Apacer

2025

SUSTAINABILITY REPORT

Create and Share Warm Memories

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About the Report

Editorial Principles and Reference Frameworks

This report has been prepared in full compliance with the Taiwan Stock Exchange’s “Procedures for the Disclosure and Filing of Corporate Environmental, Social, and Governance (ESG) Information” and “Procedures for the Application and Filing of Corrections to Corporate Environmental, Social, and Governance (ESG) Information Disclosures.” At the same time, through an internationally recognized reporting framework, it comprehensively discloses the issues of concern to Apacer’s stake-holders in the economic, environmental, and social domains.

Drawing on domestic and international sustainability and industry trends, and iden-tifying stakeholder concerns through materiality analysis, this report centers its dis-closures on these key issues. Furthermore, the report’s preparation adheres to the eight reporting principles outlined in the GRI Standards and is written in accordance with the materiality, inclusivity, responsiveness, and impact criteria of the AA1000 AccountAbility Principle Standards (APS, 2018 edition).

Issuing Entity	Framework/Regulations
The United Nations, UN	United Nations Sustainable Development Goals (UN SDGs)
Global Sustainability Standards Board (GSSB)	GRI Standards (GRI Standards 2021)
IFRS Foundation	SASB- Semiconductors
Taiwan Stock Exchange	Regulations Governing the Preparation and Filing of Sustainability Reports by Listed Companies

Reporting Boundary

The information disclosed in this report covers the period from January 1, 2025, to December 31, 2025. This is Apacer’s 13th sustainability report. Apacer prepared this report in accordance with the Taiwan Stock Exchange’s “Procedures for the Disclo-sure of Corporate Environmental, Social, and Governance (ESG) Information” and “Procedures for Applying for Corrections to Corporate Environmental, Social, and Governance (ESG) Information Disclosures.“ The overall scope of coverage for the Sustainability Report and the financial statements is as shown in the table below.

Company Name	Financial Report Boundary	Disclosure Scope of Each Aspect in the Sustainability Report		
		Environ-mental	Social	Corporate Governance Governance
Apacer Taiwan Operations Headquarters	✓	✓	✓	✓
UD info Corp.	✓		✓	✓
Apacer Electronics (Shanghai) Co., Ltd.	✓		✓	✓
Apacer Memory America, Inc. (U.S.)	✓		✓	✓
Apacer Technology B.V. (Eu-rope)	✓		✓	✓
Apacer Technology Corp. (Ja-pan)	✓		✓	✓
Apacer Technologies Pvt. Ltd. (India)	✓		✓	✓
Hongyu Limited (Hong Kong)	✓			✓
Apacer Technology （BVI） Inc.	✓			✓
Shenzhen Qijing Technology Co., Ltd.	✓			✓

Data Quality

Internal Management

To ensure the transparency and credibility of information disclosure, and to enhance the comparability of performance and the substance of reporting, this report was prepared by the Sustainability Development Committee, approved by the CEO and Chairman through an internal electronic approval process, and will be announced following approval by the Board of Directors starting in 2024.The previous report was published in August 2025. We publish a sustainability report annually and make it available on our corporate website at and to continuously communicate Apacer’ s sustainability initiatives to the public.

November–December 2025	January–April 2026	May 2026	June–August 2026
Kickoff Meeting to Establish Material Topics & Begin Compilation of the Sustainability Re-port	This report was prepared and compiled by the Sustainability De-velopment Com-mittee	Verified by a third-party international organization	Finalized and graphically de-signed following submission to the Sustainability De-velopment Com-mittee and the Board of Directors

Contact Information

We look forward to partnering with all our stakeholders. Your feedback is our great-est motivation for improvement. Please feel free to contact us with any questions regarding sustainable operations:

Secretariat of the Sustainability Development Committee

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Email: Mei_Lin@apacer.com
Address: 1st Floor, No. 32, Zhongcheng Road, Tucheng District, New Taipei City

Download the Sustainability Report: Click here

Third-Party Verification

BSI (British Standards Institution), an independent and credible third-party organiza-tion, was commissioned to verify the report in accordance with the AA1000AS v3 Assurance Standard (2008) and Assurance Type 1 as specified in its 2018 Appendix. The report complies with the moderate assurance standard and the GRI Standards. Please refer to the Independent Assurance Statement in the appendix of this report for details regarding BSI’ s independent third-party verification. Apacer commis-sioned BSI to verify the report against the GRI Sustainability Reporting Guidelines (GRI Guidelines) 2021 version, AA1000 v3 Verification Type 1 at the moderate as-surance level, and SASB Verification Type 1 at the moderate assurance level. For third-party verification of the remaining management issues, please refer to Appen-dix 4.

Sustainability Dimen-sions	Verification Items	Verification Body	Verification Level
Sustainability Infor-mation Disclosure	Sustainability Report	British Stand-ards Institution (BSI)	AA1000AS v3 TYPE I Mod-erate
Financial Management	Annual Report	KPMG	Rules for Auditors’ Certifi-cation of Financial State-ments and Generally Ac-cepted Auditing Standards
Operations and Custom-er Relations	ISO 9001：2015	Bureau Veritas	
Environmental Man-agement	ISO 14064-1：2018 ISO 14001：2015	Bureau Veritas	
Occupational Health Management	ISO 45001：2018	Bureau Veritas	
Information Security Management	ISO 27001：2022	TÜV NORD	

Message from the CEO

By the beginning and end of 2025, the memory industry had undergone a com-plete transformation due to AI applications. In contrast to the bleak market conditions at the start of the year—marked by an oversupply of raw materials—inventory shortages had emerged by year-end, leading to rising prices and supply shortages. Balancing opera-tional needs with maximizing business profitability became a challenge for all business owners.After a year of testing, we passed this challenge and reaped the sweet rewards of record-high revenue. At the same time, Apacer continued to make significant pro-gress toward sustainable development, as summarized below:

Focus Areas	Corporate Governance	Environmental	Social
Key Initia-tives	• Ranked in the top 5% of corporate governance evaluations for three con-secutive years (in the market capitalization cat-egory of 5 billion to 10 bil-lion yuan) • Cumulative number of pa-tents as of 2026: 205 (in-cluding pending and pre-viously filed applications) • Products have received the Taiwan Excellence Award, the EE Award for Products, and Best in Show recognition	• Obtained the ISO 14064-1:2018 Assurance State-ment • Launched completely lead-free SSD products to help customers meet EU RoHS regulations ahead of schedule • Achieved a "B" rating in the 2025 CDP assessment	• Received the New Taipei City Award for Migrant Worker-Friendly Enter-prises • Received the Common-Wealth Talent Sustainabil-ity Award • Implemented projects promoting Taiwanese music culture and social welfare

When it comes to corporate sustainability, Apacer pursues not only EPS but also focuses on ESG. From an environmental perspective, we are committed to reducing the genera-tion of hazardous industrial waste and encourage our employees to turn off lights when not in use; we have developed completely lead-free SSD and DRAM products that com-ply with EU RoHS regulations to reduce the generation of hazardous electronic waste. We also voluntarily participate in the CDP (Carbon Disclosure Project) assessment and have obtained RBA (Responsible Business Alliance) certification. Furthermore, we have proactively conducted organizational GHG inventories ahead of the deadlines set by Taiwanese regulations and have successfully completed third-party verification by our parent company for two consecutive years. Furthermore, Apacer maintains strong and stable relationships with its supply chain partners and customers. We regularly hold supplier conferences and conduct customer satisfaction surveys to understand the needs of all stakeholders and communicate the company's key initiatives. Regarding employee and social responsibilities, we continue to enhance employee benefits; start-ing in 2025, we introduced a birthday leave benefit for employees, while also organizing band performances, vegetarian dining events, and the "Beautiful Memories with You—Hospice Care Project."

As a publicly traded company, Apacer not only fulfills its corporate responsibilities and advances ESG initiatives but also maintains a constant focus on potential operational and climate change risks. We engage in discussions on these issues and implement risk management measures to ensure operational stability while contributing to society and sharing the fruits of our business success with all stakeholders.

Director and CEO **C.K. Chang**

Sustainability Strategy Development

Sustainable Strategy Development Blueprint

In line with its brand slogan, “Access the Best: Strive for Perfection, Share Memories,” Apacer has derived its core brand values: “Walk the Talk, Strive for Better, and Move Forward Together with Partners,” which are summarized as “Becoming Better Partners.” Based on these values, the company has formulated long-term operational strategies and is responding to the United Nations Sustainable Development Goals (SDGs) through concrete actions.

Becoming Better Partners

Doing What We Say

With transparency and integrity as the cornerstone, we pursue stable corporate operations while responding to local needs and preserving Taiwanese culture.

United Nations Sustainable Development Goals

8 Decent Work and Economic Growth

16 Peace, Justice and Strong Institutions

Detailed Objectives	Detailed Objectives
8.2	16.5/16.6

Material Topics

Business Integrity, Corporate Governance, Economic Performance, Regulatory Compliance, Information Security

Apacer’s Commitment

With sustainable operations as our goal, we expect to remain profitable over the next five years and give back to the local community, committing to building a livable and harmonious home. At the same time, we will continue to strengthen corporate governance, enhance transparency, and protect the rights and interests of shareholders and stakeholders.

Strive for better

Comply with regulations and continuously reduce the environmental impact of our operations, moving toward becoming a green enterprise

United Nations Sustainable Development Goals

12 Responsible Consumption and Production

Detailed Objectives	Detailed Objectives
12.2	12.4

Material Topics

Raw Material Use

Product Quality and Safety

Apacer’s Commitment

We have fully implemented the RoHS Directive in our manufacturing processes and materials management, complying with REACH regulations and relevant customer requirements; we are committed to meeting RBA regulations by auditing component suppliers and obtaining environmental commitment letters from them; and we enforce supplier management standards for hazardous substances (HSF) to achieve green and smart management

Apacer conducts health and safety impact assessments on all its products. For instance, we have fully implemented the RoHS Directive in our manufacturing processes and materials management to comply with REACH regulations and relevant customer requirements, and we conduct safety testing in accordance with electronic product standards to obtain safety certifications.

Growing Together with Partners

We foster a friendly workplace environment, implement sustainable supply chain management, and work hand in hand with our business partners to grow together

United Nations Sustainable Development Goals

4 Quality Education

17 Partnerships for the Goals

Detailed Objectives	Detailed Objectives
8.5/8.5	17.17

Material Topics

Employee Benefits and Compensation

Supply Chain Management

Apacer’s Commitment

In line with the company’s vision, mission, and core values, we have established a safe and healthy work environment. We continue to implement the A+ EAPs (Employee Assistance Program) to foster a supportive and healthy workplace, thereby protecting the physical and mental well-being and safety of our employees.

Regarding supplier management processes and procedures—including the screening and evaluation of suppliers and contractors based on governance, environmental, and social standards—we not only maintain supply chain stability but also ensure delivery quality and timeliness. This enables us to provide on-time delivery services to customers and, in turn, achieve operational profitability.

Note: Please refer to the specific targets of the United Nations Sustainable Development Goals (SDGs)

2025 Key Sustainability Performance Indicators

For details on the achievement status of each objective, please refer to the relevant sections

A Trusted Partner in Innovation

1) Ranked in the top 5% for corporate governance evaluations
(in the category of companies with a market capitalization between NT$5 billion and NT$10 billion))

2) 2025 revenue of NT$ 11.124 billion, EPS of NT$6.7

A Partner for a Green Environment

Reduce hazardous industrial waste by 5% compared to 2024

A Partner for Shared Growth

1) Customer Satisfaction Survey

Satisfaction Score 90.1 points

questionnaires returned 103

2) Results of the Supplier Conference

Attendance rate 89.3%

Satisfaction 100 points

A Partner for a Friendly and Healthy Workplace

1) External Compensation Benchmarking (P50 and above)

2) Retention rate for dual-track talent 99%

3) Employee Turnover Rate Below 2%

A Partner for a Livable Community

1) Completed 4 palliative care documentation projects*

2) Project to promote Taiwanese music culture 100,000 NT dollars

Internal Sustainability Management Mechanisms

Sustainability Development Committee - Organizational Structure

Apacer integrates sustainability principles into its business operations. To advance sustainability initiatives, the company has established a Sustainability Development Committee. The Board of Directors serves as the highest decision-making body for the company's sustainability and risk management, with the Audit Committee assisting the Board in overseeing the operations of sustainability and risk management. The Chairman serves as the Chair of the Committee, and the CEO serves as the Secretary-General. In accordance with the company's vision and goals, the Committee formulates ESG policies and manages the implementation of sustainability initiatives.
Two divisions have been established under the Sustainability Development Committee:

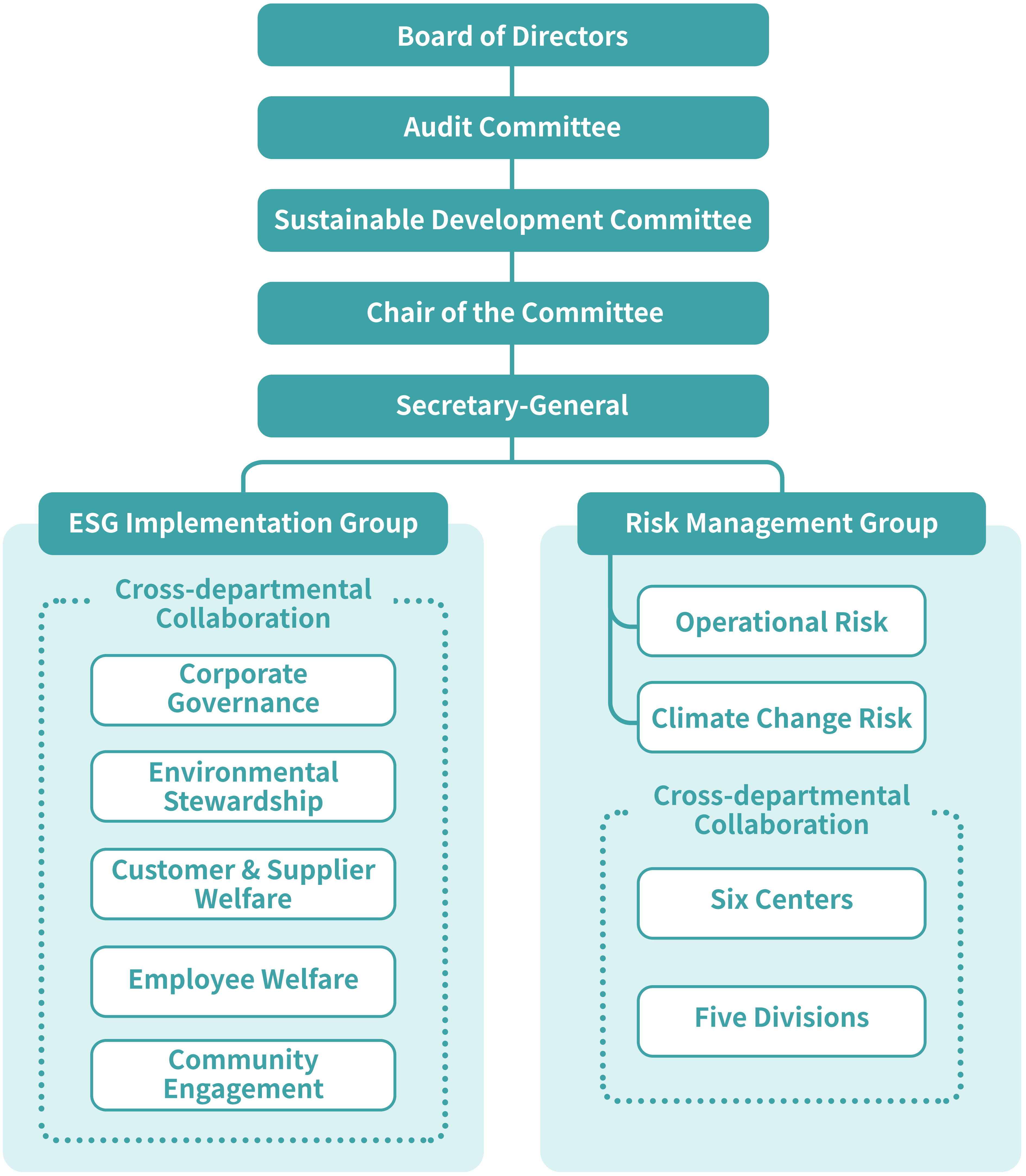
- **ESG Implementation Group**

Comprising five sub-groups: "Corporate Governance," "Employee Welfare," "Customer and Supplier Welfare," "Environmental Stewardship," and "Community Engagement." Each sub-group is led by the head of the relevant department, who establishes projects and organizes task forces in accordance with the sub-group's short-, medium-, and long-term goals to integrate departmental daily operations with sustainability initiatives.

- **Risk Management Group**

Composed of heads of the six major centers and five divisions, this group regularly reviews various risks facing the company, implements controls, and proposes improvement plans.

Each quarter, the Secretariat convenes individual review meetings attended by the Chairperson and the Secretary-General to ensure the progress and effectiveness of all tasks. Additionally, at the end of each year, all information—including the progress of key initiatives, project outcomes, and annual performance—is compiled and reported to the Board of Directors to ensure consistency in the Board members' understanding of policies and their benefits.



Apacer’ s Sustainability Journey

2015 Established the CSR Committee and defined organizational roles to implement corporate social responsibility; obtained ISO 14001:2004, IECQ QC080000:2012, and ISO 50001:2011 certifications

2016 Launched the Apacer “One Day of Volunteering” initiative; obtained certification for the new version of ISO 14001:2015

2017 Joined the Responsible Business Alliance (RBA) and received Silver-level certification; the 2016 Sustainability Report won the Silver Award at the TCSA Taiwan Sustainability Report Awards for the first time

2018 Continued to implement strategic actions aligned with the United Nations Sustainable Development Goals (SDGs)

2019 Developed a sustainability strategy aligned with the brand’ s core value of “Being a Good Companion”

2020 Achieved ISO 45001:2018 certification and retained RBA Silver certification

2021 In response to international trends, reorganized the CSR Committee into the Sustainability Development Committee, incorporating more units to foster cross-departmental collaboration and enhance operational performance and impact

2022 Received RBA Silver certification and multiple domestic and international awards, and launched the corporate mascot, APA

2023 Planned to obtain ISO 14064-1:2018 certification and published the 2022 Sustainability Report in accordance with the GRI 2021 Guidelines

2024 Received an ISO 14064-1:2018 Assurance Statement for the 2023 GHG inventory; the Sustainability Report won the TCSA Sustainability Report Award—Gold Award

2025 Obtained the ISO 14064-1:2018 Assurance Statement for the 2024 GHG inventory; received a “B” rating in the CDP Carbon Disclosure Project

Stakeholder Engagement

Stakeholder Communication Channels and Topics

Stakeholders	The Significance of Apacer to Stakeholders	Stakeholder Engagement			Focus on Material Topics	Apacer’s Response
		Purpose	Results	Channels and Frequency		
Employees	Our employees are among our top priorities as stakeholders; their creativity and retention are fundamental to Apacer’s continued leadership in the industry	Annual employee turnover rate consistently remains below 2.5%	● External compensation benchmarking at the P50 level or above ● 99% retention rate for dual-track talent ● Employee turnover rate below 2.0% ● Zero workplace accidents	- Regularly convenes review meetings of the Sustainability Development Committee, the Strategy and Management Committee, the Employee Benefits Committee, and the Occupational Safety and Health Management Committee - Promotes relevant knowledge and activities through the company intranet on an ad hoc basis - Internal employee grievance channels	- Employee Compensation and Benefits - Economic Performance	- Continually promote A+EAPs (Employee Assistance Programs) - Organizing the Apacer Academy and developing a dual-track talent development system
Customers	We are customer-centric, creating innovative products and services to deliver the best user experience. Customer demands for environmental and social responsibility drive Apacer to continuously raise our standards	Strengthening Market Competitiveness Maintain a customer satisfaction score of 85 or higher	● Completed a customer satisfaction survey, achieving a satisfaction score of 90.1 ● Completed 103 key customer satisfaction surveys	- Customer Relationship Management (CRM) System - After-Sales Service System: eRMA - Annual Customer Satisfaction Survey - Customer service hotline and online inquiries	- Corporate Governance - Information Security - Product Quality and Safety - Raw Material Use	- Addressing Shortcomings Through Customer Satisfaction Surveys - Meeting customer needs through international certifications - Research and development of products and value-added technologies that address customer pain points
Investors	Capital investment represents investors’ trust and support for the company, enabling Apacer to continue innovating and moving forward while ensuring sustainable business operations	Strengthening Investor/ Institutional Relations	● Held 2 investor briefings ● Held 1 annual shareholders’ meeting ● Issued 17 press releases on major events ● Received a total of 3 calls from shareholders in 2025	- Institutional Investor Briefings - Media press releases - Company website - Investor Relations Contact - Taiwan Stock Exchange Information Observation Station	-Corporate Governance -Business Integrity - Economic Performance - Regulatory Compliance	- Enhancing transparency through public events such as shareholder meetings and investor briefings - Enhancing information disclosure in both Chinese and English on the official website - Answering shareholder inquiries via the “” hotline to enhance investors’ understanding of the company’s operations

Stakeholders	The Significance of Apacer to Stakeholders	Stakeholder Engagement			Focus on Material Topics	Apacer' s Response
		Purpose	Results	Channels and Frequency		
Suppliers	Suppliers are key partners in Apacer' s commitment to green product manufacturing. Through collaboration, communication, and guidance audits, we work together with suppliers to learn and grow on sustainability topics	Supplier Conference attendance rate: 85%	● Supplier Conference Attendance Rate: 89.3% ● Supplier Conference Satisfaction Survey: 100 points	- Supplier AGP (Apacer Green Product Web System) Platform - Annual Supplier Conference	- Product Quality and Safety - Raw Material Use	- Conducting supplier evaluations (existing system combined with RBA audits), supplier conferences, and supplier guidance - Compliance with ISO 9001:2015, IECQ QC 080000:2017
Government Agencies	We continuously monitor global sustainability trends and government regulations to proactively plan our corporate sustainability roadmap and strategies	Ensuring Compliance	No material compliance issues	Communicate with relevant departments and cooperating government agencies	- Information Security - Business Integrity - Regulatory Compliance	- Corporate Information Based on Materiality - Published on the Taiwan Stock Exchange' s Public Information Observation Station and the company' s official website - Internal Awareness Campaigns on Regulatory Compliance
Industry Initiatives / Trade Associations and Organizations	Organizations comprising companies, organizations, businesses, and professionals within the electronics and semiconductor industry can influence a company' s operational and R&D direction and effectiveness	Ensure smooth organizational participation	A total of 13 companies participate in trade associations	Designated Channels for Organizations	- Business Integrity - Regulatory Compliance	- Continuous participation in organizational activities to ensure smooth information exchange
Social and Communication	Residents and organizations in the communities surrounding Apacer' s facilities, as well as media outlets dedicated to disseminating information and following Apacer' s development	Ensuring a positive brand image and fulfilling our social responsibility	Completed two community outreach projects	As needed	- Economic Performance - Business Integrity	- Continuously promote community outreach initiatives - Ongoing maintenance of media relations

Materiality Assessment

Materiality Assessment Methodology and Process

The 2025 Materiality Assessment is based on the Sustainability Development Committee. Through in-depth analysis and review conducted via interviews with members of each subcommittee, it integrates major risks and opportunities from corporate operational risk management for the first time. Serving as the foundation for the report, this analysis enables stakeholders to clearly understand Apacer’ s various sustainability initiatives in operational governance, environmental protection, and social contribution.

