements by organizing numerous drills independently. In 2024, a total of 2,088 training hours were conducted, with an average of 2.65 training hours per person. 2. The company obtained ISO 45001:2018 and TOSHMS certification. The company also passed the "Occupational Safety and Health Management System Performance Review" in 2021. The company was honored by the Department of Labor's Occupational Safety and Health Administration, as a "Core Enterprise Promoting		No difference				

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			Safety and Health Family for a Term of 3 Years." 3. The company has established an "Accident Handling Procedure" and conducts analysis of accident causes, implementing appropriate preventive measures. In 2024, there were a total of 7 occupational accidents, with 5 incidents related to traffic accidents and 2 incidents classified as other accidents, representing a small percentage of the total workforce. Safety and health education and training totaled 2,088 hours in 2024, with an average of 2.65 training hours per person. The Actron total injury index for 2024 was 0.06, lower than the industry average in the automotive sector. Additionally, the accumulated accident-free hours in 2024 amounted to 6,195,803 hours. 4. In 2024, there were no fire accidents or work-related fatalities. To mitigate the risk of electrical equipment fires, professional personnel were commissioned to conduct infrared imaging inspections of the electrical equipment. In 2024, a total of 371 equipment points were inspected, with 16 abnormal points identified, resulting in an abnormality rate of 4.3%. All identified issues have been improved. The detailed description of our company's work environment regarding employee safety and health has been disclosed in our ESG report.	
(iv) Does the company establish effective career development training plans for employees?	V		The company has established a comprehensive training mechanism based on the core functions of the three-track system (management, technical, and administrative positions) in order to strengthen the professional ability of our employees. The company held more than 197 courses, and the total annual training hours reached 27,941 hours in 2024.	No difference
(v) Does the company comply with relevant laws and international standards, and establish a policy and complaint procedure to protect the rights of consumers or customers with regard to customer health and safety, customer privacy, marketing and labeling of products and services?	V		The company develops our products in accordance with the 3R principles of Reduce, Reuse, and Recycle from product design, raw material procurement, and production to green design. The company obtained the IATF 16949 and has strictly followed the relevant laws and regulations and international standards for the health and safety of customers, customer privacy, marketing and labeling of products and services. The company has a number of customer complaint channels and standard operating procedures for handling customer complaints, which are continuously tracked and improved to ensure that the quality of products at all stages meets customer requirements and relevant regulations. For customer complaints and appeals, the company will establish product and process customer complaint risk profiles to formulate corresponding prevention and improvement activities to achieve higher customer satisfaction.	No difference

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(vi) Does the company set supplier management policy and request suppliers to comply with related standards on the topics of environmental, occupational safety and health or labor right, and their implementation status?	V		The company has established a procurement policy and a code of conduct for suppliers to require suppliers to abide by and jointly practice sustainable development. In selecting suppliers, suppliers need to provide certificate, such as IATF16949, ISO 9001. The company needs to assist suppliers to set up relevant systems and obtain certificate if suppliers haven't received certificate of ISO 9001. The company not only evaluates the quality, cost, delivery time and technical capability of the delivered goods, but also extends the environmental protection, occupational safety and health, and social impact. The company has also set up procurement environmental safety and health management procedures to ensure that raw materials, technical products, and technical services comply with national laws and organizational environmental safety and health requirements, and to fulfill green supply chain management and corporate social responsibility. 100% of the company's raw materials and products comply with RoHS, and suppliers do not use minerals from conflict areas. The company may cancel or terminate the contract at any time if suppliers violate their commitments and have significant impact on the environment and society. The company conducts an annual audit of major suppliers every year, and completes audits of all major suppliers every three years. A total of 17 major suppliers were selected for audits in the categories of raw materials, all improvements have been made, and no supplier has been removed from the qualified list in 2024.	No difference
V. Does the Company refer to international reporting rules or guidelines to publish CSR Report to disclose non-financial information of the Company? Does the company obtain third party assurance or certification for the reports above?	V		The 2024 ESG Report was in accordance with the GRI Standards core option published by Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board(SASB Principle), and verified by SGS Taiwan to assure that the contents of the report comply with the GRI Standards core option and the AA1000 Type 1 medium assurance level.	No difference
VI. If the Company has established the sustainable development principles based on “the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies”, please describe any discrepancy between the Principles and their implementation: No difference				
VII. Other important information to facilitate better understanding of the company’s implementation of sustainable development: (i) Environmental protection: Actron enhances garbage sorting, recycles reusable resources and reuses relevant packaging materials. The company also appoints qualified manufacturers approved by the Environmental Protection Administration to carry out waste recycling and disposal operations.				

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(ii) Community participation, social contribution, social service, social charity: Actron adheres to the spirit of “taken from society, give back to society”, the company participates in community development and charitable organizations through various channels from time to time to help disadvantaged group. (1)Sep 2024- Purchased 49 packs of 3kg rice for 8,281 NTD in replacement of the burning joss money on the Ghost Festival, and donated the rice to Department of Social Welfare, Taoyuan after worship. (2)Sep 2024- Purchased charity Mid-Autumn Festival gift boxes totaling 4,680 NTD for suppliers. (3)Oct 2024- Held up beach cleaning activity in Chuwei beach, Taoyuan. Actron Volunteers removed a total of 166 kilograms of trash which is equal to reduced 342kg CO2 emission. (4)Dec 2024- Held a seminar to share the concept of sustainability in enterprises and colleges in Chung Yuan Christian University of Pharmacy and Science, a total of 30 graduate students participated. (5)Collected 539 invoices in 2024 and donated to “Syin-lu Social Welfare Foundation Taoyuan” to support disadvantaged group. In addition, the company also echoed the battery recycle event from the Environmental Protection and donated 40kg batteries which is equal to reduce 320 m2 soil pollution to “PareParents’ Association of the Intellectual Disable Persons of Taoyuan City”. (6)The total number of volunteer hours is 1,002 hours. The volunteer activities are held as follows: remedial teaching at Luchu Elementary School, beach cleanup at Chuwei beach, river patrol at Nankan Creek, invoices donation and battery recycling.				
(iii) Awards : (1)May 2024- Received the honor of “Top 5% in the listed company” in the 10th Corporate Governance Evaluation. (2)Jun 2024- Obtained the 1.5°C Electronic Label. (3)Sep 2024- Ranked the 3rd place in the “CommonWealth Magazine Corporate Sustainability Award”. (4)Sep 2024- Received the Common Wealth Talent Sustainability Award for two consecutive years. (5)Oct 2024- Received the honor of Valeo Best Performance Award. (6)Dec 2024- Received the Taiwan Top 100 Sustainable Exemplar Enterprise Award from TCSA for two consecutive years. (7)Dec 2024- Received the Corporate Sustainability Award from TCSA for nine consecutive years. (8)Dec 2024- Received Taoyuan City Corporate River Adoption Special Merit Award.				
(iv) Others: A detailed explanation of our company's sustainability practices has been disclosed in our ESG report. The ESG report has been uploaded to the company's official website and the MOPS.				