Phase 1

Step 1

Stakeholder Identification

Taking into account industry characteristics and current operational conditions, and applying the five principles of the AA1000 Stakeholder Engagement Standard (interdependence, responsibility, impact, multiple perspectives, and tension), we prioritized stakeholders andwe identified seven categories of Apacer’ s stakeholders: employees, investors, suppliers, customers, government agencies, industry advocacy groups and trade associations, and social inclusion and communication

7 Categories of Stakeholders

Step 2

Collection of Corporate Impact Issues

By referencing domestic and international industry issues, domestic policies, international assessments, grievance mechanisms, and recommendations from the advisory team, we identified sustainability topics covering all aspects of sustainability, including environmental, social, governance, and supply chain topics.

28 Sustainability Issues

Risk Identification | Regulatory | Trends and Initiatives Facts | Expert Consultation

Phase 2

Assess Issues and Identify Actual and Potential Impacts

Step 3

Consolidating Corporate Impact Items into Sustainability Issues

Based on the consulting team’ s recommendations, the impact items were grouped by theme into sustainability topics. By aggregating the final impact scores, 21 material topics were identified.

21 sustainability issues

E 7 sustainability issues

S 6 sustainability issues

G 8 sustainability issues

Step 4

Analysis and Prioritization of Material Topics

Based on the material topics identified in the 2024 Sustainability Report, the Sustainability Development Committee and consultants will assess the linkages between the 2024 material topics and operational risks, as well as stakeholders’ level of concern regarding sustainability topics. The focus of the material topics will be reviewed and adjusted to establish the material topics for 2025.

Phase 3

Assessment of Impact Materiality

Step 5

Issue Impact Assessment and Discussion

In accordance with GRI 3 and the principles of double materiality analysis, we assessed the financial impact and likelihood of occurrence for high- and medium-materiality issues; we then cross-referenced the material topics against the GRI topic criteria to identify nine material topics.

9 Material Topics

E 2 S 2 G 5

Phase 4

Reports on Issues with Significant Impact

Step 6

Identifying Material Topics

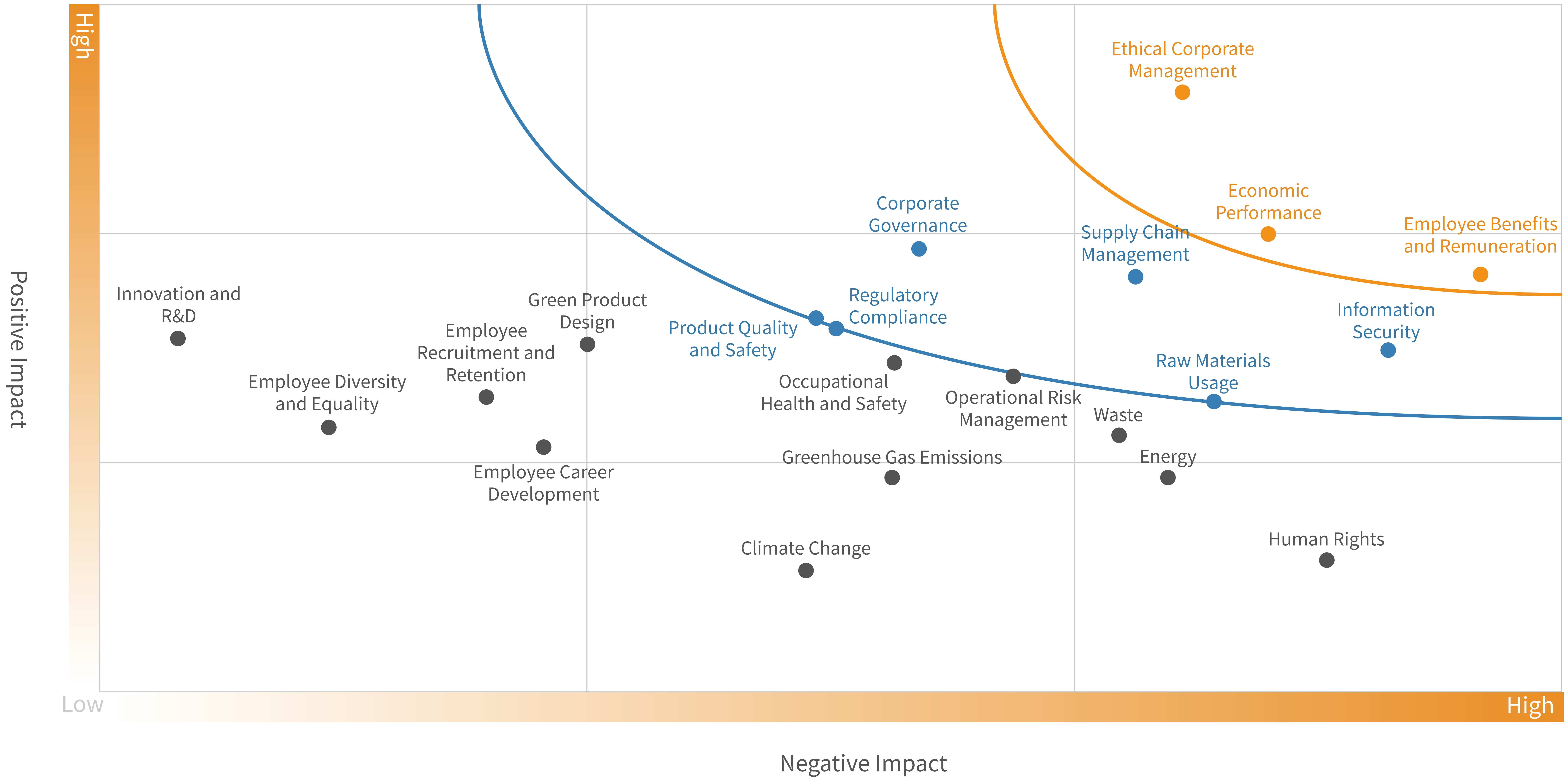
Following the analysis, nine material topics were identified as the focus of this report’ s disclosures, and an issue management policy was formulated. We will continue to assess the materiality of each sustainability issue in the future, respond to stakeholder expectations, and ensure that the report’ s disclosures are transparent, reasonable, and balanced.

Materiality Matrix

The identification of material topics was conducted through a stakeholder survey. This year’s materiality analysis utilized the survey to gauge the level of concern among stakeholders and senior management regarding sustainability topics and climate change, as well as the extent to which these issues impact the company. Based on these findings, nine material topics were identified as the focus of this year’s report.

Materiality Management Policy

14.5 points or more	Highly Material Issues	3
14 points or higher	Moderately significant issues	6
13.5–14 points	Minor issues	5
13.5 points or less	Issues Related to Off-Matrix Tracking	7



List of Material Topics

	Material Topics	GRI Topic Guidelines (Notes)	Significance to Apacer and Explanation	Section Number
Corporate Governance	Business Integrity	GRI 205: Anti-Corruption GRI 206: Anti-Competitive Practices	The scope covers business ethics, integrity assessments, anti-corruption systems, and more, ensuring that operational processes comply with business integrity standards	1.1 About Apacer
	Regulatory Compliance	Self-defined Material Topics	Risk management processes, management policies, and related actions to mitigate risks; topics include financial risks and emerging risks, such as regulatory risks, political risks, climate change risks, and cybersecurity risks	1.1 About Apacer
	Corporate Governance	Customized Material Topics	Apacer Technology's corporate governance mechanisms, implemented to fulfill management responsibilities, include ensuring the Board of Directors functions effectively, enhancing the quality of information disclosure, and prioritizing the interests of stakeholders	1.2 Corporate Governance
	Information Security	GRI 418: Customer Privacy	In response to the rise of global information security risks, Apacer Technology has implemented the following information security management mechanisms	1.1 About Apacer
	Economic Performance	GRI 201 Economic Performance	Apacer, guided by long-term overall operational performance, stable profitability, and growth, continues to create maximum value for shareholders and stakeholders	1.3 Diverse Products and Operational Performance
Environmental	Product Quality and Safety	GRI 416: Customer Health and Safety	Apacer ensures that the raw materials used in product manufacturing comply with regulations, international trends, and customer requirements, thereby minimizing harm to the global environment.	2.4 Green Products
	Raw Material Use	Custom Material Topics	Weight or volume of raw materials (including recycled materials) used by the organization	2.4 Green Products
Social Inclusion	Employee Benefits and Compensation	GRI 401: Employment GRI 404: Training and Education	To continuously attract and develop high-caliber talent, Apacer has established a talent management and development framework and defined a learning roadmap to systematically enhance employees' professional development	4.3 Employee Benefits and Communication 4.4 Talent Development and Compensation System
	Supply Chain Management	GRI 308: Supplier Environmental Assessment GRI 414: Supplier Social Assessment	Apacer's management practices regarding the working environment and health of employees and other workers	3.1 Sustainable Supply Chain Management

Note: For a detailed comparison with GRI topic guidelines, please refer to Appendix 1, "Comparison Table of Disclosure Items in the Global Reporting Initiative (GRI) Standards."

Changes to Material Topics

Material Topics	Materiality 2023	Materiality 2024	Materiality 2025	Ranking Change	Reason for Change	Response Section
Climate Change Risk Management	Tracking Issues	Moderate	X	Removed	Since climate change risk management has already been identified and controlled, the materiality has been downgraded.	2.2 Climate Change Risk Management
Energy Management	Moderate	Low-alcohol	X	Removed	Due to adjustments made this year to the analytical methodology, which increased the weighting of operational risk factors, the overall score for sustainability topics—which were already well managed—has declined.	2.2 Climate Change Risk Management
Green Product Design	Moderate	Low	X			2.4 Green Products
Hazardous Substance Management	Moderate	Low	X			
Business Integrity	X	X	High	NEW	Based on the results of the 2025 stakeholder survey responses, it is speculated that the company may be placing greater emphasis on issues such as employee welfare, sustainable green products, and corporate operations	1.1 Business Integrity
Employee Benefits and Compensation	X	X	High	NEW		4.3 Employee Benefits and Communication, 4.4 Talent Development and Compensation Systems
Supply Chain Management	X	X	Moderate	NEW		3.1 Sustainable Supply Chain Management
Product Quality and Safety	X	X	Moderate	NEW		2.4 Green Products
Regulatory Compliance	X	X	Moderate	NEW		1.1 About Apacer
Raw Material Use	X	X	Moderate	NEW		2.4 Green Products

Material Topic Boundary

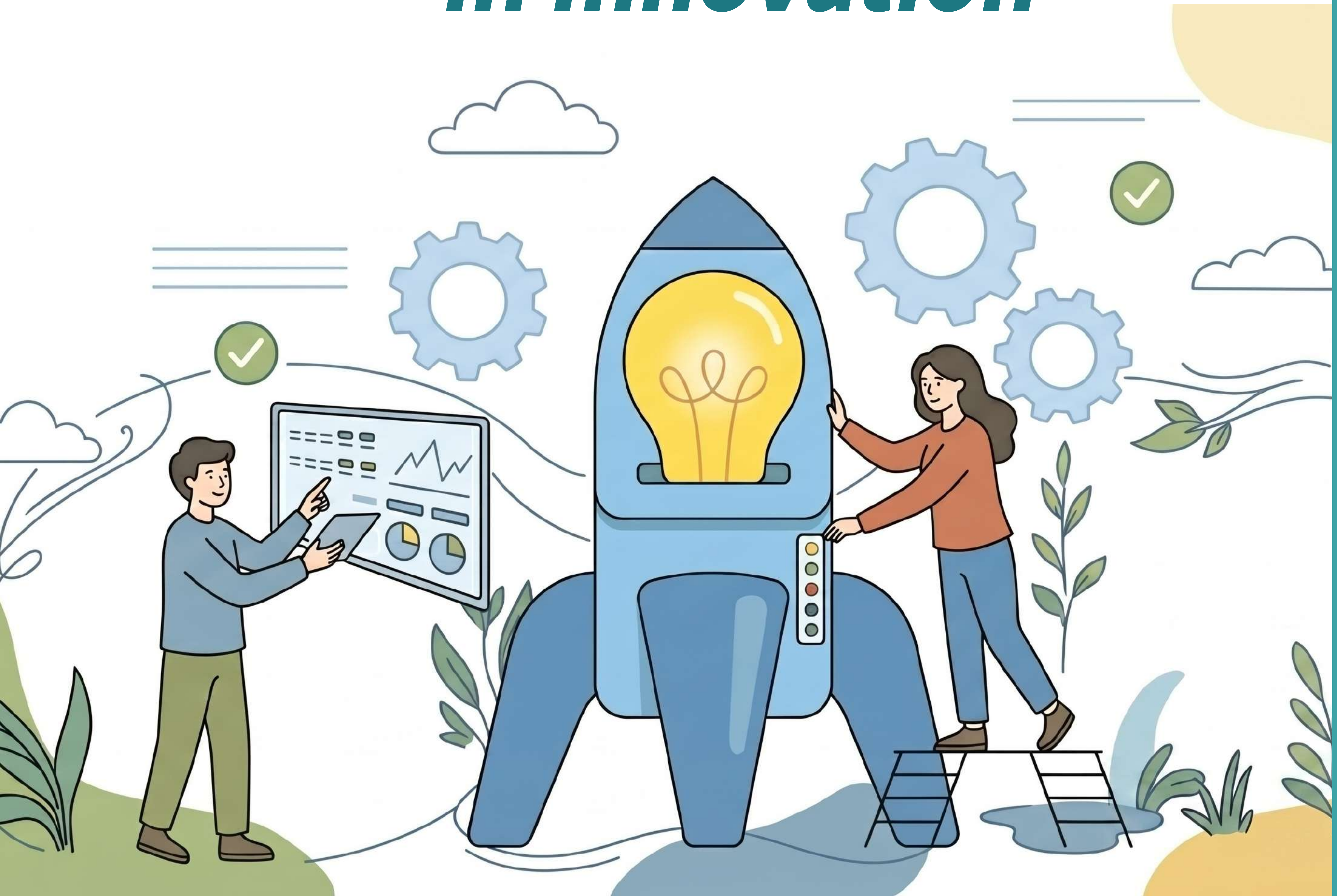
Following a materiality analysis to identify material topics and data collection aligned with GRI topics, this section explains how 2025 manages the economic, environmental, and social impacts related to these material topics. We have defined the internal and external boundaries of the information to ensure the transparency and completeness of our disclosures.

	Material Topics	Impacts and Business Relationships (Note)					Stakeholders Affected by Issue Impacts	Unit Responsible for Managing Issue Impacts	Response Section
		Research, Development, and Improvement	Raw Material Procurement	Manufacturing and Production	Product Sales	After-Sales Service			
公司治理	Business Integrity	▲	▲	▲	▲	●	Employees, Customers, Investors, Suppliers, Clients	Management Committee	1.1 About Apacer
公司治理	Economic Performance	●	●	▲	▲	■	Employees, Investors	Management Committee	1.3 Diversified Products and Operating Performance
公司治理	Corporate Governance	●	●	●	●	●	Employees, Customers, Investors	Sustainability Development Committee	1.2 Corporate Governance
公司治理	Information Security	■		■			Employees, Customers, Suppliers	Digital Development Division	1.1 About Apacer
公司治理	Compliance	●	●	▲	▲	■	Employees, Customers, Shareholders, Suppliers, Customers	Management Committee	1.1 About Apacer
環境友善	Product Quality and Safety			▲	▲	●	Customers, Suppliers	Procurement Department / Manufacturing and Quality Center	2.4 Green Products
環境友善	Raw Material Use	▲	●	●	●	●	Employees, Customers, Suppliers	Purchasing Department / Manufacturing and Quality Center	2.4 Green Products
社會共榮	Employee Benefits and Compensation	▲		▲	▲		Employees	Office of Talent and Career Development	4.3 Employee Benefits and Communication 4.4 Talent Development and Compensation Systems
社會共榮	Supply Chain Management	▲	●	▲			Customers, Suppliers	Sustainability Development Committee	3.1 Sustainable Supply Chain Management

Note: Symbols are used to indicate the relationship between the organization’ s business activities and their impacts on material topics:

▲ indicates “cause” of an impact: An organization causes an impact through its own activities
● indicates “contribute to” an impact: An organization’ s activities result in, promote, or induce another entity to cause an impact
■ indicates “directly linked to” : An organization may not have caused or contributed to a negative impact, but its operations, products, or services may still result in a negative impact due to its business relationships

01 Becoming Better Partners in Innovation



Vision

Apacer’s corporate vision is “to become a leader in the integra-tion of technology-driven information services with digital stor-age at its core.” We aim to create a fast, stable, and reliable smart storage application environment, with the goal of becom-ing a trusted integrator of value-added services that delivers an exceptional product and service experience.

Policies and Commitments

With the brand promise “Access the Best: Striving for Perfection, Sharing Memories,” Apacer continues to innovate and conduct R&D, expanding into diverse product areas. Positioned as a tech-nology-driven information service integrator, we are charting a blueprint for future development. We are committed to continu-ously pursuing growth and breakthroughs while operating with integrity, viewing sustainable development as a core objective of our business operations and consistently creating value for our stakeholders.

Material Topics Management in This Chapter

Material Topics	Material Topics Management Policy	International Frameworks and Indicator Alignment
Corporate Governance	Apacer fulfills its corporate responsibilities to ensure the proper functioning of the company' s management mechanisms, including fulfilling the Board of Directors' duties, enhancing the quality of information disclosure, and prioritizing the interests of stakeholders.	Customized Material Topics

Impact Explanation

To fulfill its corporate responsibilities and ensure the proper func-tioning of the company' s management mechanisms—including the effective exercise of the Board of Directors' functions, improving the quality of information disclosure, and prioritizing the interests of stakeholders—Apacer strictly adheres to regulations, ensures transparency in information disclosure, maintains corporate integri-ty, fulfills its responsibilities to all stakeholders, and pursues steady growth.

Actual	Potential	Positive	Negative
V		51%	49%

Management Actions/ Preventive and Corrective Measures

Action Plan	2025 Target	2025 Performance	Performance Track-ing
Implemented as Planned Corporate Governance Assessment	Top 5% in Corporate Governance Evaluation (Market Capitalization Category: 5 billion to 10 billion yuan)	Top 5% in Corporate Governance Evaluation (market capitalization category: 5 billion to 10 billion yuan)	Achieved
External Evaluation of Board Performance	Planned for fiscal year 2027 (conducted once every three years)	None	Ongoing Monitoring

Stakeholder Dialogue

Stakeholder Categories	Communication Methods	Frequency	Complaint Mecha-nism or Response Method
Employees	Ethics and Compliance	Annually	Conduct compliance awareness campaigns
		Annually	Conduct annual training
	Performance evaluations	Twice a year	Conduct perfor-mance evaluations and communication
Investors	Hold investor briefings	Every six months	Present operational performance and market outlook
	Annual General Meeting	Annually	Company Opera-tions Report and Discussion
	Company Website	As needed	Establishment of a Dedicated Contact Point and Email Address—Contact Person: Miss Lin mei_lin@apacer.com
	Press Releases	As needed	
	Publication of Sustainability Reports	Twice a year	

Assessment Method - Sustainability Goals

Short-term Goals (2026)	Maintain ESG rating performance within the 21%–35% range for listed companies
Mid-term Goals (2026–2028)	Using the Corporate Governance 3.0 Blueprint as a model, strengthen the company' s risk management and enhance infor-mation transparency to maintain ESG rating performance within the 21%–35% range among listed companies
Long-Term Goals (Starting in 2028)	Continue to strengthen corporate governance performance, conduct regular self-assessments of corporate governance systems, en-hance information transparency, and safeguard the rights and in-terests of shareholders and stakeholders

United Nations Sustainable Development Goals (SDGs)

16.5 Significantly reduce corruption and bribery in all their forms.

16.6 Develop effective, accountable, and transparent systems at all levels.

Material Topics	Material Topics Management Policy	International Frameworks and Indicator Alignment
Business Integrity	Apacer adheres to the United Nations Sustainable Development Goal 16 and upholds the company’s core values to establish a trusted employer brand; in accordance with regulations, the company rigorously implements commitments made by senior management and relevant preventive measures, complemented by effective accounting and internal control systems, diverse whistleblowing channels, and other management and operational practices. Management results are reported annually to the Strategy and Management Committee and the Board of Directors to sustain the company’s sustainable development.	GRI 205: Anti-Corruption GRI 206: Anti-Competitive Behavior

Impact Description

We build an anti-corruption workplace environment in compliance with regulations and foster a culture of integrity through sound governance structures and compliant complaint mechanisms to sustain the company’s long-term development.

Actual	Potential	Positive	Negative
V		54%	46%

Management Actions/ Preventive and Corrective Measures

Action Plan	2025 Target	2025 Performance	Performance Tracking
Promotion and Training on the Integrity in Business Policy	Training Participation Rate: 100%	Training Participation Rate: 100%	Achieved
Senior Management Commitment	Commitment Rate: 100%	Commitment Rate 100%	Achieved
Board of Directors’ Integ-rity Report	Implementa-tion Rate: 100%	100% Im-plementation Rate	Achieved

Stakeholder Engagement

Stakeholder Categories	Communication Methods	Frequency	Complaint Mecha-nism or Response Method
Employees	● Strategy and Management Committee Meetings ● Sustainability Development Com-mittee Meeting	● Monthly ● Quarterly	● Intranet Grievance Channels and Links ● Confidential Suggestion Box

Sustainability Goals

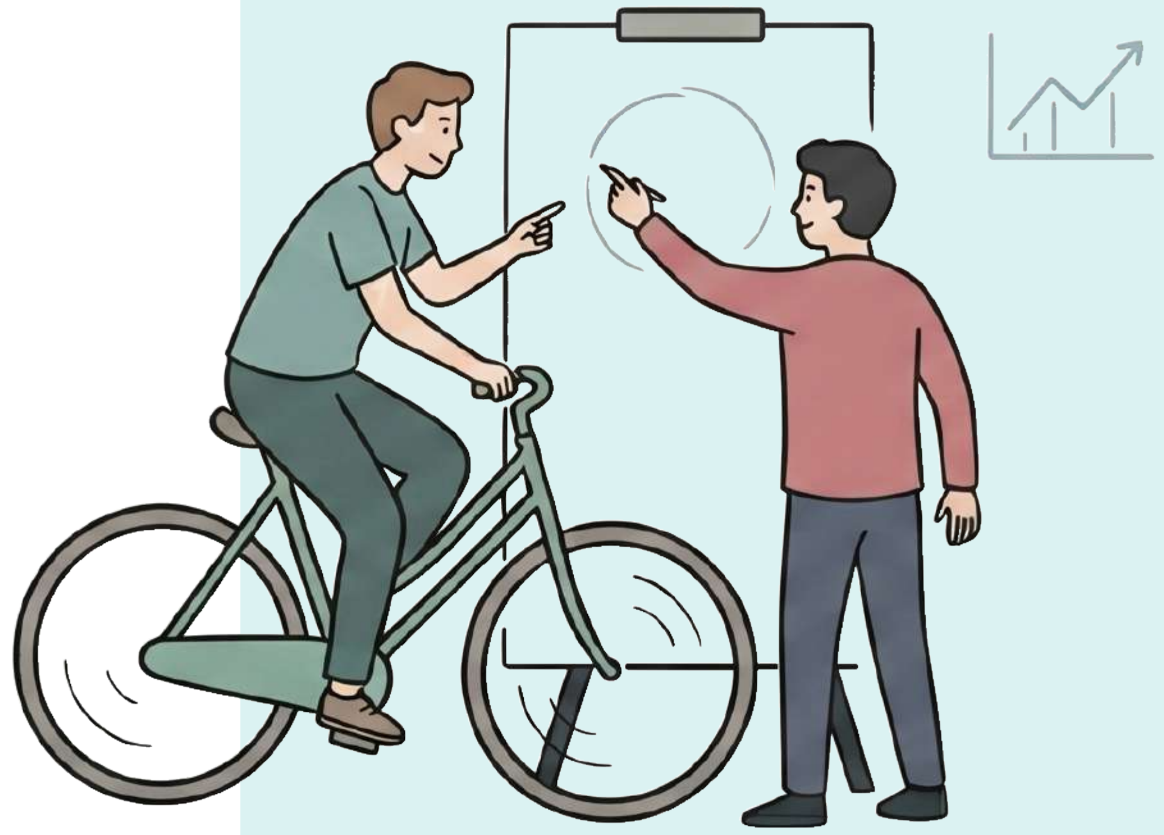
Short-term Goals (2026)	● 100% participation rate in in-tegrity policy awareness and training ● 100% commitment rate among senior executives ● 100% implementation rate of the Board of Directors’ In-tegrity Report
Mid-term Goals (2026–2028)	100% Implementation Rate for Improving Complaint and Whis-tleblowing Channels
Long-Term Goals (Starting in 2028)	Receive at least one third-party recognition for ethics or integri-ty in business operations

Evaluation Methods

- Participation rate in integrity policy awareness and training
- Senior Executive Commit-ment Rate
- Implementation Rate of Comprehensive Complaint and Whistleblowing Channels
- Implementation Rate of the Board of Directors’ Integrity Report

United Nations Sustainable Development Goals (SDGs)

SDG 16: Peace, Justice, and Strong Institutions; by 2030, substantially reduce corrup-tion in all its forms through transparent, accountable, and effective governance struc-tures, and establish...



Material Topics	Material Topics Management Policy	International Frameworks and Indicator Alignment
Regulatory Compliance	Strictly implement domestic regulatory re-quirements, comply with laws and regulations, and conduct business in an ethical and moral manner in accordance with international standards	Custom Material Topics

Impact Statement

To fulfill corporate governance responsibilities and mitigate compliance risks, we have established a comprehensive com-pliance management mechanism. Through regulatory identifi-cation, system-based compliance checks, and compliance alerts, we ensure that all departmental operations comply with government laws and regulations, thereby adhering to all rele-vant laws and professional ethics, with no significant instances of legal or regulatory violations.

Actual	Potential	Positive	Negative
V		52%	48%

Management Actions/ Preventive and Corrective Measures

Action Plan	2025 Target	2025 Performance	Outcome Tracking
Monitoring and Evalua-tion of Relevant Laws and Regulations	No Major Legal Violations	No major violations this year	No major violations occurred this year

Stakeholders

Stakeholder Categories	Communication Methods	Frequency	Complaint Mecha-nism or Response Method
Government	SRegularly up-date applicable laws and regu-lations and track legisla-tive changes; each unit re-views its oper-ations to en-sure compli-ance with all legal require-ments and pro-fessional eth-ics, with no major viola-tions of laws or regulations.	Annually	● Regulatory Review and Data Collection ● the applica-bility and relevance of var-ious regula-tions to the organization

Sustainability Goals		Assessment Method
Short-term Goals (2026)	No material violations	Each department will periodically re-view whether the relevant regulations have been updated, and the audit de-partment will conduct regular audits.
Mid-term Goals (2026–2028)	No material violations	Each unit shall periodically review whether the regulations it follows have been updated, and the audit unit shall conduct regular audits.
Long-Term Goals (Starting in 2028)	No material violations	Each unit shall periodically review whether the regulations it follows have been updated, and the audit unit shall conduct regular audits.

United Nations Sustainable Development Goals (SDGs)

Justice and Peace: Promote peaceful and inclusive societies to achieve sustainable de-velopment; provide access to justice for all; and build effective, accountable, and inclu-sive institutions at all levels

Material Topics	Material Topics Management Policy	Alignment with International Frameworks and Indicators
Information Security	We continuously strengthen information security defenses and institutional regulatory processes. To ensure business continuity, uninterrupted infor-mation services, and data protection, we imple-ment a cycle of continuous improvement to refine our information security systems and management strategies. We integrate international information security standards such as ISO/IEC 27001:2022 and NIST SP 800-171 to establish an information secu-rity management framework.	GRI 418: Customer Privacy

Impact Statement

In response to the rise of global information security risks, Apacer has proactively implemented information security management mecha-nisms. This not only enhances operations but also safeguards the in-terests of stakeholders, including customers, suppliers, and shareholders.

Actual	Potential	Positive	Negative
	V	53%	47%

Management Actions/ Preventive and Correc-tive Measures

Action Plan	2025 Target	2025 Performance	Results Tracking
Establish an ISO 27001 Infor-mation Security Management System	Formation of a Dedicated Information Security Team	Q1: Establish an Information Security Implementation Team	No major violations occurred this year
	Establishment of Information Security Policies and Procedures	Q2: Complete the implementation of the ISO/ IEC 27001:2022 framework and training	
	Conduct regular information security training sessions	Q3: Implement the ISO/IEC 27001:2022 In-formation Securi-ty Management System	
	Conduct internal audits Complete external certification	Obtain ISO/IEC 27001:2022 certi-fication	
Enhance overall information security capabilities	Conduct regular vulnerability scans	Achieve a 100% patching comple-tion rate for high- and medium-risk vulnerabilities	Achieved
	Deployed an advanced network access control system	No incidents of unauthorized ac-cess occurred	
	Established a real-time monitoring system with alert mechanisms	Passed internal and external au-dits	

Stakeholders

Stakeholder Categories	Communication Methods	Frequency	Complaint Mecha-nism or Response Methods
Employees	Annual Perfor-mance Report	Annually	Internal Hotline Extension: 5300
	Project Commu-nication Review	Quarterly	Internal Hotline Extension: 5300
	Email	As needed	
	Training	As needed	
	Customer Rela-tionship Man-agement	Annually	Overall Customer Satisfaction Survey
		As needed	Customer service hotline 0800-668-699 and online contact options
Customer	Supplier Evaluation	Periodic	Supplier Satisfac-tion Survey
	Supplier Conference	Once a year	Supplier Evaluation
	Quality Improvement Meetings	Major Quality Incidents As needed	

Sustainability Goals		Assessment Method
Short-term Goals (2026)	Strengthen operational resilience by upgrading backup mechanisms and conducting disaster recovery drills	ISO/IEC 27001:2022 International Information Security Certification in accordance with changes in the external environment and international information security standards
Mid-Term Goals (2026–2028)	Comprehensively protect corpo-rate information assets and com-ply with international information security frameworks	
Long-Term Goals (Starting in 2028)	Continuously improve corporate information security defenses through a cycle of continuous im-provement and expand the scope of corporate defenses	

United Nations Sustainable Development Goals (SDGs)

7.6 Enhance North-South, South-South, and triangular regional and international coop-eration in science, technology, and innovation, and promote the exchange of knowledge using recognized terminology, including by improving coordination among existing mechanisms, particularly at the United Nations level, and through agreed-upon global mechanisms for the promotion of science and technology.

Major Themes	Material Topics Management Policy	International Framework and Indicator Alignment
Economic Performance	Through effective risk management mechanisms, we formulate better busi-ness strategies and operational plans, strive to achieve operational goals, and pursue sustainable operations that create and enhance corporate economic value	GRI 201: Economic Performance

Impact Statement

Operating in the highly volatile memory industry, the ability to promptly grasp international trends and adjust operational strategies in real time is a major factor influencing economic performance; furthermore, ful-filling corporate social responsibility and implementing corporate gov-ernance also have an impact on economic performance.

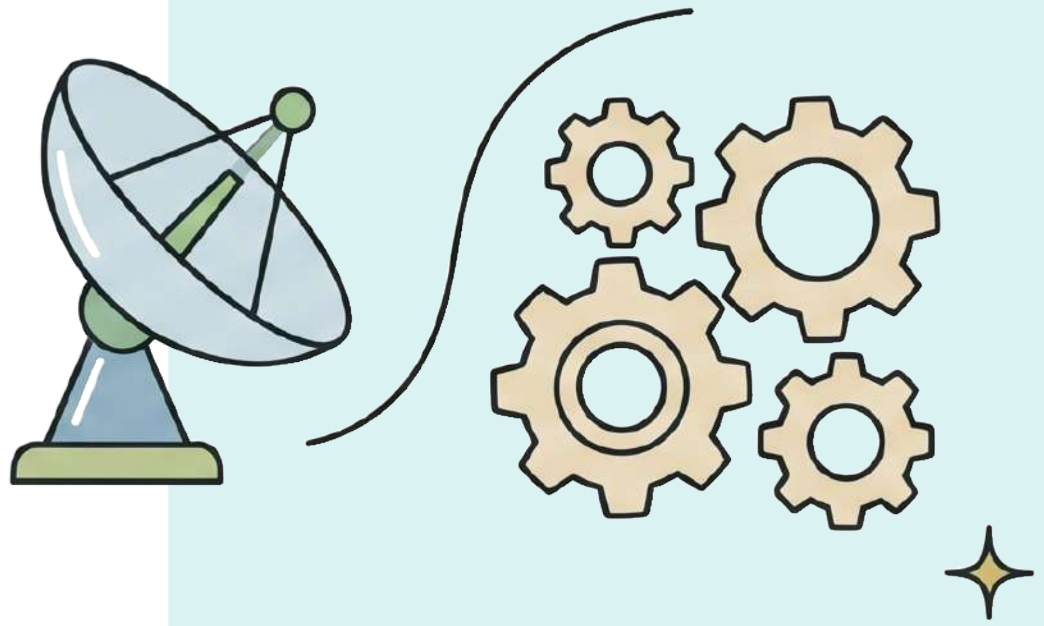
Actual	Potential	Positive	Negative
V		56%	44%

Management Actions/ Preventive and Corrective Measures

Action Plan	2025 Target	2025 Performance	Results Tracking
Revenue Contribution from New Customers	2% of total revenue	Develop different channel and marketing strategies for different market segments	Achieve
Strategic Partners' Contribu-tion	23% of total revenue	Through stable supply and quar-terly pricing strategies, we assist customers in rapidly introducing product lines; through joint marketing efforts, both parties achieve mutual benefits	Achieve

Stakeholders

Stakeholder Categories	Communication Methods	Frequency	Complaint Mecha-nism or Response Methods
Investors/Institutional Investors	Investor Briefings	Every six months	To explain operating performance and market outlook
	Annual General Meeting	Annually	Company Operations Report and Discussion
	Conduct operational risk identification and management	As needed	Establish a dedicated contact point and email address
	Publish a sustainability report	Annually	Establish a dedicated contact point and email address - Con-tact: Lin Hsiao-mei, Project Manager mei_lin@apacer.com
Customer	Customer Relationship Management	Annually	Overall Customer Satisfaction Survey
		From time to time	Customer service hotline 0800-668-699 and online con-tact options



Sustainability Goals

Short-term Goals (2026)	Develop four key business drivers to en hance operational efficiency
Mid-Term Goals (2026–2028)	A leading brand providing integrated services and innovative value
Long-Term Goals (Starting in 2028)	To become the leading brand in an integrated value ecosystem

Evaluation Methods

Financial performance metrics in the annual financial report

Item	Profitability in Recent Years		
Unit: New Taiwan Dollars	2023	2024	2025
Revenue	7.6 billion	7.8 billion	11.1 billion
Gross Profit Margin	23%	16.6%	21%
Earnings per Share (NT$)	4.51	2.18	6.70

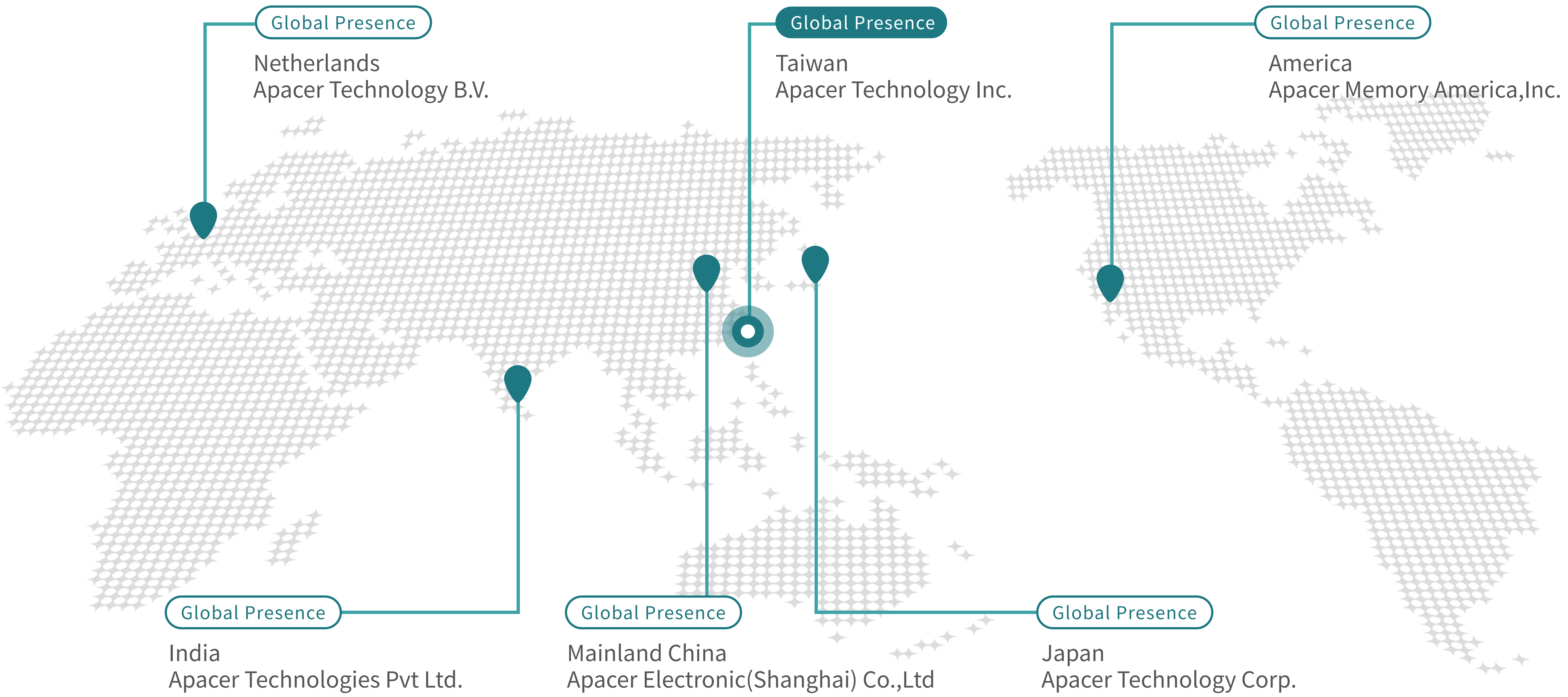
United Nations Sustainable Development Goals (SDGs)

8.2 Enhance the productive capacity of economies through diversification, technological upgrading, and innovation, including a focus on high-value-added and labor-intensive industries.

1.1 About Apacer

Company Overview – Operating Locations

Apacer was founded in 1997 and listed on the Taiwan Stock Exchange in 2010 (Stock Code: 8271), with over 29 years of continuous operation to date.Its core business segments include industrial control memory modules and value-added digital stor-age technologies, consumer memory products and gaming memory, as well as the Smart Applications Division and the E-Paper Division, which provide integrated solu-tions for the Internet of Things (IoT) and automated optical inspection (AOI), respec-tively, along with cholesterol e-paper product solutions.



Award Name	Award Name
Corporate Governance Evaluation: Ranking Tier for Companies with a Market Capitalization of 5 billion to 10 billion: Top 5%	Best in Show (Embedded World Trade Show)
Family-Friendly and Work-Life Balance Measures Award	Taiwan Excellence Award
EEAwards Product Award	TCSA Sustainability Report Award – Silver
Nominated for Interbrand’s “Rising Star” Award for Best Taiwanese Inter-national Brands with Growth Potential	

More Information on Past Awards https://www.apacer.com/zh-tw/awards/awards

1.1

Apacer possesses integrated capabilities in R&D, design, manufacturing, and mar-keting. To provide professional-grade international services, the company has estab-lished its global headquarters in New Taipei City, Taiwan, with subsidiaries in China, the United States, the Netherlands, Japan, and India. In 2022, Apacer further ex-panded its operational footprint by incorporating UD info Corp. through a share swap (located in Sanchong District, New Taipei City).Currently, the company has three ma-jor shareholders: Phison, Advantech, and Acer. Its primary business operations span the globe, serving a diverse client base that includes leading distributors, original equipment manufacturers (OEMs), system integrators, and retail customers.

Brand Commitment, Core Values

Apacer’s development vision is “To become a leader in integrated technology-driven information services with digital storage at its core.” Upholding our brand promise of “Access the Best—Striving for Perfection, Sharing Memories,” we provide high-quality products and services to meet our customers’ needs.We are also committed to embodying our core brand values of “Doing What We Say, Striving for Better, and Advancing Together with Partners.” By internalizing the concept of “Becoming Bet-ter Partners” as the foundation of our corporate culture, we drive sustainable busi-ness growth.

Brand Promise

Apacer
Access the best

Brand Core Values

說到做到●堅持更好●夥伴共進

Company Name	Apacer Technology Co., Ltd.
Company Address	1st Floor, No. 32, Zhongcheng Road, Tucheng District, New Taipei
Date of Incorporation	April 16, 1997
Listing Information	Listed & Joint-Stock Company Stock Code: 8271
Capital	1,281,292,660 yuan
Industry	Semiconductor Industry
	● Industrial Solid-State Drives ● Memory Modules ● Value-Added Technologies ● Consumer Digital Products such as USB Flash Drives, External Hard Drives, and Gaming Products ● mart IoT Integration Solutions ● AI+AOI Optical Inspection and Spectral Luminance Measurement Systems ● ODM Design and Manufacturing Services for Intelligent Automation Testing Equipment ● Cholesterol E-Paper Products
Total Number of Employees*	617

● Note: Total number of employees across all global operational locations as of December 31, 2025

1.1 Business Integrity (Material Topic)

Integrity in Business Policy: Uphold integrity in business operations; prohibit improp-er gains; ensure transparency in information disclosure; respect intellectual property rights; promote fair trade and competition; and protect employee confidentiality and prevent retaliation.

Apacer regards legal compliance as the fundamental prerequisite for ethical busi-ness practices.All seven global operational sites (Taiwan, China, the United States, the Netherlands, Japan, India, and UD info Corp.) comply with local regulations and conduct regular internal audits and risk assessments regarding business integrity and anti-corruption. The Group has not received or discovered any violations of rele-vant business integrity codes or codes of conduct, and no site has been identified as having significant corruption risks in risk assessments;To ensure compliance with laws and regulations and the implementation of conflict-of-interest avoidance, the Group has established an Integrity Policy, as well as the "Code of Integrity," "Integri-ty Operating Procedures," and "Code of Conduct"—all of which have been approved by the Board of Directors. These policies strictly require employees to avoid conflicts of interest where personal interests interfere with or may interfere with the Com-pany's overall interests, and the Group reports annually to the Board of Directors on the status of integrity operations. At the same time, the Company has designated a talent development unit to concurrently manage integrity operations, ensuring a thorough assessment of the effectiveness and reasonableness of compliance with internal control systems.

To proactively prevent dishonest conduct in business operations, Apacer has estab-lished a whistleblowing system to report violations of the company's financial, regu-latory, policy, and ethical standards, as well as any form of fraud. In 2025, Apacer did not experience any anti-corruption incidents. For details, please refer to the Code of Business Integrity under "Important Internal Regulations" on the Apacer website.

Integrity Training and Awareness Campaigns

The Code of Conduct related to business integrity is also published on the corporate intranet and promoted to all Group employees. In 2025, annual business integrity training sessions were held, covering topics such as the business integrity training policy, integrity guidelines, and the Code of Business Integrity. These sessions were combined with training on RBA (Responsible Business Alliance) topics, including in-sider trading prevention, privacy, labor, health and safety, environmental hygiene, ethical standards, and management systems. A total of 524 training sessions were conducted, with a 100% employee participation rate (based on the number of em-ployees in Taiwan; overseas employees are being gradually incorporated into the plan).

Additionally, a supplier conference was held simultaneously for Apacer's business partners to promote relevant business integrity policies; in 2025, a total of 75 sup-pliers participated, with an attendance rate of 89%.

Number of employees trained in ethical corporate management

Yearly	2022	2023	2024	2025
No.of person(s)	498	514	527	524

- Note: Data from 2023 onward includes the subsidiary UD info Corp.
- Note: The Taiwan region includes active employees of the subsidiary UD info Corp.

1.1

Internal Audit

Purpose of Internal Audit

The Company has established an internal audit function to assist the Board of Direc-tors and management in identifying and reviewing deficiencies in the internal con-trol system and in evaluating the effectiveness and efficiency of operations. This en-sures the continued and effective implementation of the internal control system and provides a basis for reviewing and revising it, thereby strengthening the Company’s operations.

Internal Audit Organization

- The Company’s Internal Audit Department reports to the Board of Directors and the Audit Committee.
- he appointment and dismissal of the Head of Internal Audit shall, in accord-ance with the law, be submitted to the Board of Directors for resolution after obtaining the consent of the Audit Committee.
- The appointment, dismissal, performance evaluation, and compensation of in-ternal audit personnel are submitted by the Head of Internal Audit to the Chairman for approval in accordance with the Company’s “Code of Corporate Governance Practices.”
- Currently, the Company has a total of two internal audit staff members, includ-ing the Head of Internal Audit.

Internal Audit Operations

The Company has established an internal control system in accordance with the law. The internal audit unit has formulated detailed rules for the implementation of in-ternal audits and uses them to review and evaluate the effectiveness and compli-ance of the current control systems and procedures; the scope of these audits covers all operations of the Company and its subsidiaries.

Each year, an annual audit plan is drafted based on the results of a risk assessment; after approval by the Audit Committee, it is submitted to the Board of Directors for resolution.
Internal audit staff conduct internal audit operations in accordance with the annual audit plan. Monthly or quarterly audit reports and follow-up reports are submitted for approval and, upon approval, delivered to members of the Audit Committee for review by the end of the month following the completion of the audit items. In addi-tion to reporting on audit operations to the Audit Committee, the head of internal audit also attends Board of Directors meetings to provide reports.

Internal Control Self-Assessment:

Each year, the Company’s various departments conduct regular self-assessments of the effectiveness of the internal control system. The Internal Audit Department then reviews the self-assessment reports submitted by these departments and subsidiar-ies, along with the status of corrective actions taken regarding internal control defi-ciencies and irregularities identified by the Internal Audit Department. This infor-mation serves as the primary basis for the Chairman and CEO to evaluate the overall effectiveness of the internal control system and issue the internal control state-ment.The reports are submitted to the Audit Committee members for review by the end of the month following the completion of the project. In addition to reporting on audit activities to the Audit Committee, the head of internal audit also attends Board of Directors meetings to provide updates.

1.1

Whistleblower System:

- Apacer takes corruption, fraud, and violations of business integrity seriously and has established the "Whistleblower System" Management Measures. If inter-nal employees or external parties discover any irregularities, they may report any misconduct through dedicated channels, and such reports will be referred to designated personnel for investigation and resolution.
- The company has implemented confidentiality measures regarding the identity of whistleblowers and the content of reports to protect both whistleblowers and relevant investigators from retaliation or unequal treatment. The contact information for reporting and complaints is as follows. No irregularities

Reporting System for Violations of Professional Ethics

Whistleblower Hotline:

- (02) 2267-8000, ext. 5980 for Ms. Hsu

Whistleblower Email:

- whistleblower@apacer.com

Reporting Address

- 6F., No. 32, Zhongcheng Road, Tucheng District,New Taipei City 236

- Note: Click here for details

1.1

Compliance (Material Topics)

Apacer has established various internal operating procedures in accordance with the relevant regulations for publicly traded companies. At the same time, the company continuously monitors updates to regulations issued by regulatory authorities and promptly adjusts relevant policies to ensure compliance in its operations.

In addition, the management team closely monitors domestic and international pol-icies and regulations that may affect the company' s finances and operations. In ad-dition to adjusting relevant risk management procedures, the company arranges training courses in accordance with the latest laws and regulations. The Human Re-sources department coordinates these courses and arranges for internal and exter-nal professional instructors to conduct training for all employees. Through continu-ous training, the company enhances employees' legal awareness and professional capabilities to ensure that every employee complies with the latest laws and regula-tions when interacting with customers.

During the reporting period, Apacer did not experience any violations of corporate governance, environmental, or social laws and regulations. Therefore, in 115, there were a total of [0] material regulatory violations, of which [0] involved monetary penalties and [0] involved non-monetary penalties.

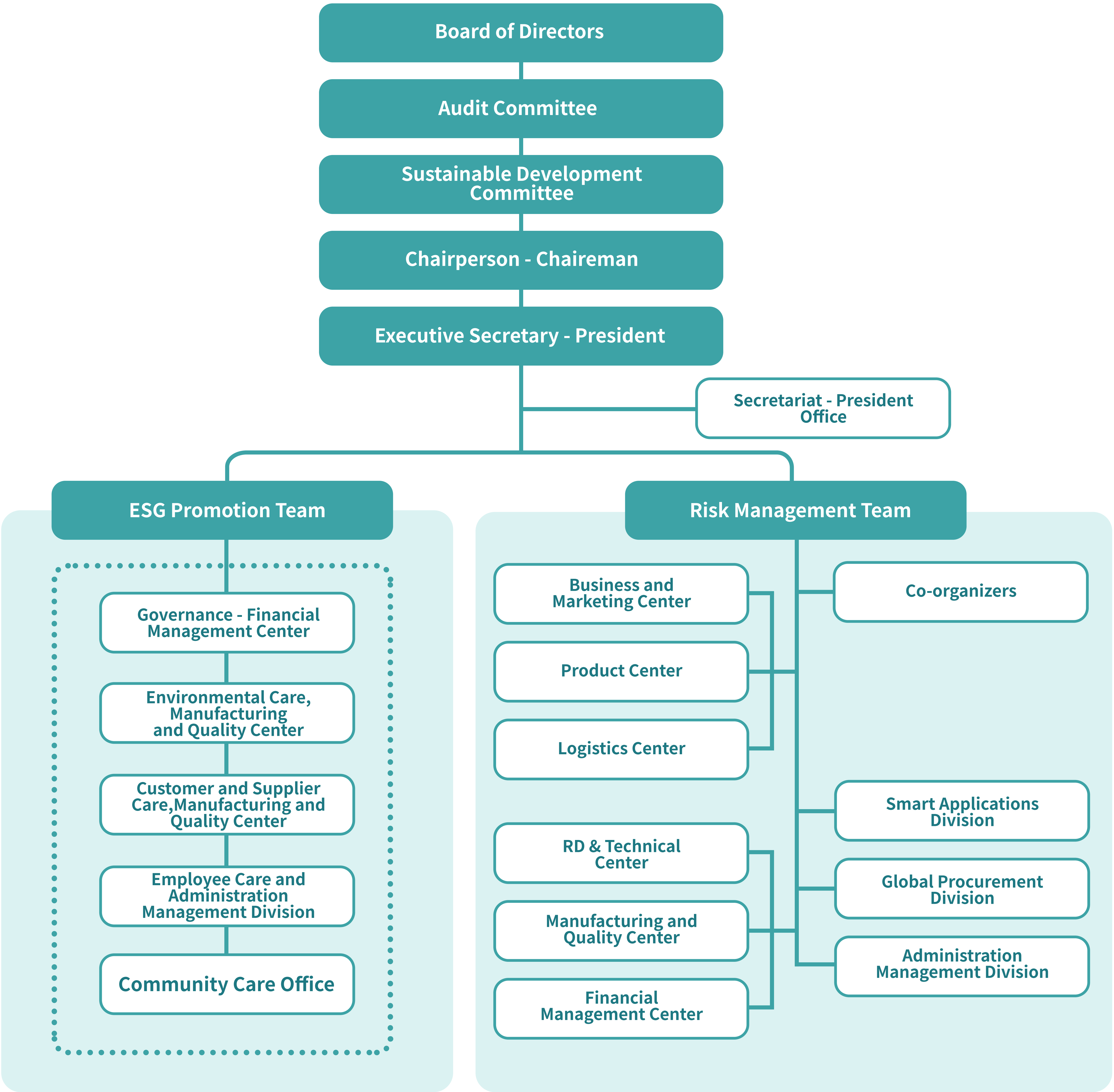
"The criteria for determining a 'material violation' are based on the definition of a 'material event' as set forth in the 'Procedures for Verification and Public Disclosure of Material Information for Listed Companies.' This includes any single incident re-sulting in cumulative fines totaling NT$1 million or more. The company discloses such incidents in accordance with the law and provides an explanation in its sustain-ability report."
In 114 and 115, Apacer and its subsidiaries had zero violations related to environ-mental safety, health, and labor rights, and there were no violations involving non-compliant product inspection labels or related fines.

Operational Risk Management

To promote sound operations and sustainable corporate development, Apacer has established "Risk Management Policies and Procedures." When conducting business activities, the company carefully assesses potential internal and external risks from the perspective of sustainable corporate operations, implements risk management mechanisms, and enhances the efficiency of risk management responsibilities to reasonably ensure the achievement of the company' s strategic objectives.

1.1

Risk Management Organizational Structure



Board of Directors and Audit Committee:

The Board of Directors serves as the highest decision-making body for the Compa-ny's sustainable development and risk management, and the Audit Committee over-sees the Company's sustainable development and risk management operations.

Sustainability Development Committee:

The Company has established a Sustainability Development Committee under the Chairperson and Chief Strategy Officer. The Sustainability Development Committee comprises an ESG Implementation Group and a Risk Management Group, with the Risk Management Group serving as the executive unit for implementing risk man-agement policies and responsible for driving the Company's risk management operations:

- Drafting risk management policies and related procedures
- Implementing risk management policies approved by the Board of Directors
- Reviewing issues related to the Company's risk control and management
- Overseeing overall implementation and coordination
- Analyzing, preventing, and monitoring overall risks, as well as addressing ma-jor risk management issues
- Report to the Board of Directors at least once a year

Risk Management Team:

Reporting to the Sustainability Development Committee, the Risk Management Group consists of designated representatives from the company's various centers and directly subordinate departments and is responsible for executing risk manage-ment operations. This includes identifying baseline risks across all aspects of the company's operations, proposing improvement strategies and control plans, and car-rying out day-to-day risk management activities.

1.1

Scope of Risk Management

The Company conducts risk management operations based on the following risk categories:

ESG Categories	Risk Category	Definition
G	Operational Risk	Also known as business risk, this refers to the im-pact of uncertainties in the supply, production, and sales stages during a company' s production and business operations
G	Market Risk	Market risk can be categorized into interest rate risk, exchange rate risk, stock price risk, and raw material price risk, among others.
E、S	Environmental, Health, and Safety (EHS) Risks	Occupational accidents/environmental risks, self-contamination/public health incidents (such as epidemics, etc.).
G	Financial Risk	The risk that a company may be unable to pay the interest or principal on its debt financing on schedule, leading to the possibility of bankruptcy; this is also known as default risk.
S	Human Resources Risks	Risks related to the workforce, such as those as-sociated with recruitment, job analysis, career planning, performance evaluations, compensation management, benefits and incentives, employee training, and employee management.
G	Information Security Risk	The company' s information assets are subject to various internal and external threats, which could disrupt operations and result in losses.
E、S	Emerging Risks	Emerging risks refer to risks arising from new types of business or new types of risks that, due to a lack of risk identification and assessment, may have an adverse impact on future business operations, such as climate change risks.

Members of the Risk Management Team identify, measure, and respond to risks ob-served by various internal and external units of the company. They also track and fol-low up on post-action improvements for the identified risks to ensure that risks are effectively managed and kept within controllable limits.

Risk Management Operations

Details	Description
Confirm Objectives	Each unit confirms its annual objectives
Risk Identification	Review risks that could prevent the achievement of objec-tives; classify and describe the sources of risk and assess their impact
Risk Measurement	Establish risk assessment criteria: probability and severity Establish a risk matrix: Plot probability (x-axis) against severity (y-axis) to create a risk distribution chart
Risk Response	For very serious and certain risk issues: Determine wheth-er existing controls can manage the risk; for risks that cannot be avoided, develop response strategies (transfer, accept, eliminate, etc.)
Improvement Tracking	Track whether the above measures have effectively re-duced the risks.

Risk Management Implementation

The Company actively promotes the implementation of risk management mecha-nisms. On August 4, 2021, it established the "Risk Management Policy and Proce-dures," which were approved by the Board of Directors.In October 2021, the former "Corporate Social Responsibility Committee" was reorganized into the "Sustainabil-ity Development Committee." In addition to the existing ESG Implementation Task Force, the Sustainability Development Committee established a "Risk Management Unit" responsible for operational risk management matters, including risk assess-ment and response.

1.1

The operations of the Company’ s Risk Management Unit in 2025 are as follows: Holding Regular Meetings

1. The Risk Management Unit holds quarterly meetings:

Each quarter, the Company conducts risk identification, measurement, response, and improvement tracking for its overall risks. Through the participation of senior execu-tives and members of the Risk Management Unit in identifying, measuring, respond-ing to, and tracking improvements in the Company’ s internal operations, potential risk events that could prevent the Company from achieving its objectives, result in losses, or cause negative impacts are identified.Based on the Company’ s strategic objectives, the perspectives of internal and external stakeholders, risk impact toler-ance, and available resources, risk response measures are selected or risk mitigation plans are implemented. Members of the Risk Management Team, in collaboration with relevant personnel from each operational unit, continuously monitor these measures, report to the Risk Management Group in a timely manner, and maintain relevant records.

The Company’ s risk identification includes, but is not limited to, operational risks, market risks, environmental, health, and safety (EHS) risks, financial risks, human resources risks, information security risks, and emerging risks (such as climate change risks) and other operational risks.

2. Regular Reporting to the Board of Directors

he Risk Management Group compiles quarterly reports on risk management imple-mentation and assessments, which include risk assessment results across all areas. After detailing the control and oversight procedures for higher-risk areas, these re-ports are regularly submitted to the Sustainability Development Committee for con-solidation and presentation to the Board of Directors.

The most recent report was submitted to the Board of Directors by the Sustainabil-ity Development Committee on December 18, 2025 (as shown in the figure below).

Future Plans and Progress for the Risk Management Initiative

In light of sustainability trends, Apacer is considering organizational adjustments to the Sustainability Development Committee in the future. Senior executives will be responsible for risk assessment, broadening the scope of participation to ensure that operational risks and climate change risks are reviewed together and that compre-hensive strategies are proposed to mitigate and reduce the impact of potential risks.

1.1

2025 Enterprise Risk Matrix

Based on the materiality principle and risk classification, senior executives and members of the Risk Management Team conducted internal risk identification and measurement, which were then compiled into the following risk matrix.

Probability \ Impact	Minimal	Low	Medium	High	Critical
Critical					
High					
Medium					
Low	• Anti-Money Laundering Compli-ance	• Information Security • U.S. Import Tariff Adjustment	**Supply Chain - Raw Material Shortage**	**Obsolete Inventory - Key Raw Materials**	
Minimal		• Long/Short-term Customer Impact • Exchange Rate / Interest Rate • Default Risk (Debt Servicing) • Disclosure & Reporting Compli-ance	Contractual Risk (Unfavorable PO Clauses)		

2025 Response Measures for Material Issues

For the risks identified in the table above, the Company has selected those with the highest probability of occurrence and/or the most significant impact for 2025. The response measures are as follows:

ESG Type	Risk Type	Key Issue	Issue Descrip-tion/Background	Potential Impact	Response Method	Response Strategy
G	Operational Risk	Stagnant Inventory	High order uncertainty leads to high material inventory and low demand, resulting in slower inventory turnover	This affects the company’ s use of capital, results in inventory value losses, and impacts the company’ s financial performance	Mitigate Risks	1. Resell materials with no longterm demand through the procurement department or use them as substitute materials 2. Increase material commonality to reduce inven-tory and keep order information up to date 3. Reduce inventory by canceling purchase orders or quantities, or delaying shipments, based on mate-rial availability.
G	Operational Risks	Material Shortages	1. Material shortages caused by suppliers re-ducing production or raising prices. 2. Significant discrepancies between cust-omer orders and forecast volumes result in insufficient material quantities to meet order demand.	Inability to meet cus-tomer order demands and ensure customer satisfaction	Risk Mitigation	1. Review sales and cus-tomer order forecasts monthly and adjust material inventory levels 2. Establish safety stock levels 3. Establish a “pull-in” mechanism for rush orders 4. Establish a mechanism for key customers to track, meet, and review delivery deadlines 5. Implement distribution measures as needed

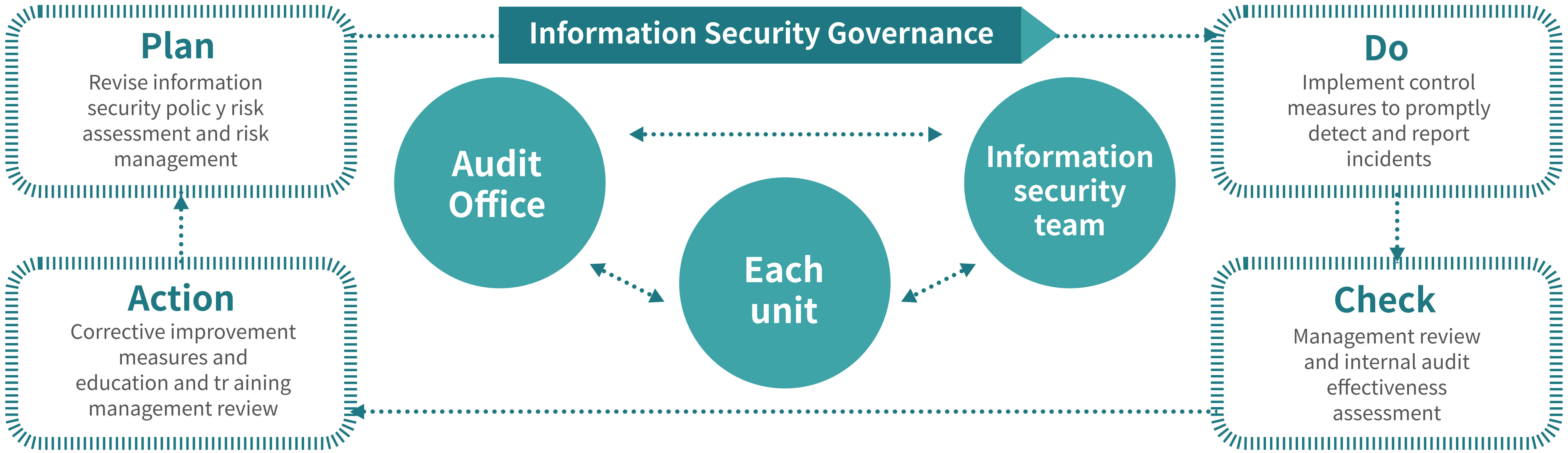
1.1 Information Security (Material Topic)

Information Security Policy Security Policy

The Company’ s information security framework implements various control measures for information assets, categorized as follows: information security man-agement system, employee information security management, asset classification management, system development and maintenance, system security management, communication network management, access security controls, vulnerability detec-tion management, incident response management, and business continuity man-agement. These measures are continuously updated to address new risks and com-ply with information security framework requirements, and the relevant policies are consistent with the information disclosed on the official website;We implement a continuous PDCA cycle for each of these major categories, which includes:

- **Planning Phase:** Classification and categorization of information assets, risk assessment, and risk treatment plans
- **Operation Phase:** Implementation of defense-in-depth measures, including physical security, system/device security, account and permission management, and infor-mation security monitoring and operations
- **Review Phase:** Internal audits, sample audits of information assets, and measurement of the effectiveness of technical defenses
- **Improvement Phase:** Corrective and improvement measures, management review meetings
- **Information Security Awareness:** Announcements and awareness campaigns; information security training for new employees

We review the content of our information security policies annually to continuously strengthen employee information security awareness. Through employee infor-mation security training and public announcements, we enhance employees’ correct understanding and knowledge to achieve the goal of information security protection. For details, please refer to the Apacer website.



1.1

Information Security Objectives:

Ensure the accurate, complete, and available continuous operation of information systems

Information Security Management Unit:

An Information Security Team has been established to verify the effectiveness of information security management operations

Information Security Control Measures:

- **Access Rights Management**
  User account management and review
- **Access Control**
  Management of user access controls, data leakage management, restrictions on remote access by personnel, and control of external storage devices
- **External Threats**
  Regular virus scans and malware detection; deployment of network firewalls
- **Operational Maintenance**
  Monitoring system operations for anomalies and issuing alerts; performing regu-lar data backups and off-site tape storage; maintaining off-site data center re-dundancy; conducting regular disaster recovery drills
- **Information Security Awareness**
  New employee training courses; periodic announcements regarding information security

2025 Information Security Management Outcomes:

Apacer's continuous improvement efforts have helped reduce the risk of external threats

- **Annual Review of Information Security Incidents and Risk Assessment:** No major information security incidents occurred in 2025
- **Proactive Risk Management Planning:**Conducting internal reviews in response to major domestic and international information security incidents and planning risk mitigation measures

Results of Information Security Implementation

2024 Results

1.Information Security Certification – ISO 27001 [IT Data Center + T100 Core System Certification

2.Information Security Controls* – 4 improvements to protective technolo-gies

- Control of Unauthorized Device Connections to the Fab
- Replacement of network fire-wall equipment
- Replacement of spam gateway
- Establishment of a DMZ (Demili-tarized Zone) for External Service Access to Strengthen the Security Architecture

2025 Results

1.Aligning with International Stand-ards to Support Business Development: Maintaining the validity of ISO/IEC 27001:2022 certification and continuously implementing ISO requirements

2.PDCA Risk Source Management: Identify risk sources (removable stor-age devices, end-user devices, produc-tion line equipment, servers, external networks, external customers/ file ex-changes, email /social engineering at-tacks), and conduct consolidation, patching, and review regarding permis-sions, versions, and vulnerabilities.

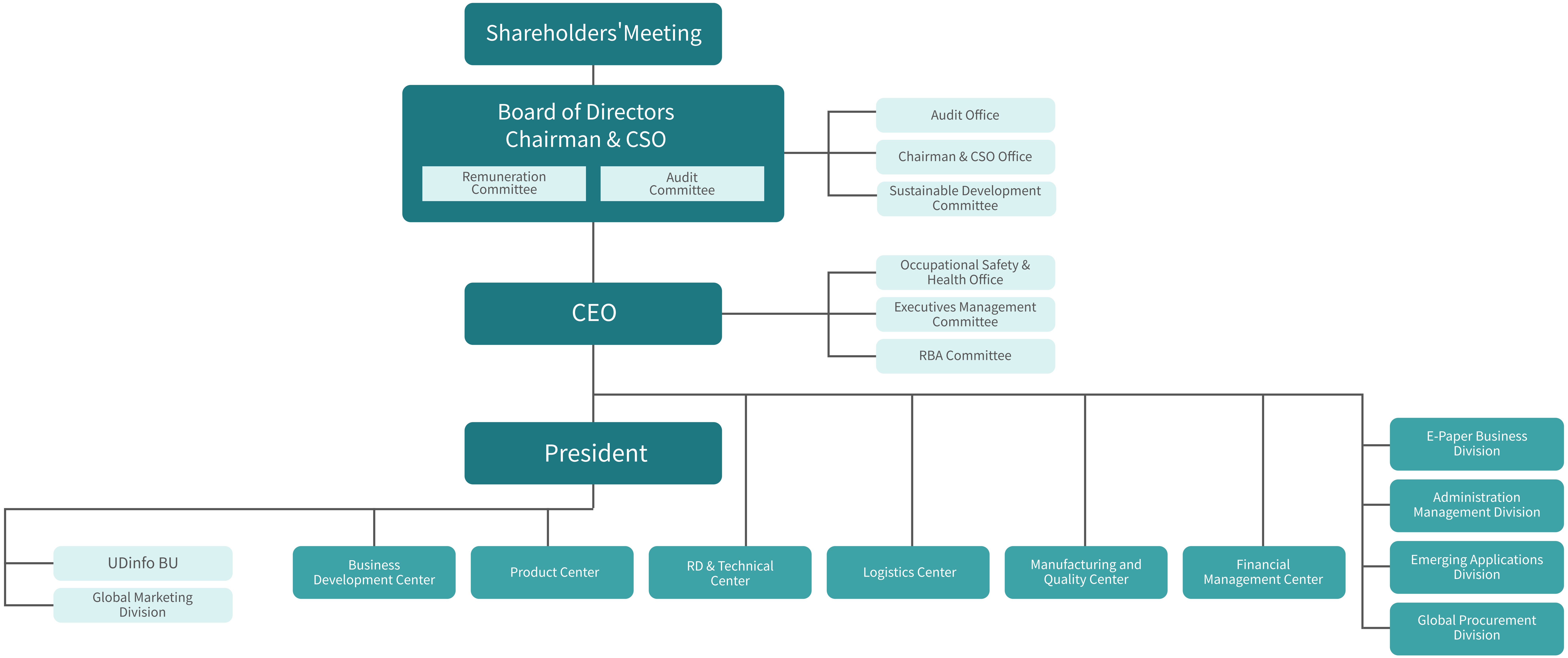
3. Keeping Pace with Advances in Se-curity Technology

- Optimize a highly efficient, visualized security operations platform
- Optimizing Alert Mecha-nisms
- Establish system data mask-ing
- Optimizing Data Center Net-work Topology
- Expanding/Replacing Storage Device Resources
- Expansion/Replacement of Computing Server Resources

Internal Audit: Passed information security-related audits with no major deficien-cies; no major information security incidents occurred, such as violations of infor-mation security policies, customer data breaches, or fines.Annual Report to Senior Management: Status of Implementation as reported to the Board of Directors on December 18, 2025

1.2 Corporate Governance (Material Topics)

In response to the era of the speed economy, Apacer Technology has adopted an or-ganizational governance structure that separates strategy from execution. The Chairman, who also serves as Chief Strategy Officer, personally charts the blueprint for future competitiveness; simultaneously, operational authority is delegated to the CEO and General Manager, thereby implementing the separation of powers and re-sponsibilities and reducing the risk of conflicts of interest. The company currently has six major functional centers and six major business/support units, aimed at lev-eraging systemic synergies to drive sustained business growth.



(Note: This organizational chart is effective as of March 1, 2025)

1.2

"Strengthening Corporate Governance" is the core value of Apacer's corporate gov-ernance. Apacer continues to actively participate in corporate governance evalua-tions through concrete actions, resulting in consistently improving scores.

2022	2023	2024	2025
(9th) (Listed Compa-nies Ranking Tier: 6%–20%) Market Capitali-zation of 5 billion yuan or more to 10 billion yuan: Top 5%	(10th) (Listed company ranking bracket: 6%–20%) Market Capitali-zation Category: 5 billion yuan to 10 billion yuan – Ranking Tier: Top 5%	(11th) (Listed Company Ranking Tier: 6%–20%) Market capitaliza-tion between 5 billion yuan and 10 billion yuan: Top 5%	(12th) Listed Company Ranking Tier: 21%–35%

Apacer's 2025 Corporate Governance Initiatives

Apacer has appointed a Corporate Governance Officer, with CFO and Spokesperson Lai Ziwen serving in this role concurrently. She is responsible for matters related to corporate governance, and her duties include the following:

1. Regularly arranges continuing education programs for directors, provides direc-tors with the information necessary to perform their duties, and keeps them in-formed of the latest regulatory developments relevant to corporate manage-ment to assist directors in complying with laws and regulations.
2. assists with procedural matters and legal compliance regarding resolutions at Board of Directors and shareholders' meetings.
3. arranges for independent directors to communicate with the head of internal audit and the certifying public accountant during Audit Committee meetings.
4. Responsible for maintaining investor relations.
5. Responsible for the disclosure of material information regarding important res-olutions of the Board of Directors and shareholders' meetings, and for publish-ing such material information in accordance with the law.
6. Shall arrange for the "Integrity Management Unit" to report to the Board of Di-rectors on December 18, 2025, regarding the Company's implementation of in-tegrity management for the current year and its plans, to ensure the Code of In-tegrity is fully implemented.
7. Arrange for the "Sustainability Development Committee" to report to the Board of Directors on December 18, 2025, regarding the implementation results of the Sustainability Code of Practice for the current fiscal year, to ensure the Code's implementation.
8. Shall assist in the full re-election of directors upon the expiration of their terms.
9. Shall review the implementation of the corporate governance assessment on a quarterly basis.
10. Shall handle other matters as stipulated in the Articles of Incorporation or rele-vant agreements.

1.2 Corporate Governance Structure

Board of Directors

Elections and Nominations

Apacer's Board of Directors adopts a candidate nomination system that takes into account the diversity and independence of Board members, in accordance with Chapter 3, "Strengthening Director Functions," Section 1, "Board Structure," of the Company's "Code of Corporate Governance Practices." In the future, candidates' ca-pabilities in managing ESG impacts will be included in the selection criteria. The Board of Directors consists of nine directors with extensive experience in their re-spective professional fields, including three independent directors (accounting for 33.33%). The number of independent directors exceeds regulatory requirements, and one of these independent directors is a woman.Directors serve three-year terms and are re-elected at each annual general meeting of shareholders. The current term began on May 31, 2024, following the election, and will expire on May 30, 2027. For detailed procedures, please refer to: Code of Corporate Governance Practices

Board of Directors Self-Assessment

External Evaluation of Board Performance

The Company's "Board of Directors Performance Evaluation Guidelines" were re-vised on October 28, 2024. Article 3 of these guidelines stipulates that the Company shall commission an external professional independent organization or a team of external experts and scholars to conduct a board performance evaluation at least once every three years. The previous evaluation was conducted in 2024, and the next evaluation is scheduled for 2027.

Implementation Status

In September 2024, the Company commissioned the Taiwan Investor Relations As-sociation (hereinafter referred to as the "Association") to conduct the 2024 external Board performance evaluation. The details of the evaluation are as follows:

- **Evaluation Period:** November 1, 2023, through October 31, 2024.
- **Assessment Method:** The aforementioned affiliated association reviewed, in writing, the relevant documents provided by the Company for the assessment and the self-assessment questionnaires completed by each Board member. On November 13, 2024, the assessment team conducted on-site interviews at the Company. Attendees included the Company's Chairman, the Chair of the Audit Committee (an independent director), the Chair of the Compensa-tion Committee (an independent director), the Head of Corporate Govern-ance, and the Head of Internal Audit.
- **Evaluation Dimensions:** The Company's Board of Directors' operations were reviewed based on five key dimensions: Board composition and professional development; quality of Board decision-making; Board operational effective-ness; internal controls and risk management; and the extent of the Board's engagement in corporate social responsibility.
- **Assessment Results:** The relevant association issued the Board Performance Assessment Report on November 25, 2024. An excerpt from the report is provided below, and the Company submitted the report to the Board of Direc-tors on December 19, 2024.
- **Overall Assessment of the Evaluation Report**

The Board of Directors of the evaluated company is diverse and well-structured. Board meetings are held regularly, with a high actual attendance rate among all directors. Directors receive sufficient information on relevant agenda items prior to meetings, enabling them to continuously monitor and fully communicate regarding major proposals. Independent directors also en-gage in separate communications with the head of audit and the certified public accountants.The Board regularly reviews and oversees the Company's operations and implementation of corporate sustainability, risk management, intellectual property management, information security, and ethical business practices. In recent years, the Company's corporate governance evaluations have consistently ranked within the top 6% to 20% of listed companies, and the overall functioning of the Board is excellent.

- **Recommendations from the evaluation report and measures the Company plans to implement:** Please refer to this page

1.2

Board Performance Evaluation

The Company conducts an annual self-assessment of the Board of Directors in ac-cordance with the provisions of the "Board of Directors Performance Evaluation Regulations." This self-assessment covers the scope, methods, and indicators of evaluation, as well as various aspects of performance evaluation for the Board of Directors, individual directors (self- or peer-assessment), and functional commit-tees.Please refer to Article 8 of the Company's "Board of Directors Performance Evaluation Regulations." Performance evaluation results are categorized into three levels: Exceeds Standards, Meets Standards, and Needs Improvement. Please refer to the table below for detailed results:

2025 Report on the Implementation Results of the Board of Directors Performance Evaluation Guidelines

Evaluation Items	Assessment Results
Board of Directors Performance Evalua-tion (Overall)	Exceeds Standards
Board Member (Self) Performance Evaluation	Exceeds Standards
Functional Committee Performance Evaluation	Exceeds Standards

Board Functions

In addition to overseeing the Company's operations and providing operational rec-ommendations, the Board discusses matters related to corporate sustainability, which are then entrusted to the Secretariat of the Sustainability Development Com-mittee for implementation. The current term of the Board will expire in May 2027, and new directors will be elected in 2027. For details on the Board's collective knowledge training, please refer to pages 31–32 of the Annual Report

Title	Name	Organizer	Course Title	Con-tinu-ing Educa-tion Hours	Corre-sponding ESG As-pects
Chairman and Chief Strategy Officer	Chen Yishi	Chinese Corporate Governance Association	Analysis of the Global Eco-nomic Situation Following Trump's Election	3	G
		The Chinese Cor-porate Governance Association	Securities Regulations and Corporate Governance	3	G
Vice Chairman	Chen Mingda	Taipei Financial Research and Development Foundation	Outlook for 2025: Key Indicators and Trend Analysis from an International Perspective	3	G
		The Chinese Cor-porate Governance Association (a registered nonprofit organiza-tion)	NVIDIA's Trillion-Miracle: New Perspectives on the Semiconductor Industry Revolution Driven by Artificial Intelligence	3	G
		Chinese Corporate Governance Association	Analysis of the Global Economic Situation Following Trump's Election	3	G
Director	Zhang Jiaxing	Chinese Corporate Governance Association	Design of Executive Compensation and ESG Performance Systems	3	G、S
		Chinese Corporate Governance Association	NVIDIA's Trillion-Dollar Miracle: New Perspectives on the Semiconductor Industry Revolution Driven by Artificial Intelligence	3	G
Director	Lu Lida	Chinese Corporate Governance Association	How Boards of Directors Should Address 12 ESG Risk Issues	3	E、S、G
		Chinese Corporate Governance Association	Analysis of Legal Liability and Compliance Practices for "Fi-nancial Crimes" in the Digital Age	3	G
Repre-sentative of Corporate Directors	Jian Huixiang	Chinese Corporate Governance Association (incorporated association)	Securities Regulations and Corporate Governance	3	G
		Chinese Corporate Governance Association	Analysis of the Global Economic Situation Following Trump's Election	3	G
		Chinese Corporate Governance Association	Global Trends in Sustainability Regulations and Climate-Related Disclosures	3	E、G
		The Chinese Corporate Governance Association	IFRS 18: Presentation and Disclosure in Financial Statements and the "Innovation" of Sustainability—Establishing Differentiated Innovation Strategies in Response to Social Change	3	E、G
Director	Huang Shaohua	Chinese Corporate Governance Association	Driving Change and Sustainability: Insights into the New Landscape of Corporate Risk Governance from Global Trends	3	G
		Chinese Corporate Governance Association	International Trends and Best Practices in Corporate Integrity and Executive Accountability	3	G
Independent Director	Wu Guangyi	Chinese Corporate Governance Association	How Should the Board of Directors and Supervisors Oversee the Company's Corporate Risk Management and Crisis Response?	3	G
		Chinese Corporate Governance Association	How to Design Governance and Management Structures So That Corporate Succession Is No Longer an Obstacle to Sustainable Operations	3	S、G
Independent Director	Peng Jinbin	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	E、G
Independent Director	Han Jing-shi	Chinese Association of Independent Directors	Key Strategies for Corporate Global Expansion	3	G
		Chinese Corporate Governance Association	Cybersecurity Governance and Management in a Geopolitical Context	3	G
		The Chinese Corporate Governance Association (a registered nonprofit organization)	Current Global Economic Conditions and the Impact of Trump's New Policies	3	G

1.2

Diverse Backgrounds

Board members possess professional backgrounds in business management, ac-counting and finance, and engineering and technology. Drawing on their diverse ex-pertise, each member brings capabilities in financial analysis, business management, venture capital, engineering and technology, as well as leadership and decision-making, thereby demonstrating a diverse and complementary set of strengths.Drawing on the directors’ professional backgrounds and industry experi-ence, the Company has effectively implemented its operational and future develop-ment strategies. In fiscal year 2025, directors completed 66 hours of continuing edu-cation in ESG-related courses to enhance the Board’ s sustainability expertise, there-by ensuring that corporate governance policies and planning keep pace with the times.

Conflict of Interest Policy

The current Board of Directors held six meetings in 2025, with an average attend-ance rate of 92.6%.Apacer places great importance on the transparency, profession-alism, and efficiency of the Board’ s operations to strengthen the effectiveness of corporate governance. The Board oversees major corporate decisions by taking into account international developments, market observations, and financial assess-ments. We will continue to enhance the Board’ s ESG awareness and capabilities to safeguard shareholder rights, improve operational performance, fulfill the role of independent directors, strengthen risk management, and ensure transparency of in-formation, thereby effectively protecting the interests of all the Company’ s stake-holders.

Communication Mechanism for Key Material Events

The Company adopts a tiered management and periodic reporting approach for key material events to ensure that the highest governance body can systematically par-ticipate in major decision-making and risk management.

- **Regular Reporting System:** The Company incorporates key environmental, social, and governance (ESG) issues into the standing agendas of the Board of Directors and the future Audit Committee. The Risk Management Group under the Company’ s Sustainability Development Committee regularly sub-mits risk assessment summaries, enabling the highest governance body to stay informed of potential challenges to the Company’ s long-term develop-ment.
- **Stakeholder Feedback:** Key information collected through diverse commu-nication channels (such as employee complaints and supplier evaluations) is coordinated by the Talent Development Unit (the Company’ s integrity man-agement unit) and the ESG Promotion Group under the Sustainability De-velopment Committee to ensure that all significant potential concerns are effectively communicated to the governance level.

Classification of Incident Types	Communication Incident	Overview of the Incident and Com-munication Outcomes
Operational Risks and Strategy	2 cases	Reporting to the Board of Directors on issues related to idle inventory and material shortages, along with corresponding strategies. ◦
Environment and Regulatory Compliance	1 item	Regular monitoring of GHG inventories
Social and Stakeholder Issues	0 cases	No significant incidents involving major human rights or social im-pacts occurred this year.

1.2

Title	Name	Gender	Professional Background	Industry Experience							Board of Direc-tors Num-ber of Attend-ances	Attend-ance Rate
				Account-ing and Financial Analysis	Opera-tional Man-agement	Venture Capital	Engineer-ing and Technol-ogy	Leader-ship and Decision-Making Skills	Pathways to Net Zero	Social and Hu-man Rights Impacts		
				G	ESG	G	EG	G	EG	SG		
Chairman and Chief Strategy Officer	Chen Yishi	Male	Management		V		V	V		V	6	100%
Vice Chairman	Chen Mingda	Male	Management, Engineering		V		V	V	V		5	83.33%
Director	Lü Lida	Male	Management, Engineering		V	V	V	V		V	5	83.33%
Director	Zhang Jiaxing	Male	Management, Engineering		V		V	V	V		6	100%
Director	Huang Shaohua	Male	Engineering, Finance	V	V	V	V	V		V	5	83.33%
Director	Representa-tive of Acer Inc. – Jian Huixiang	Male	Management, Engineering		V		V	V		V	5	83.33%
ndependent Director	Wu Guangyi	Male	Engineering		V	V	V	V	V		6	100%
Independent Director	Peng Jinbin	Male	Management, Finance	V	V	V		V		V	6	100%
ndependent Director	Han Jing-shi	Female	Management, Finance	V	V	V		V		V	6	100%

- Note [1]: To be re-elected at the Annual General Meeting of Shareholders on May 31, 2024
- Note [2]: For information on the concurrent positions held by relevant board members and the existence of controlling shareholders (director shareholdings), please refer to page 60 of the annual report
- Note [3]: For information on cross-shareholdings by suppliers or other stakeholders, please refer to page 61 of the annual report
- Note [4]: Download link: Click here

1.2

Compensation Policy

The compensation structure for the highest governance body and senior management, including fixed salaries and variable compensation; starting in 2025, the compensation plans for the highest governance body and senior management will align shareholder interests with Environmental, Social, and Governance (ESG) outcomes

Apacer Director Information

(Current Board Term: May 31, 2024, to May 30, 2027)

Title	Term of Office	Name	Gender	Age	Concurrent Positions Held at the Company	Concurrent Key Positions at Other Companies	Functional Committees	
							Audit Com-mittee	Compensation Committee
Chairman	3	Chen Yishi	Male	51 years of age or older	Chief Strategy Officer	Apacer Technology (BVI) Inc. (Director)		
Director	3	Huang Shaohua	Male	51 years of age or older	-	-		
Vice Chairman	3	Chen Mingda	Male	51 years of age or older	Serves as General Manager of the Company	UD info Corp. (Chairman)		
Director	3	Zhang Jiaxing	Male	51 years of age or older	Serves as the Company’s CEO	Apacer Technology B.V. (Director) Apacer Technology Japan Corp. (Director) Apacer Electronics (Shanghai) Co., Ltd. (Direc-tor) UD info Corp. (Director)		
Director	3	Lu Lida	Male	51 years of age or older	-	-		
Director	3	Acer Inc. (Legal Representative: Jian Huixiang)	Male	51 years of age or older	-	-		
Independent Director	3	Wu Guangyi	Male	51 years of age or older	-	-	V	V
Independent Director	3	Peng Jinbin	Male	51 years of age or older	-	-	V	V
Independent Director	3	Han Jing-shi	Female	51 years of age or older	-	-	V	V

1.2 Functional Committees

Compensation Committee

Established: August 2011

Functions: The primary responsibility of the Compensation Committee is to faithfully perform the following du-ties with the care of a prudent man-ager and to submit its recommenda-tions to the Board of Directors for discussion.

- lTo establish and periodically review the Compensation Committee’ s organizational reg-ulations and propose amend-ments.
- To establish and periodically review, on an annual basis, the annual and long-term perfor-mance objectives for directors and executives, as well as the policies, systems, standards, and structure of their compensation.
- To evaluate the achievement of performance targets by direc-tors and executives on an annual basis, and to determine the details and amounts of their individual compensation.

Committee Meeting Attendance Rate for 2025

Title	Name	Actual Attendance	Attend-ance Rate (%)
Convener	Wu Guangyi	4	100%
Committee Member	Peng Jinbin	4	100%
Committee Member	Han Jing-shi	4	100%

- Note [1]: The term of office for the current committee members runs from May 31, 2024, to May 30, 2027.
- Note [2]: Attendance rate = Actual number of meetings attended / Total number of meetings held

Attendance Rate at Committee Meetings in 2025

Audit Committee

Established: May 2018

Functions: To review and oversee the following matters

- The fair presentation of the Company’ s financial statements
- Appointment, Removal, and Compensation of Certified Public Accountants
- Independence of the Certifying Public Accountant
- Effective Implementation of the Company’ s Internal Controls
- The Company’ s Compliance with Relevant Laws and Regulations Management of Existing or Potential Risks Facing the Company

2025 Committee Meeting Attendance Rate

Title	Name	Actual Attendance	Attend-ance Rate (%)
Convener	Wu Guangyi	4	100%
Committee Member	Peng Jinbin	4	100%
Committee Member	Han Jing-shi	4	100%

- Note [1]: The term of office for the current committee members runs from May 31, 2024, to May 30, 2027.
- Note2: Attendance rate = Actual number of meetings attended / Total number of meetings held

1.3 Diversified Products and Operational Performance (Material Topic)

Operational Strategy Planning

Apacer focuses primarily on the R&D and manufacturing of memory modules and value-added technologies, with product lines divided into B2B industrial control and B2C consumer segments.Unlike competitors who choose to focus on either industrial control or consumer products, Apacer adopts a business model that cultivates both product lines. This is primarily because the memory industry is susceptible to exter-nal environmental factors, leading to drastic price fluctuations. To ensure operation-al performance, Apacer combines industrial control products—which are more re-sistant to price declines—with consumer products that can quickly respond to price differentials, thereby balancing prices and stabilizing profits.Furthermore, consumer products enable direct communication with consumers, which helps build brand val-ue and create more collaboration opportunities. Recognizing that sustainable busi-ness operations require additional momentum, we began establishing three key op-erational drivers in 2021 (focusing on key areas, investing in future technologies, and digital transformation of operations),In 2022, we added a fourth operational driver—strategic partnerships—by joining forces with UD info Corp. and Acer. We currently have three private equity strategic partners: Phison, Advantech, and Acer, and we continue to collaborate with them to drive growth.

Short-Term Opera-tional Strategy

Deepen Industrial Control, Expand Distribution Channels

For short-term operational development, we have set clear goals: deepen our industrial control business and broaden our distribution channels.

We continue to develop key clients in various application sectors while enhancing operational efficiency through data analytics—as mentioned on the previous page regarding the company’s AI-driven operational transformation. Additionally, we are actively expanding distribution channels for consumer products. Finally, and most im-portantly at this time, we are strategically balancing operations, pro-curement needs, and inventory levels to maximize capital utilization and achieve operational performance.

Long-Term Opera-tional Strategy

To address the company’s long-term operational needs, strengthen sustainable competitiveness, and adapt to the industry transfor-mations driven by AI trends, Apacer has developed four core opera-tional drivers: focusing on key areas, positioning for future technolo-gies, operational AI transformation, and strategic partnerships—all serving as key drivers of the company’s medium- to long-term growth.At the same time, Apacer aligns with global sustainability trends. The Sustainability Development Committee coordinates the formulation of ESG (Environment, Social, and Governance) policies and annual implementation goals, integrating sustainability govern-ance with operational strategies to serve as a key framework for the company’s long-term business development and decision-making.

1.3 Products and Services: Product Categories

Apacer’ s products and services fall into three major categories: “B2B Industrial Con-trol Products,” “B2C Consumer Products,” and “Smart IoT Applications.”

B2B Industrial Control Products

—a series of stable, du-rable digital storage so-lutions designed specifi-cally for vertical markets such as industrial, cloud data centers, automo-tive, military, gaming, healthcare, and more.

Providing Integrated Solutions to Solve Problems

Apacer serves thousands of customers worldwide and possesses extensive ex-perience in industrial control products and R&D. Leveraging our integration and technical capabilities to help customers solve problems, we provide reliable products and services. We are commit-ted to working with partners to deliver comprehensive solutions and build deep partnerships with our customers. We have been ranked the world’ s number one supplier of industrial SSDs for five consecutive years.

B2C Consumer Products

Focusing on the con-sumer experience, we design a full range of digital storage and mo-bile peripherals, such as SSDs and memory mod-ules, as well as a high-end gaming product line, to meet data stor-age and protection needs.

Meeting Consumer Needs

Apacer leverages years of accumulated experience to develop digital storage products, ranging from memory modules for computers, USB flash drives, and memory cards to SSDs and military-grade external storage devices. Addi-tionally, the ZADAK line, tailored for high-end esports players, builds a premi-um brand image through highly recog-nizable esports products and computer components, meeting consumers’ digital storage needs with diverse product designs.

IoT Applications

We provide services in-cluding the design, inte-gration, and implemen-tation of IoT environ-mental control systems, as well as the sale and contract manufacturing of optical instruments, helping customers take their first steps toward IoT innovation.

Smart IoT Implementation Partner

By integrating ICT and OT through a comprehensive solution business model, we provide foundational AIoT planning and automation implementation ser-vices. In addition to actively promoting IIoT proactive disaster prevention sys-tems, we are deeply developing compre-hensive AI+AOI (Automated Optical In-spection) automation solutions. Our one-stop services help clients shorten their smart IoT development timelines.

Quality Assurance

We believe that quality assurance is our most fundamental commitment to our cus-tomers. Apacer holds its products to the highest standards. From product R&D, de-sign, and service life to after-sales service, every aspect undergoes rigorous and me-ticulous design and inspection, with multiple layers of safety testing to ensure high-performance and stable product reliability.

1.3

Product Safety Testing

All Apacer products comply with the EU’ s RoHS and REACH regulations on the prohibition and restriction of hazardous substances, as well as the WEEE (Waste Electri-cal and Electronic Equipment) recycling regulations. We are committed to providing consumers with low-hazard, low-toxicity products and to adhering to international conventions, domestic environmental protection laws, and relevant safety and health regulations.

Basic function test	Long time testing	Uninterrupted power on/off test
Power failure testing	Environmental reliability testing	Electromagnetic Magnetic Compatibility Test
Safety compliance testing	Compatibility testing	Data storage testing
Reliability Demonstration Test	On-Going Reliability Test	

● Complete design review and verification

Design verification inthe R&D stage Design testing in the mass production stage

● Quality Policy

Deliver competitive,defectfree, and hazardous-free products and ser vices on time to customers

● International quality certification

ISO9001：2015
IECQQC080000：2017
ISO14001：2015
ISO45001：2018
ISO14064-1：2018
ISO /IEC27001：2022

Product Labeling

Apacer products sold worldwide are labeled with compliance marks in accordance with the regulations of each country and provide consumers with comprehensive product information—such as manufacturer details, contents, instructions for use, and international certification marks—to safeguard consumer rights through trans-parency. Apacer also conducts electromagnetic compatibility (EMC) testing tailored to differ-ent regions; products are only permitted for sale in each country after passing these tests to ensure stability and safety during use. Testing includes Taiwan’ s BSMI, the U.S. FCC, the EU’ s CE, New Zealand and Australia’ s RCM, and Japan’ s VCCI, and the relevant regulatory symbols are displayed on the product itself.

EU RoHS Restriction of Hazardous Substances Mark

RoHS

EU WEEE Recycling Symbol

Product EMC (Electromagnetic Compatibility) Mark

D33466 RoHS
Taiwan BSMI

U.S. FCC

EU CE

New Zealand and Australia RCM

Japan VCCI

UKCA

1.3 Economic Performance (Material Topics)

Apacer focuses on key business areas and drives digital transformation in its opera-tions. In a rapidly changing industry environment, the company maximizes its bene-fits through timely strategic adjustments. In 2025, rising memory prices led to an overall revenue growth of 41.9% compared to 2024. However, due to market pricing, the Group' s overall gross profit margin increased by approximately 4.14% compared to 2024.

NT$ thousand

Item	2021	2022[2]	2023	2024	2025
Revenue	8,682,393	8,797,035	7,631,446	7,837,159	11,123,604
Cost of sales	(7,229,509)	(7,108,621)	(5,852,804)	(6,535,954)	(8,816,023)
Gross Profit	1,452,884	1,688,414	1,778,642	1,301,205	2,307,581
Operating Income	573,060	694,122	710,534	306,911	1,024,043
Net Income After Tax	485,781	576,991	604,711	291,950	878,529
Earnings per Share (NT$)	4.81	5.23	4.51	2.18	6.70

- Note [1]: Financial figures are derived from the annual consolidated financial statements and have been audited and certified by certified public accountants. Operating revenue refers to sales revenue within the industry.
- Note [2]: Data from 2022 onward includes the subsidiary UD info Corp..

NT$ thousand

Item	2023	2024	2025
Revenue (A)	7,687,787	7,901,516	11,218,348
Allocated Economic Value (B)	7,159,951	7,658,898	10,266,091
Operating Costs	5,685,814	6,389,284	8,630,261
Employee Salaries and Benefits	910,311	790,328	1,121,362
Payments to Investors	418,453	420,920	312,792
Payments to governments by country	145,373	58,366	201,676
Social investments	0	0	0
Retained Economic Value (A) – (B)	527,836	242,618	952,257

The operating revenue in this table, in accordance with GRI guidelines, includes sales revenue and non-operating revenue, and differs slightly from the definition in the table above.

1.3

Economic Value Generated and Distributed Over the Past Three Years (Unit: Thousands of New Taiwan Dollars)

Economic Value	Item	2023	2024	2025
Direct Economic Revenue	Net Operating Revenue	7,631,446	7,837,159	11,123,604
	Income from Financial Investments	45,211	47,070	41,007
	Proceeds from sale of assets	0	0	153
	Royalty Revenue	0	0	0
	Government Grants Received	0	0	0
	Other Income	11,130	17,287	53,584
Direct Economic Value Generated		7,687,787	7,901,516	11,218,348
Economic Distribution	Operating Costs	5,685,814	6,389,284	8,630,261
	Employee Salaries and Benefits	910,311	790,328	1,121,362
	Payments to Investors	418,453	420,920	312,792
	Payments to the government	145,373	58,366	201,676
	Community investments	0	0	0
	Other Expenses	0	0	0
Allocated Economic Value		7,159,951	7,658,898	10,266,091
Retained Economic Value*		527,836	242,618	952,257

- Note: Retained economic value = Direct economic value generated – Allocated economic value.

Rooted in Taiwan, Looking Toward the World

Apacer’s customer base includes global distributors, IT equipment manufacturers, system integrators, and retail customers, with a sales network spanning all five con-tinents. Through a robust distributor system and partnerships that deeply penetrate local markets, Apacer provides high-performance, highly reliable, and high-value dig-ital storage products and integrated services, sharing memory with the world in the spirit of striving for perfection.

Percentage of Major Product Sales by Region

Sales Region	2023	2024	2025
Domestic Sales	16.24%	18.93%	31.01%
Americas	15.15%	11.36%	8.79%
Europe	25.25%	16.62%	15.62%
Asia	42.35%	52.25%	43.73%
Other	1.02%	0.84%	0.85%
Total	100.00%	100.00%	100%

- Note: The above figures include all subsidiaries

1.4 Innovation and R&D

Apacer leverages its leadership in innovation to attract top talent from the industry and actively plans on-the-job training to cultivate the team’s capacity for innovative thinking, thereby unlocking the team’s potential and value. The R&D Technology Cen-ter leads innovation initiatives focused on brand value as well as strategic partner-ship projects, using diverse thinking to create win-win outcomes for both parties and achieve the goal of mutual progress.

“With digital storage at our core, we aim to become a leader in the integration of technology-driven information services” is Apacer’s corporate vision. Guided by this vision, we focus on the development of our core digital storage business, continu-ously building momentum in product and technology R&D to establish a competitive edge in our operations.

Building Sustainable Momentum in R&D

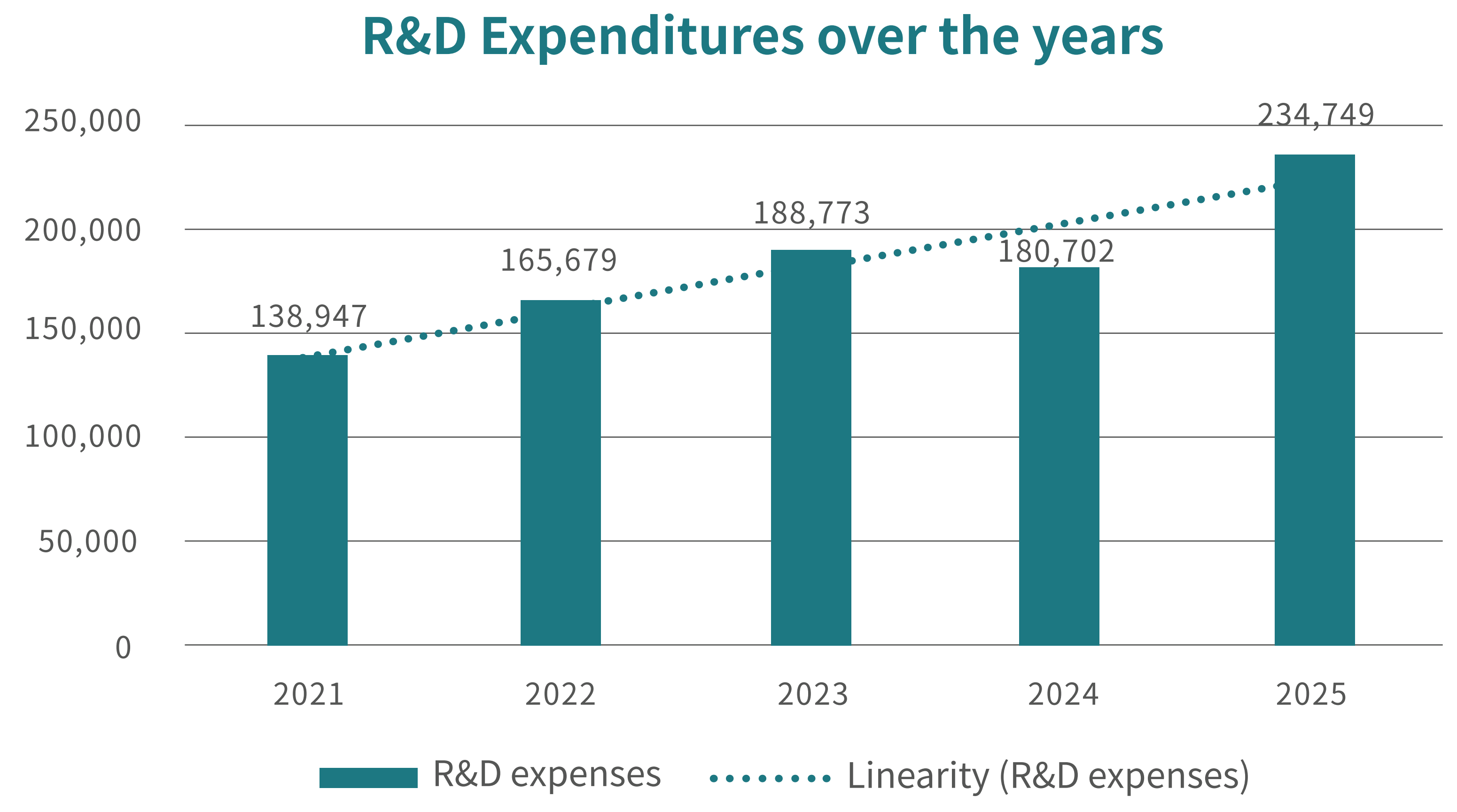
Apacer is committed to embodying the core brand values of “Doing What We Say, Striving for Better, and Advancing Together with Partners” under the “Good Partner” philosophy. We continuously develop innovative and diverse storage solutions, as well as integrated services encompassing hardware, firmware, design, and technical research across various fields, with the aim of becoming the industry ecosystem’s premier partner and jointly creating value-added benefits.

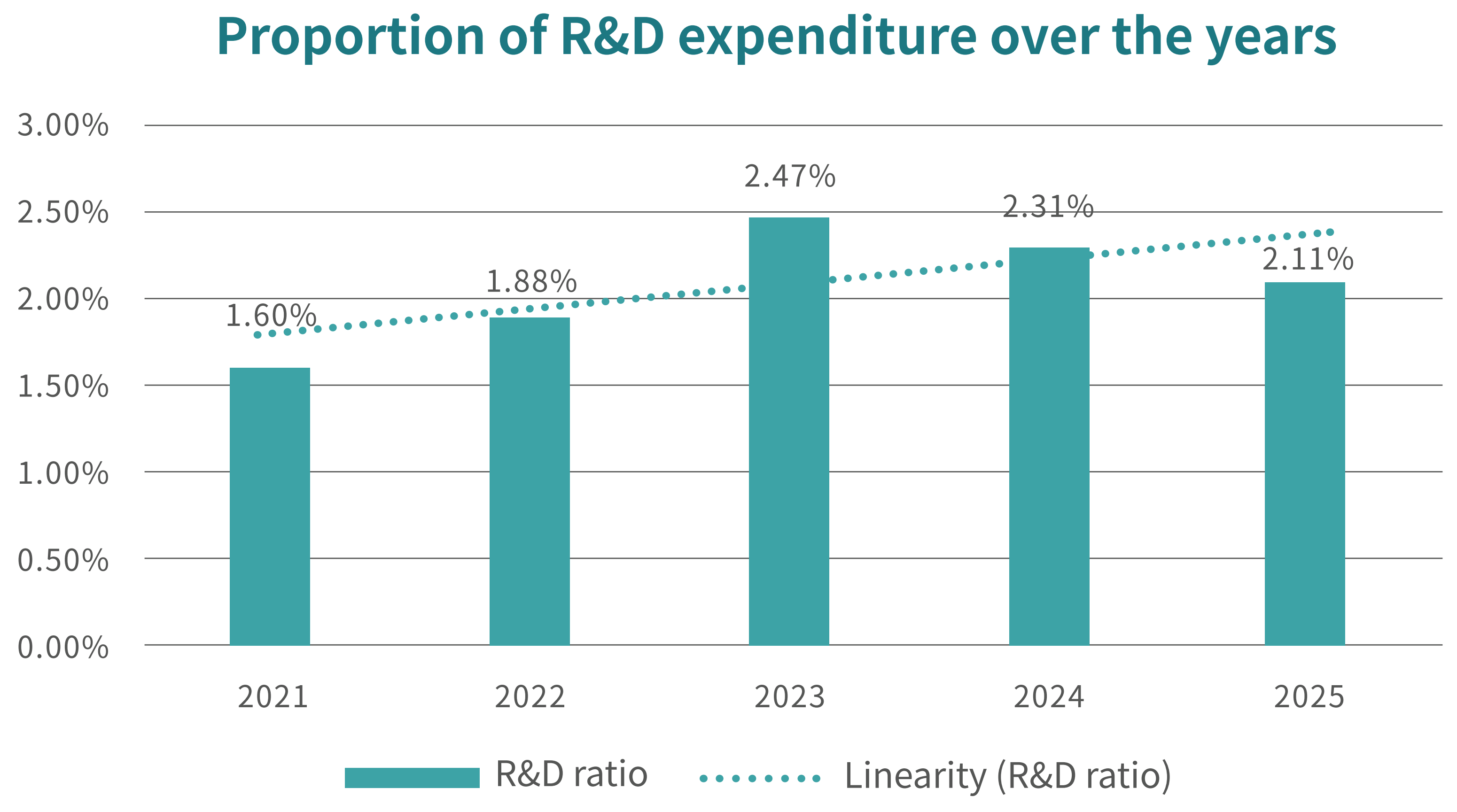
The R&D Technology Center comprises a comprehensive suite of technical units, in-cluding firmware R&D, hardware R&D, software R&D, engineering development, testing and development, industrial design, mechanical design, technical support, application engineering, and product validation. By leveraging years of accumulated patented digital storage technologies and successful R&D experience, the company enhances the competitiveness of its products and services.While maintaining a rich and diverse product portfolio, our R&D team is also capable of meeting customers’ customized development needs and requirements, spanning solutions such as memory modules, industrial SSDs, consumer digital storage products, and IoT integration applications.

Apacer adheres to a sustainable development strategy, with annual budgets allo-cated and reviewed based on R&D needs. The company’s commitment to R&D is ev-ident in the trend of R&D expenditures. As shown in the chart below, R&D expenses accounted for 2.11% of operating revenue in 2025,with operating revenue growing by 41.9% compared to 2023. The company has successfully strengthened its R&D capabilities; by 2025, the R&D center had filed and obtained a total of 205 patents, including 170 granted patents and 35 pending applications.Among its R&D innova-tion projects, three products were recognized with the 2025 Excellence Award, in-cluding: Apacer CoreRescue technology, the Scented SSD, and DataDefender ™ Plus hardware-software integration technology. Apacer will build on this successful mod-el to continue investing resources in research and development and innovative de-sign, establishing a solid foundation for sustainable operations.

1.4 Competitive Edge Through Innovation

Apacer’ s R&D Technology Center is a fully equipped research and development unit that transforms patented technologies into value-added technical services and inte-grates them into competitive products. With the goal of achieving a year-over-year increase in market share, the company leverages the differentiated advantages of value-added and innovative products as the strongest foundation for its competitive edge





- Note: Data from 2022 onward includes the subsidiary UD info Corp..

Patent Strategy for Future Technology

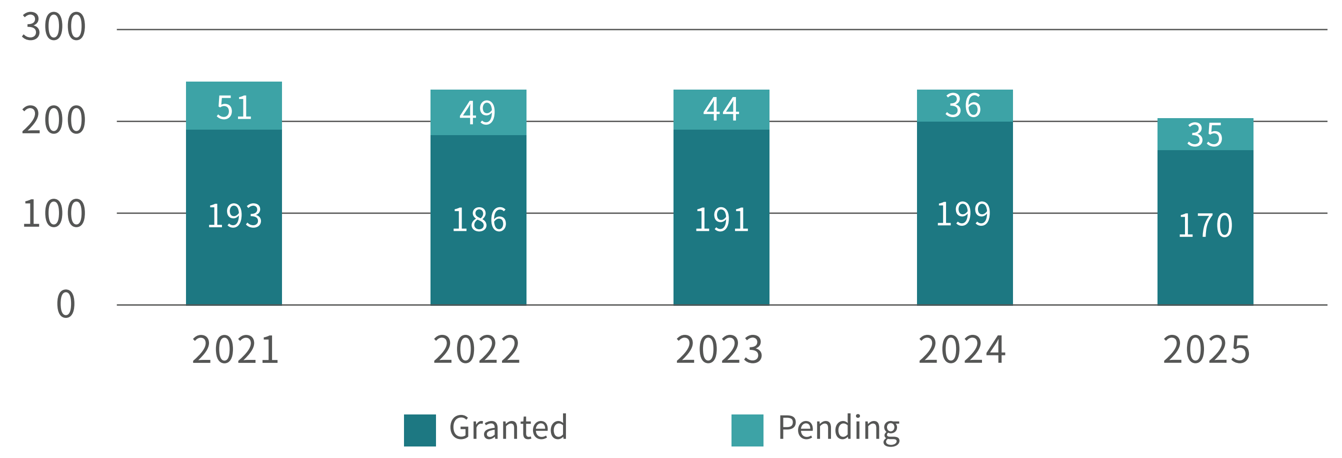
To strengthen its R&D momentum, Apacer formally established the Patent Devel-opment Committee in 2017, chaired by the CEO, and set up a patent review team to conduct internal reviews of invention patents. In addition to including the number of patent applications in performance evaluations, the company has also enacted a pa-tent output incentive program to encourage employees to pursue the commerciali-zation of patents.Apacer also employs in-house patent engineers to manage, file, and maintain patents. These engineers provide advice on potential infringement risks for products under development and formulate strategies for design-around solutions. Additionally, the company creates patent maps and gathers information on competitors’ patent applications to fully track developments in competitors’ technical fields and monitor patent application trends.

In recent years, Apacer’ s patent strategy has shifted away from pursuing sheer vol-ume and toward achieving the commercialization of patents.Patents that have been commercialized to date include the CoreGlacier cooling technology from 2019, the CoreSnapshot series of technologies launched in 2020, the CoreRescue technology from 2022, the fragrance module for portable storage devices from 2024, and Core-Volt 2 and CoreEnergy, launched in 2025.All of the above technologies are protected by Taiwanese patents, and patent applications are also pending in China and the United States to transform these patent concepts into actual operating revenue.

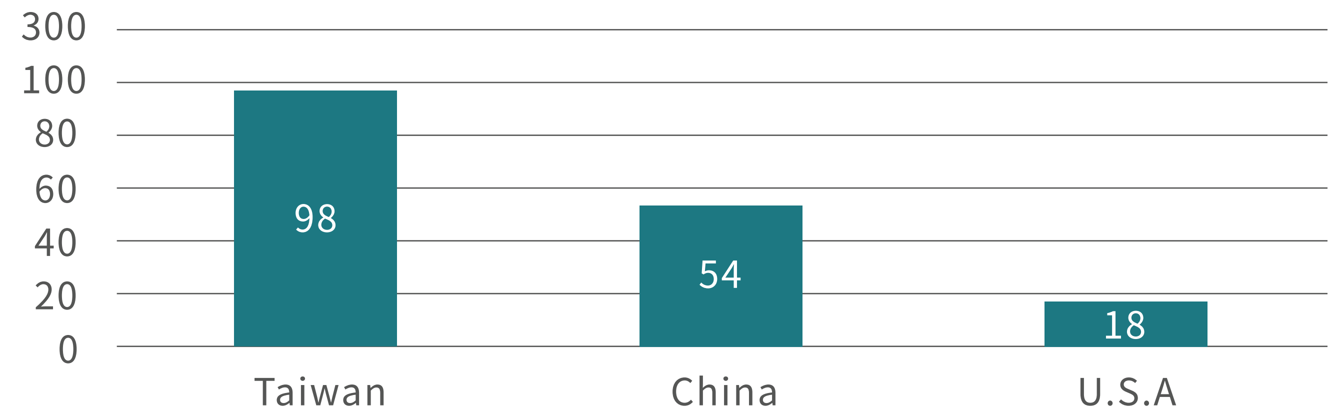
1.4

R&D Achievements: Statistics on Patent Applications and Grants Over the Years

Patent Applications and Approvals Statistics



2025 Statistics on Granted Patents by Region



- Note: The above data does not include the subsidiary UD info Corp..

As of the end of December 2025, Apacer Technology's total number of patents had reached 205, of which 35 were pending and 170 were granted and actively main-tained. Apacer's number of granted patents has remained generally stable in recent years, and the company actively reviews patents that lack commercialization poten-tial to focus on maintaining those with higher value.On the other hand, in terms of patent classifications by country of application for the 2025 fiscal year, Apacer re-ceived a relatively higher number of granted patents in Taiwan, followed by China and the United States. This pattern is largely consistent with the previous fiscal year.

Patent Innovation Performance

- Storage Device with Automatic Backup and Restore Mecha-nism (Taiwan, China)
- Heat Dissipation Modules and Electronic Devices (Taiwan, China)
- Method for Use in Solid-State Drive Firmware (Taiwan, Chi-na)
- Storage Device (Taiwan, Chi-na)
- New Power Protection Design for Memory Modules (Taiwan)
- Storage devices with voltage monitoring and compensation modules (Taiwan, China)
- Encapsulated Stacked Gra-phene Heat Sinks (Taiwan, China)
- Memory Fragrance Modules (Taiwan, China)
- Storage Device with Adjusta-ble Power Consumption and Performance (Taiwan, China)
- Integrated Double-Sided Thermal Conductive Composite Heat Sink Structure and Relat-ed Electronic Devices (Taiwan, China)

Product and Technology R&D Innovation Achievements

- AIoT Raspberry Pi-Specific Triggered Backup and Restore Mechanism Pi HAT SSD
- Ruggedized SSDs for Extreme Envi-ronments in Aerospace and Defense
- Fully Lead-Free SSD
- CoreEnergy Power Management Technology SSD
- CoreVolt 2 Voltage Monitoring and Protection SSD
- CoreSnapshot 3 Multiple Snapshot Redundancy Technology SSD
- NOX DDR5 CUDIMM for ASUS TUF Gaming
- DDR5 MRDIMM Supporting 125° C High Temperatures for AI Servers
- AI PC-Specific Horizontal Compres-sion-Attached LPDDR5 CAMM2
- SLC-liteX Patented 3D NAND Firm-ware Technology
- USB4 Military-Grade External Solid-State Drive
- ECO Portable Hard Drive (ESG Sus-tainability Program)
- Patented Encapsulated Graphene Cooling Technology
- High-Performance Computing AI Storage Solutions DDR5-8800 MRDIMM
- AI+AOI Smart Optical Inspection Equipment, AI Defect Recognition Technology
- Supports Switch 2 microSD Express Memory Cards
- External Scent-Infused Solid-State Drive

1.4 Industry-Related Associations and Trade Groups

To enhance its sensitivity to market dynamics and trends, Apacer participates in the industry-related associations listed in the table below, thereby maintaining industry relevance and expanding business opportunities.

Associations Participated In	Form of Participation
Association of Shareholder Services for Publicly Traded Companies of the Republic of China	Member; sends representatives to attend the association's meetings and seminars from time to time
Responsible Business Alliance	Member
Barcode Association	Member
SATA-IO (The Serial ATA International Organization)	Member
JEDEC (Global Standard for the Microelectronics Industry)	Member
SDA (SD Association)	Member
CFA (CompactFlash Association)	Member
PCI-SIG (Peripheral Component Interconnect Special Interest Group)	Member
DRAM EXCHANGE	Member
INSPECTRUM	Member
Taipei Computer Association	Member
Taiwan External Trade Development Council (TAITRA) – Taiwan Trade Portal	Member
Smart Industrial Computer and IoT Association	Member

02

Becoming Better Partners for a Green Environment

Vision

To fulfill its social responsibilities and protect the global environ-ment, Apacer has implemented an environmental management system, established supplier management guidelines, promoted green product design, and conducted internal environmental edu-cation. By embedding environmental protection principles throughout the company’ s entire value chain—through top-down “policies” and bottom-up “actions” —Apacer puts its philosophy of green and sustainable business operations into practice.

Policy and Commit-ment

Apacer has established an Environmental, Health, Safety, and En-ergy Policy: “Compliance with regulations, pollution prevention, public participation and consultation, risk control, green design, continuous improvement, and environmental friendliness.” In ac-cordance with this policy, we deliver competitive, defect-free products and services free of hazardous substances on time to en-sure customer satisfaction.

Material Topics Management in This Chapter

Material Topics	Material Topics Management Policy	International Frameworks and Indicator Alignment
Raw Material Use	Apacer has fully implemented the RoHS Directive in its manufacturing processes and materials management, complies with REACH regulations and relevant customer requirements, and conducts audits of component suppliers while requesting environmental commitment statements to ensure that sourced materials meet regulations. The company uses the AGP system (Apacer Green Product Web System) to establish control infor-mation and communicates management policies and procurement standards at supplier confer-ences to effectively manage the use of raw mate-rials.	Customized Topics

Impact Ex-planation

Increasing the proportion of renewable materials in products and the recyclability of packaging materials helps realize the spirit of the cir-cular economy. Failure to effectively manage the procurement and use of controversial raw materials will increase corporate operating costs, raise ethical concerns, and cause environmental pollution.

Actual	Potential	Positive	Negative
	V	50%	50%

Management Actions/ Preventive and Corrective Measures

Action Plan	2025 Targets	2025 Performance	Results Tracking
Promoting the Upload of Full Material Composition Lists at Supplier Confer-ences	100% review rate for full sub-stance composi-tion lists of new components	100% review rate for full material composition lists of new components	Achieved

Stakeholders

Stakeholder Categories	Communication Methods	Frequency	Complaint Mecha-nism or Response Method
Customers	• Email • Phone	Irregular/Annual	• Company Sales Representatives • Communication via email or phone explanation
Suppliers	• Email • Phone • Official Website • AGP System Announcement • Supplier Conference	As needed/Annually	• Company Procurement Staff • Supplier Conference • Communica-tion via email or telephone briefing

Sustainability Goals		Evaluation Method
Short-term Goals (2026)	100% review rate for full material composition lists of new components	• AGP System Component Applica-tion Review • Supplier Conference Satisfaction
Mid-term Goals (2026–2028)	100% review rate for complete material composition lists of new components	AGP System Material Application Review
Long-Term Goals (Starting in 2028)	100% review rate for complete material composition lists of new components	Review of AGP System Material Applications

United Nations Sustainable Development Goals (SDGs)

12.2 Sustainable management and use of natural resources

Material Topics	Material Topics Management Policy	International Frameworks and Indicator Alignment
Product Quality and Safety	Apacer conducts health and safety impact assess-ments on all its products. For example, the company has fully implemented the RoHS Directive in its manufacturing processes and materials manage-ment, complies with REACH regulations and rele-vant customer requirements, and conducts safety testing in accordance with standards for electronic products to obtain safety certifications.	GRI 416-1, 416-2

Impact Statement

Ensuring that all products meet customer and market requirements for health and safety embodies the spirit of health and safety in quality management. The use of controversial materials in products, as well as the lack of valid safety certifications, will increase corpo-rate operating costs, raise ethical concerns, and pose potential risks to the environment and human health.

Actual	Potential	Positive	Negative
	V	52%	48%

Management Actions/ Preventive and Corrective Measures

Action Plan	2025 Goals	2025 Performance	Outcome Tracking
Hazardous Substance Control System (AGP)	Supplier Components: 100% of AGP audits comply with REACH	100% compliance with com-ponent reviews	Achieved
Product Tech-nical Improve-ments	Products are 100% reviewed in accordance with develop-ment specifications and cycles and comply with procedures	100% compliant	Achieved
Supplier Management	Supplier evaluation results meet selection criteria	Supplier review: 100% compliant	Achieved
Product Safety Inspection	Products have undergone third-party safety testing and ob-tained certification	100% compliant	Achieved
Health and Safety Management	IECQ QC 080000 standard: Obtaining certification and main-taining its validity	100% compliance	Achieved

Stakeholders

Stakeholder Categories	Communication Methods	Frequency	Complaint Mechanism or Response Method
Customers	• Email • Phone	As needed	• Company Sales Representative • Communication via email or phone explanation
Suppliers	• Email • Phone • Official Web-site • AGP System Announcements • Supplier Conference	As needed / Annually	• Company Procurement Staff • Supplier Conference • Communication via email or telephone briefing

Sustainability Goals		Evaluation Method
Short-term Goals (2026)	• 100% of components comply with REACH • Compliance with electronic product safety testing	• AGP System Component Application Review • Product compliance with international standards • Zero incidents of non-compliance with health and safety regulations
Mid-term Goals (2026–2028)	• 100% compliance with REACH requirements for component reviews • Compliance with electronic product safety testing	• AGP System Component Application Review • Product comply with international standards • Zero incidents of non-compliance with health and safety regulations
Long-Term Goals (Starting in 2028)	• 100% compliance with REACH requirements for component reviews • Compliance with electronic product safety testing	• AGP System Component Application Review • Products comply with international standards • No incidents of non-compliance with health and safety regulations

United Nations Sustainable Development Goals (SDGs)

12.4 Responsible Management of Chemicals and Waste

2.1 Environmental Commitment and Regulatory Compliance

Apacer adheres to an Environmental, Health, Safety, and Energy Policy centered on "compliance with regulations, pollution prevention, public engagement, risk control, green design, continuous improvement, and environmental friendliness." The com-pany does not use substances that endanger or damage the environment. By making proper use of existing resources and taking concrete actions such as energy conser-vation, carbon reduction, and resource reuse, Apacer minimizes the consumption of energy and resources, with the goal of "becoming a renowned green enterprise."

Apacer's Environmental Commitment

Environmental Commitment

Regulatory Aspects	Institutional Level	Research and Devel-opment
Check for regulatory updates quarterly, comply with domes-tic environmental protection and en-ergy management regulations, and aim for zero incidents involving environ-mental penalties by 2025	● Systematically manage the negative environmental im-pacts of processes and prod-ucts through the ISO 14001:2015 Environmental Management System ● Procurement and manufac-turing processes comply with international environmental standards for electronic products, meet Hazardous Substances-Free (HSF) re-quirements, and implement the IECQ QC 080000:2017 Hazardous Substances Pro-cess Management System ● Promote and implement RoHS 2.0 requirements ● 100% free of metals from conflict-affected and high-risk regions	Developing green products and incorpo-rating energy and re-source conservation into product design

Concrete Actions

- Establish carbon reduction targets and review them annually
  In April 2024, the company replaced its air-cooled compressor equipment with more energy-efficient water-cooled units; this initiative is expected to lower electricity consumption by 10,000 kWh per year in 2025 compared to the full-year baseline of 2024. Additionally, production units optimized their equipment scheduling to save 4,000 kWh monthly, achieving an annual re-duction of 48,000 kWh. The R&D department also streamlined its server val-idation workflows, shortening testing timelines by three months and saving 15,000 kWh in 2025. Furthermore, the modernization of core database serv-ers contributed another 13,000 kWh in energy savings for 2025. Together, these four major initiatives delivered a total electricity reduction of 86,000 kWh in 2025—a 2.4% decrease—successfully achieving the company's an-nual carbon reduction targets.
- In addition to environmental education and training for new hires dur-ing onboarding, annual environmental education and training sessions are conducted for all employees. The 2025 session was held in July to strengthen employees' understanding of environmental protection and energy conservation.
- Regarding the use of recycled PCR (post-consumer recycled plastic) ma-terial in product blister packaging, the proportion of this material has increased from 7% in 2024 to 10.56% in 2025, significantly exceeding expectations.
- For paper-based packaging materials, we use 70% recycled pulp. The usage rate has increased from 10.57% in 2024 to 10.98% in 2025, meeting our expected targets.
- The ESG Environmental Care Group has established short-, medium-, and long-term environmental sustainability goals, reviews and tracks progress toward these goals quarterly, and continuously improves green sustainability initiatives.

2.1

Implementation of an Environmental Management System

To become a green enterprise, Apacer follows the P-D-C-A (Plan-Do-Check-Act) management cycle to ensure that all stages of operations and production comply with policy requirements and achieve established goals. Through a systematic man-agement approach, the company ensures product quality and environmental assur-ance while reducing the negative environmental impact of its products and manu-facturing processes.

Key Focus Areas for Apacer's P-D-C-A Environmental Management System

Plan

- **Environmental Impact Assessment and Action Plan**

  Comprehensively assess environmental impacts at the facility, analyze the environmental effects of work processes, and de-velop an environmental protection action plan

Implementation (Do)

- **Implementation**

  In accordance with the action plan, each department imple-ments environmental protection measures, including: reducing on-site waste, minimizing product packaging materials, and im-plementing eco-friendly practices in the office

Check

- **Performance Review**

  Monitoring and measuring the effectiveness of each implemen-tation measure to ensure that environmental protection goals are achieved

Action

- **Continuous Improvement and Management**

  Based on the gap between actual performance and targets, ad-dress deficiencies, refine actions, and set goals for the next phase

Apacer's Implementation of the Management System

Management System	Key Management Areas	Actions and Results
ISO 14001:2015 Envi-ronmental Manage-ment System	Adopting a product life cycle approach to protect the environment and achieve balance with changing socio-economic and environmental condi-tions	Establish a risk-based approach and a life-cycle perspective in environmental management to ensure that environmental re-quirements are incorporated into all life-cycle stages, includ-ing product design and manu-facturing
IECQ QC 080000:2017 Hazardous Substances Process Management System	Raw materials comply with EU RoHS and REACH regulations	Raw material suppliers must sign an environmental com-mitment letter and provide raw material test reports and com-pleted substance inventories
ISO 14064-1:2018 Greenhouse Gas Emis-sions Assur-ance/Verification	Greenhouse gas emissions generated by responsible emission sources and op-erational activities within the boundary	In response to the international trend toward net-zero carbon emissions and domestic green-house gas verification require-ments, we have obtained a statement of impartiality through third-party verification
For related certificates, please visit the Apacer official website		

Environmental Protection Expenditures

Expenditure Item (K-NTD)	2023	2024	2025
Environmental Management System Certification Fees	433	770	408.4
Production Equipment Improvements	19,933	695	0
General Business Waste (including recycling area and tools)	395	592.7	502
Hazardous Industrial Waste Treatment	155	406	234
Workplace Environmental Monitoring	101	101	143.7
Environmental Hygiene Inside and Out-side the Office Area	1,852	2,078.6	2,225
Landscaping and Beautification	18	11	7.3
LED Replacement in Office Areas	212	333	333.3
Total	23,099	4,987.3	3,853.7

2.2

Climate Change Risk Management

To address the potential risks and impacts of climate change, Apacer identifies and manages climate-related risks and opportunities in accordance with the framework of the Task Force on Climate-related Financial Disclosures (TCFD). As climate change risks currently have a relatively low direct impact on Apacer, this assessment is con-ducted every two years.The current identification dates are 2023 and 2025.

Governance Body: Sustainability Development Committee

Responsible for identifying climate change risks, this committee is chaired by the Chairman of the Board and conducts annual planning and implementation of activi-ties related to the identification of climate change risks and opportunities. The units participating in the identification process include Apacer’ s six centers and five divi-sions, which conduct an initial assessment of potential risks and opportunities. The Chairperson then determines the final priority risks and opportunities based on the assessment results, and the relevant units propose corresponding responses or coun-termeasures.

Strategic Objectives and Action Plans:

Apacer continues to uphold its corporate ESG commitments by aligning its sustaina-ble development strategic objectives with corporate operational planning. By identi-fying potential climate change risks and opportunities, the company proactively strengthens its competitive edge. Given its integrated manufacturing and office op-erational model, Apacer not only strives to reduce organizational carbon emissions but also reviews production processes to identify opportunities for optimization.In terms of products, we design them with a focus on “energy efficiency, waste reduc-tion, and environmental protection,” providing customers with green options that promote low-carbon practices and reduce electronic waste. Through these action plans, we transform climate change risks into opportunities to enhance the resili-ence of our business operations.

2.2

Disclo-sure Are-as	TCFD Recommended Disclo-sure Items	Apacer's Response		
Govern-ance	Description of the Apacer Board of Directors’ oversight of climate-related risks and op-portunities	Apacer has established a Sustainability Development Committee, which is responsible for issues related to climate change risks and opportunities. The Committee reports on implementation and progress to the Board of Directors on a regular annual basis		
	Description of Apacer man-agement’s role in assessing and managing climate-related risks and opportunities	The identification of climate change risks and opportunities is carried out jointly by the heads of Apacer’s six centers and five divisions.		
Strategy	**Description/Period**	**Short-term**	**Medium-term**	**Long-term**
	Description of the short-, me-dium-, and long-term climate-related risks and opportunities identified by Apacer: Based on the 2025 identification results, the highest values are used for illustration; however, due to variables such as likelihood of occurrence and impact, the fi-nal implementation of initia-tives is subject to the Chair-man’s decision.	Transition Risk: Regulations established by international or domestic governments to con-trol greenhouse gas emissions, which require companies to conduct inventories, submit reports, and undergo verifica-tion. Opportunity: Securing gov-ernment subsidies to develop clean energy.	Transition Risks: Include product efficiency regulations and stand-ards, product labeling regulations and standards, shifts in customer behavior, changes in customer preferences, and reputational damage. Opportunity: Prioritizing the use of renewable materials or re-source recycling to reduce the consumption of virgin resources.	Transition Risk: Financial expendi-tures resulting from the adoption of innovative manufacturing or processing procedures, or changes in service delivery methods, under current conditions due to climate change concerns. Opportunity: Expand brand visibil-ity by participating in public infra-structure projects or services through the provision of low-carbon products or services.
	Description of the Impact of Climate-Related Risks and Op-portunities on Apacer's Busi-ness, Strategy, and Financial Planning	Apacer is headquartered in Taiwan. Its primary climate change risks stem from the demands of the government and customers; however, as these fall within the scope of controllable management, their financial impact is minimal. At the same time, we are committed to researching and develop-ing products and technologies aligned with sustainability trends, with the aim of creating a growth engine that will drive the company’s long-term development.		
	Describe Apacer's strategic re-silience, taking into account various climate-related scenar-ios	Apacer is not classified as an entity subject to the Taiwanese government’s regulations requiring the inventory, registration, and verification of greenhouse gas emissions. However, we align with the government’s 2050 net-zero emissions target (which is based on the “1.5° C warming control scenar-io” outlined in the Paris Agreement and by the IPCC, and is implemented through the Climate Change Response Act and the “2050 Net-Zero Emissions Pathway” policy).		
Risk Management	Description of Apacer's Process for Identifying and Assessing Climate-Related Risks	· In accordance with the TCFD framework, factors among climate risks and opportunities that have a significant impact on Apacer are identified through a collaborative process led by senior man-agement · Based on the identification results, establish measures such as risk prevention and management indicators in advance · Incorporate climate risk identification and assessment into operational risk management, with assessments conducted every two years · Final results are submitted to the Chairperson for approval		
	Description of Apacer's Climate-Related Risk Management Process	The Sustainability Development Committee regularly discusses the implementation status of response strategies based on the identification results and reports to the Board of Directors once a year		
	Describe how the identification, assessment, and man-agement processes for cli-mate-related risks are inte-grated into Apacer's overall risk management system	Incorporate climate change risks and opportunities into the company’s material sustainability topics; the heads of the units responsible for these risks and opportunities report on implementation pro-gress during quarterly ESG review meetings. Any issues are discussed during the meetings and re-solved by the Chairperson and the Secretary-General.		
Indicators and Tar-gets	Disclose the indicators Apacer uses to assess climate-related risks and opportunities in ac-cordance with its strategy and risk management processes	In accordance with the requirements of the Sustainability Roadmap, Apacer will use the parent company’s greenhouse gas emissions (Scope 1, Scope 2, and Scope 3) as the primary assessment metric through 2027		
	Scope 1, Scope 2, and Scope 3 Greenhouse Gas Emissions and Related Risks	In 2023 and 2024, Apacer obtained ISO 14064-1:2018 certification (Scope 1, Scope 2, and Scope 3) from the third-party organization BSI		
	The targets used to manage climate-related risks and op-portunities, as well as perfor-mance in achieving those tar-gets	For greenhouse gas emissions (Scope 1 and Scope 2) for the year 2025, please refer to the GHG Management section		

2.2 Climate Risk and Opportunity Identification Process

To understand the risks that climate change may pose to the company, Apacer conducts the identification and prioritization of climate-related risks and opportunities in accord-ance with the TCFD framework to determine which risks and opportunities may impact Apacer.Apacer will refer to climate change research reports from international organiza-tions and, in conjunction with a climate risk and opportunity matrix, incorporate sustain-able business practices—such as energy conservation, carbon reduction, and water con-servation—into its corporate policies. Risk identification assesses the materiality of rel-evant risks based on "impact severity" and "likelihood of occurrence." As the current im-pact of climate risks and opportunities on the company remains moderate, the risk and opportunity identification process is reviewed every two years.

STEP 1. → **STEP 2.** → **STEP 3.** → **STEP 4.**

STEP 1. Planning and Formu-lation	STEP 2. Internal Discussion	STEP 3. Risk/Opportunity Identification	STEP 4. Control Measures and Goal Setting
• Identify relevant risk/opportunity issues • Identify stake-holders and re-sponsible depart-ments for risks and opportunities	• Conduct inter-views with representatives of re-sponsible departments regarding the identification of climate risks and opportunities • Conduct climate change risk as-sessments for up-stream and down-stream segments of the value chain, as well as direct and indirect operational scopes	• Produce a cli-mate change risk and oppor-tunity matrix • Responsible departments provide data for risk/ opportunity identification • Consolidate data for statistical analysis	• Present strategies for addressing risks and opportunities • Track the imple-mentation status of response strategies for each risk and opportunity on an annual basis
Responsible De-partments: Heads of the six centers and five divisions under the Risk Manage-ment Group (exclud-ing UD info Corp.)	• Identified 10 climate change risks (9 transition risks, 1 other risk) • Identified 4 opportunities		• Track implementa-tion results annually • Develop response strategies for risks and opportunities

- Data Collection Period: November 2025–December 2025
- Analysis Frequency: Reviewed every two years

2.2

Significant Risks and Opportunities

		Risk and Opportunity Issues	Probability of Occurrence	Severity	Financial Impact	Total Score	Materiality (v)
Oppor-tunity		Resource Efficiency: Transportation Modes	2	3	3.5	21	v
		Resource Efficiency: Recycled Materials	3	3	3.5	31.5	
		Products and Services: Changes in Customer Behavior	3	3	3	27	v
		Resilience: Alternative or Diversified Resources	3	3	3.5	31.5	
Risk	Transi-tion Risk	Mandatory Reporting	1	5	5	25	v
		Product Efficiency Regu-lations and Standards	3	3	3	27	
		Product Labeling Regu-lations and Standards	3	3	3	27	v
		Legal Proceedings	2	5	2	20	
		Changes in Customer Behavior	3	3	3	27	
		Uncertainty in Market Information	2	5	2	20	
		Causing Changes in Nat-ural Resources	3	3	3	27	
		Changing Customer Preferences	3	3	3	27	
		Bad Reputation	3	3	3	27	
	Other	Social Uncertainty	2	5	2	20	

- Note:
  Impact Level—Very High 5 / High 4 / Medium 3 / Low 2 / Lowest 1
  Likelihood of Occurrence—Very High 5 / High 4 / Moderate 3 / Low 2 / Lowest 1
  Financial Impact – Very High 5 / High 4 / Moderate 3 / Low 2 / Lowest 1

Action Plan for Significant Risks and Opportunities

In 2025, Apacer conducted an assessment of climate-related risks and opportunities, identifying two key climate opportunities and two key climate risks for the company, and proposed response strategies based on the nature of these risks and opportunities. For risks, we manage them as early as possible to mitigate potential future negative im-pacts; for opportunities, we allocate resources and plan in advance to capitalize on busi-ness opportunities that may arise from climate change.

Risk/ Oppor-tunity Type	Type Description	Finan-cial Im-pact Level	Impact Description	Response Strategy
Risk 1	Mandatory Re-porting	Direct	Regulations established by international or domestic governments to monitor green-house gas emissions, which require companies to conduct inventories, report, and obtain verification.	● Establish policies and com-mitments for greenhouse gas management ● Continuously conduct ex-ternal inventories and reporting on a voluntary basis
Risk 2	Product Labeling Regulations and Standards	Indirect	Regulations established by international or domestic governments to mandate product labeling regarding climate change mitigation or adaptation, or to specify the relevant labels or marks that products must bear.	● Optimize product design a) Plan and design low-power-consumption prod-ucts b) Accelerate the adoption of plastic-reduced packaging ● Plan to develop an LCA model
Oppor-tunity 1	Transportation Modes	Indirect	Adopt high-efficiency transpor-tation methods, or use high-performance or low-emission transportation tools or vehi-cles, and optimize routes and operations.	Relocate existing warehouses to reduce crossregional trans-portation costs and carbon emissions.
Oppor-tunity 2	Changes in Customer Behavior	Indirect	Changes in customer behavior lead to different considera-tions when selecting products or services.	Apacer Technology continues to invest in low-power and high-reliability designs for both industrial-grade and con-sumer products, helping to reduce energy consumption and resource waste during product use, thereby enhanc-ing market competitiveness, brand value, and long-term operational stability.

2.2 GHG Management

To assess the environmental impact of its operations, Apacer began conducting external GHG inventories in 2023, designating 2022 as the baseline year to accurately track the company's greenhouse gas emissions. The company is committed to reducing these emissions in alignment with government carbon reduction policies and international en-vironmental trends.

In March 2026, Apacer completed its 2025 Scope 1 and Scope 2 GHG inventory (self-assessment), with the boundaries defined as the company's operational headquarters in Tucheng District, New Taipei City, and the first floor of No. 31, Chengtian Road, Tucheng District, New Taipei City. Emission sources included on-site equipment and purchased electricity, and the following Scope 3 categories were also assessed:business travel and employee commuting.

	Scopes 1 and 2		Scope 3
Inven-tory Refer-ence Guidelines	ISO 14064-1:2018 Organiza-tional Greenhouse Gas Inven-tories		ISO 14064-1:2018 Organizational Greenhouse Gas Inventories
Organizational Boundary	Define the organizational boundary using the third-party-verified bounda-ry-setting methodology, including: setting the boundary at the operational headquarters in Tucheng District, New Taipei City, etc.		
Inventory Types	In accordance with the defini-tions in ISO 14064-1:2018, the total number of greenhouse gas categories subject to third-party verification, including the specific greenhouse gas cate-gories verified by a third party, etc.		● Organizational Greenhouse Gas Inventory in accordance with ISO 14064-1:2018 ● Scope 3 is defined as comprising a total of 2 categories, including: Category 3.5—Business Travel Category 3.3—Employee Commuting
Greenhouse Gas Emission Sources	Scope 1	Scope 2	Scope 3
	Greenhouse gas emissions result-ing from fuel and refrigerant leaks; the Com-pany has no emissions from biological sources	Green-house gas emissions resulting from pur-chased electricity	Business travel and employee commuting
Inventory Period	January 1, 2025–December 31, 2025		
Calculation Method	● Calculations are primarily based on the emission factor method, using the following formula: Activity data × Emission factor × Global Warming Potential (GWP) = metric tons of CO_2e ● GWP values are based on the IPCC's Sixth Assessment Report (AR6) from 2021 ● The electricity emission factor used is the 2024 value of 0.474 kg CO_2e/kWh		

Greenhouse Gas (GHG) Emissions (Unit: Metric Tons of CO_2e)

Scope	2022 (Base Year)	2023	2024	2025 (Self-Assessment [2])
Category 1 (A)	125.2123	125.2509	122.9475	125.8207
Category 2 (B)	1,816.0016	1,765.0064	1,672.2789	1,673.6566
Emissions Subtotal (A+B)	1,941.2139	1,890.2573	1,795.2264	1,799.4773
Scope 3 (C)	366.6729	389.1529	416.5320	394.0105
Total Emissions (A+B+C)	2,307.8868	2,279.4102	2,211.7584	2193.4878
Annual Revenue (million)	8,797.04	7,631.446	7,837.159	11,123.604
GHG Intensity (tCO2e/ Million)	0.221	0.248	0.229	0.162

● Note[1]:
IGreenhouse gas emissions intensity (metric tons ofC CO_2e per million) = Subtotal of Scope 1 and Scope 2 emissions (metric tons of CO_2e) / Annual revenue (million).

● Note[2]: The greenhouse gas emissions figures for 2025 in the table above are based on self-assessment data (hereinafter referred to as "self-assessment"). A third-party verification statement is expected to be obtained in August 2026. Please refer to the official website for final data.

2.2 Energy Management

Through ISO 14001:2015 environmental management system certification, Apacer has established mechanisms for pollution prevention and improvement, as well as energy conservation, to reduce the environmental impact of its operations.Internal energy con-sumption is primarily electricity used at the corporate headquarters, while purchased electricity (indirect energy) at manufacturing and office sites accounts for over 93% of total energy consumption. In previous years, the company has progressively replaced all lighting with LED fixtures and switched to water-cooled air conditioning systems. Pro-duction equipment is also being phased out and replaced with energy-efficient models. The main energy-saving measures for 2025 are as follows:

1. Replacing the company' s database servers will reduce annual electricity consumption by nearly 13K kWh
   reduction of 13K kWh
2. The introduction of water-cooled air compressors reduced the number of months of annual operation by four months, resulting in an annual reduction of 10K kWh
   reduction of 10K kWh
3. The implementation of a project for R&D server testing equipment reduced the usage period by three months, resulting in an annual reduction of 15K kWh
   reduction of 15K kWh
4. Adjustments to outsourced production items based on the production plan, cou-pled with the management of idle equipment, resulted in an annual reduction of 48K kWh
   reduction of 48K kWh

The total annual reduction from the above measures is 86K kWh, representing a 2.4% savings compared to the parent company' s electricity consumption at Zhongcheng Road last year. In 2025, electricity consumption at Zhongcheng Road was 3,439K kWh, and at Chengtian Road was 92K kWh (3,527,316 kWh in 2024; total for 2025 was 3,530,921 kWh)

Historical Energy Usage

Year		2022		2023		2024		2025 (Self-Generated)	
Direct En-ergy	Diesel [1] In-ternal Com-bustion Forklift	0 liters	0 GJ	14.8 liters	0.520 gigajoules	20 liters	0.703 gigajoules	0 liters	0 gigajoules
Indirect Energy	Electricity for factory and office use [2]	3,668,690 kWh	13,207.284 GJ	3,572,888 degrees	12,862.395 gigajoules	3,528,014 degrees	12,700.851 gigajoules	3,530,921 degrees	12,711.316 gigajoules
Total Energy (gigajoules, GJ)		13,207.284		12,862.915		12,701.554		12,711.316	
Annual Revenue (mil-lion)		8,797.035		7,631.446		7,837.159		11123.604	
Energy Intensity [3] (GJ/million)		1.50		1.69		1.62		1.14	

- Note[1]：Reference to this page
- Note[2]：1 kWh = 3.6 million joules = 3.6 × 10^{-3} gigajoules
- Note[3]：Energy intensity (GJ/million) = Total energy consumption (gigajoules, GJ) / Annual revenue (million)

Raw data on total energy consumption for previous years was based on self-reported figures; for the current year, the data has been revised based on third-party verification.

2.2

Energy Conservation Initiatives and Benefits for 2021–2025

To protect the environment, reduce greenhouse gas emissions, and conserve re-sources, we have progressively replaced equipment with water-cooled air condition-ing systems and low-energy-consumption production equipment—such as solder paste inspection machines, placement machines, and reflow ovens—to reduce elec-tricity consumption. In 2023, the entire factory was fully converted to LED lighting, and air conditioning systems are now shut down one hour earlier each day.In 2024, we replaced air-cooled air compressors with water-cooled models, phased out laser engraving machines, improved product maintenance processes, and adjusted the product line mix.In 2025, in addition to upgrading the database server equipment, the company eliminated the need for R&D testing servers and achieved further elec-tricity savings due to the difference in annual usage months resulting from the air compressor replacement. These efforts not only reduced electricity costs but also advanced our environmental commitment, contributing to the mitigation of climate change.

Historical Energy-Saving Initiatives (Scope 2)

2021	2022	2023	2024	2025
Refining test processes to reduce process power consumption Reduced the number of DRAM test stations from 4 to 2, saving process electricity consumption	**Reducing Process Power Consumption** Purchased low-energy-consumption reflow ovens for production equip-ment, reducing electricity consump-tion by 28.8% (27,000 kWh/year)	● **SMT process equipment is be-ing gradually upgraded** This saves approximately 6.1% of the original equipment's power con-sumption, amounting to about 15,000 kWh per year ● **Comprehensive replacement with LED lighting** Lighting energy savings of 67%	● **Smart Meters for Energy Con-sumption Monitoring** For high-energy-consumption SMT processes, the installation of smart meters was fully completed in July 2024, and the setup of the equip-ment energy consumption monitor-ing web portal was completed in September of the same year ● **Energy Efficiency Improve-ments in Product Repair Opera-tions** By effectively utilizing SMT reflow ovens for repair items, we eliminat-ed the need for separate processing steps, reducing energy consumption by 200 kWh annually	Replaced database servers; in addi-tion to upgrading equipment, month-ly electricity consumption was re-duced from 2,232 kW to 1,152 kW, resulting in an annual reduction of approximately 12,000 kWh. Adjusted production planning and the mix of in-house and outsourced items, and managed idle machinery, resulting in reduced electricity con-sumption—an estimated monthly reduction of 4K kWh and an annual reduction of 48K kWh.
Completely replaced air conditioning equipment, reducing electricity consump-tion for air conditioning Building on the achievements of 2019, wa-ter-cooled air conditioning systems were installed on floors 1 through 6 of the facto-ry and office building in 2020 and fully ac-tivated in 2021; this is expected to reduce air conditioning electricity consumption by more than 30%	**Water-cooled air conditioning systems were put into operation, reducing electrici-ty consumption for air conditioning** Following the full implementation of the water-cooled air conditioning system, the company's annual electricity consumption in 2023 decreased by 538,000 kWh com-pared to 2020, representing a 13% reduc-tion	**Performance Tracking of the Conversion from Air-Cooled to Water-Cooled Air Con-ditioning Systems** In 2023, for water-cooled air conditioning, we implemented an additional measure of shutting down the system one hour earlier each day. The company's total electricity consumption still decreased by 95,800 kWh per year compared to 2022, marking a further 2.6% reduction	● **Replacing Old Equipment to Improve Energy Efficiency** By replacing outdated equipment in the laser engraving process with new equip-ment, power consumption was reduced from 0.5K to 0.2K, achieving a 60% im-provement in energy efficiency ● **Adjusted the production mix of prod-uct lines to reduce energy waste from unnecessary heating and cooling cy-cles in SMT reflow ovens** The total number of SMT line changeovers was reduced by 8.4%, and the number of major line changeovers was reduced by 8.7%, effectively reducing energy waste during temperature ramping	Developed a server equipment testing pro-ject, shortening the testing timeline by 3 months; with an annual electricity con-sumption of 5,040 kW, this resulted in an-nual savings of 15,000 kWh. Air compressors were replaced in April 2024, switching from air-cooled to water-cooled models. This resulted in an addi-tional four months of electricity savings in 2025, totaling 10,000 kWh.

Office Environmental Initiatives

Apacer places great importance on integrating energy conservation and environmen-tal protection into the company's daily operations. We encourage water conserva-tion, turning off lights when leaving the office, and actively sorting and recycling waste. While reducing our environmental impact, we also foster environmentally friendly behaviors among our employees.

2.3 Waste and Water Resource Management

Waste Management

To effectively manage waste and prevent environmental pollution, Apacer prioritizes reducing waste generated during production while ensuring that waste is properly sorted, recycled, and sent for external disposal; both general industrial waste and hazardous industrial waste are entrusted to qualified external contractors for dis-posal.Apacer has established relevant management procedures to ensure the appro-priateness and legality of waste disposal. The responsible department conducts on-site audits at least once a year as needed. If audit results do not meet standards, the contractor will be required to suspend operations and make improvements within a specified timeframe. If the improvements do not meet requirements, the contract will be terminated and a new qualified contractor will be selected to fulfill the com-pany’ s corporate responsibility for waste management.In 2025, on-site audits were conducted at high-risk waste contractors, and the results confirmed no irregularities. The long-term reduction target for hazardous industrial waste is 1% annually.

In 2025, driven by order growth and increased production volume, the recycling rate for general industrial waste rose by 7%. Although production activities increased, the simplification of production processes effectively reduced emissions of hazardous substances, lowering hazardous industrial waste to 7.29 metric tons (a decrease of 2.12 metric tons from the previous year).The total waste volume for the current year was 73.56 metric tons, a slight increase of 3.67 metric tons from the previous year, primarily due to increased production driven by higher order volumes.

2025 Waste Disposal Management [1]

Item	Hazardous Industrial Waste					General Industrial Waste				
Disposal Method	Landfilling	Incinera-tion (including energy recovery)	Incinera-tion (excluding energy recovery)	Reuse	Recycling	Landfill	Incinera-tion (with energy recovery)	Incinera-tion (excluding energy recovery)	Reuse	Recycling
Disposal Volume (metric metric tons)	0.31	0	1.92	0	5.06	0	0	41.80	0	24.47
Subtotal (metric tons)	7.29					66.27				
Total (met-ric metric tons)	73.56									

- Note[1]：All waste generated by Apacer is entrusted to qualified contractors for off-site disposal in accordance with the legally mandated procedures for each category of industrial waste; none is disposed of on-site.
- Note[2]：Legally entrusted to removal, treatment, and recycling organizations holding environmental protection permits.
- Note[3]：The data has been verified by a third party. An external audit was conducted in 2025, resulting in a limited assurance report from a certified pub-lic accountant. Data sources include the Ministry of the Environment’ s reporting system and actual weighing slips.

2.3

Summary Table of Waste Generated, Diverted from Disposal, and Directed to Disposal (All Sites Combined, Unit: Metric Tons)

Year	Item[1]	Generation Volume	Disposal Transfer Volume	Direct Disposal Volume	Stockpile
2023	Hazardous Industrial Waste	6.6	4.3	2.3	0
	Non-hazardous industrial waste	37.7	19.8	17.9	0
	Total	44.3	24.1	20.2	0
2024	Hazardous industrial waste	9.41	4.68	4.73	0
	Non-hazardous industrial waste	60.48	22.95	37.53	0
	Total	69.89	27.63	42.26	0
2025	Hazardous industrial waste	7.29	5.06	2.23	0
	Non-hazardous industrial waste	66.27	24.47	41.8	0
	Total	73.56	29.53	44.03	0

● Note[1]：The classification of hazardous and non-hazardous materials is determined in accordance with local regulations at each site. The 2023 figures are self-reported; the 2024 and 2025 figures were subject to external audits and received a limited assurance report from a certified public accountant.

Waste Diverted from Disposal by Recovery Operations (All Sites Com-bined, Unit: Metric Tons)

Item	Method of Transfer from Disposa	2023			2024			2025		
		On-site*	Off-site	Subto-tal	On-site	Depar-tures	Subto-tal	On-site	Depar-tures	Subto-ta
Haz-ardous Indus-trial Waste	Prepared for Reuse	0	0	0	0	0	0	0	0	0
	Recycling	0	4.3	4.3	0	4.68	4.68	0	5.06	5.06
	Other recycling operations	0	0	0	0	0	0	0	0	0
	Subtotal	0	4.3	4.3	0	4.68	4.68	0	5.06	5.06
Non-haz-ardous indus-trial waste	Prepared for reuse	0	0	0	0	0	0	0	0	0
	Recycling	0	19.8	19.8	0	22.95	22.95	0	24.47	24.47
	Other recycling operations	0	0	0	0	0	0	0	0	0
	Subtotal	0	19.8	19.8	0	22.95	22.95	0	24.47	24.47

● Note：“On-site” refers to waste processed by the Company at its own facilities, while “off-site” refers to waste collected and processed by external third-party companies. The classification of hazardous and non-hazardous waste is determined in accordance with local regulations at each site. The 2023 figures are self-reported; the 2024 and 2025 figures were subject to external audits and received a qualified confir-mation report from a certified public accountant.

Waste Directed to Disposal by Disposal Operations (All Sites Com-bined, Unit: Metric Tons)

Item	Direct Dispos-al Method	2023			2024			2025		
		On-site	Off-site	Subto-tal	On-site	Depar-tures	Subto-tal	On-site	Depar-tures	Subto-ta
Hazard-ous In-dustrial Waste	Incineration (including en-ergy recovery)	0	0	0	0	0	0	0	0	0
	Incineration (excluding en-ergy recovery)	0	2.3	2.3	0	4.73	4.73	0	1.92	1.92
	Landfill dis-posal	0	0	0	0	0	0	0	0.31	0.31
	Other Direct Processing	0	0	0	0	0	0	0	0	0
	Total	0	2.3	2.3	0	4.73	4.73	0	2.23	2.23
Non-hazard-ous in-dustrial waste	Incineration (including en-ergy recovery)	0	0	0	0	0	0	0	0	0
	Incineration (excluding en-ergy recovery)	0	17.9	17.9	0	37.53	37.53	0	41.8	41.8
	Landfill Dis-posal	0	0	0	0	0	0	0	0	0
	Other Direct Processing	0	0	0	0	0	0	0	0	0
	Total	0	17.9	17.9	0	37.53	37.53	0	41.8	41.8

● Note：“On-site” refers to waste treated by the Company at its own facilities, while “off-site” refers to waste collected and treated by external third-party companies.The classification of hazardous and non-hazardous waste is determined in accordance with local regula-tions at each site. The 2023 figures are self-reported; the 2024 and 2025 figures were subject to external audits and received a qualified confirmation report from a certified public accountant.

2.3 Water Resources Management

Through its ISO 14001:2015 Environmental Management System certification, Apacer has established mechanisms for pollution prevention and improvement, con-served energy, and reduced the environmental impact of its operations. The compa-ny's internal resource usage consists primarily of domestic water consumption at its headquarters; the manufacturing process does not require water, and therefore no industrial wastewater is generated. The company's water supply comes from the Taiwan Water Corporation, sourced from the Shimen Reservoir. Domestic wastewater is collected via sewer lines and treated at a wastewater treatment plant; neither water intake nor wastewater discharge has a significant environmen-tal impact.To promote environmental sustainability, the company has fully replaced all faucets and toilets with products bearing the Water Conservation Label. We con-duct regular inspections of pipelines to prevent leaks and maintain water use effi-ciency through ongoing awareness campaigns and monthly monitoring of water con-sumption data. We also ensure that all water-saving facilities operate normally to achieve our water conservation goals.In 2025, the company continued to maintain stable water resource management. Total water withdrawal for the year was 10.32 million liters, showing little change compared to the previous year (10.49 million liters), and overall performance remained sound.In terms of daily management, equipment such as water-cooled air conditioners and air compressors undergoes regular maintenance to ensure the stable operation of operational facilities. Alt-hough water-cooling systems increase the amount of circulating cooling water to some extent, overall water consumption remains within a stable range.

Historical Water Resource Management

Water Withdrawal (Unit: 1,000 cubic meters (million liters))

Year	2023	2024	2025
Water Withdrawal Volume [1]	9.20	10.49	10.32
Displacement	4.63	3.96	3.87
Water consumption [2]	4.57	6.53	6.45

● Note[1]：Apacer's water source is the Shimen Reservoir, which is surface water; all assessments indicate that the water does not originate from areas under water stress.
● Note[2]：Apacer's manufacturing processes do not require water; therefore, all water consumption is for daily living purposes. After being discharged into the sewer system, the wastewater is treated at a wastewater treatment plant before being released.

2.4 Green Products (Material Topic)

In response to the global trend toward environmental protection and in commitment to realizing our brand’ s core value of “Becoming Better Partners,” Apacer continually explores how to generate a positive impact on the global environment starting from the core of our business operations.We extend the concept of environmental sus-tainability throughout our entire corporate value chain. Through the implementation of environmental management systems, supply chain management, green product design, and environmental education, we put the principles of green production and products into practice to comply with the latest international environmental stand-ards and ensure the international competitiveness of Apacer’ s green products.

[Procurement] Proactive Response to Restrictions on Hazardous Substances

Apacer has fully implemented the RoHS Directive in its manufacturing processes and materials management, complying with REACH regulations and relevant customer requirements. We also manage our suppliers by conducting audits of component suppliers and requesting environmental commitment letters to ensure that sourced materials meet environmental regulations. Additionally, we hold supplier confer-ences to communicate management policies and procurement standards, thereby effectively managing the sourcing of raw materials.

System notifications have replaced the previous manual email process. Before raw materials enter Apacer, suppliers must provide sufficient information and upload an “FMD Material Composition List” to ensure that components comply with Apacer’ s and its customers’ hazardous substance regulations.At the same time, to instill a deep understanding of hazardous substance process management among employ-ees, Apacer regularly conducts in-person and online training sessions to enhance employees’ knowledge and awareness of trends in hazardous substance manage-ment, ensuring they possess the necessary expertise. The annual training pass rate is 100%.

Hazardous Substance Process Management (HSPM) Training

	2021	2022	2023	2024
Training Hours for the Year (hours)	438 hours	368 hours	225 hours	267 hours
Total Hours Over the Years (hours)	838 hours	1,206 hours	1,431 hours	1,698 hours

● Note: The above data applies only to Apacer’ s corporate headquarters.

2.4 [Design] High-efficiency, low-energy-consumption eco-friendly products

To meet market demands and future trends, Apacer focuses its development and design efforts on high efficiency and low energy consumption. In terms of material usage, we employ precise calculations to optimize material utilization and avoid wasting resources; scrap and offcuts generated during the production process are recycled and reused to achieve resource recycling and regeneration.In packaging de-sign, we prioritize ease of disassembly and recyclability while minimizing volume to reduce waste generation and lessen our environmental impact. All Apacer products restrict the use of hazardous substances to protect the natural ecosystem.

In 2025, we introduced two new eco-friendly packaging designs, utilizing recycled materials for paper box design and production. In addition to paper boxes, we intro-duced green PCR recycled plastic blister packs, adding two new varieties. As a result, the total adoption rate of green PCR recycled plastic blister packs has reached the annual target of 10.56%.

To further enhance the environmental protection of our products, we introduced new designs for green blister packs in 2025, utilizing PCR recycled plastic blister packs with a 30% recycled content. The proportion of products using PCR recycled plastic blister packs has now reached 10.56%.

Currently, in terms of green product initiatives, USB flash drives are gradually adopting halogen-free casing designs, and packaging and shipping cartons are in-creasingly made from 70% recycled pulp. PCR blister packs have also been intro-duced for all consumer-grade DRAM memory products.

To avoid reliance on lead exemptions, Apacer is moving toward a fully lead-free product strategy. In addition to using high-quality original manufacturer chips, its DDR5 industrial-grade memory modules are manufactured entirely with lead-free materials. This not only exceeds the current EU RoHS environmental standards but also incorporates power management features. Through the configuration of a pow-er management IC (PMIC), the system’s power load is efficiently controlled, enhanc-ing signal integrity and compatibility.Furthermore, the company plans to launch a fully lead-free industrial PCIe SSD in 2025.

[Manufacturing Process] Smart, Green Production

Smart Factory—Upgraded Process Management

Apacer has built a “Smart Factory Production System” based on three pillars—automation equipment, network communication technology, and manufacturing production systems—with the goal of improving overall production efficiency and cost competitiveness.IoT smart sensors are used to monitor production and ware-housing environments, reducing quality risks and improving customer satisfaction. Combined with state-of-the-art production equipment, in-house R&D capabilities, and comprehensive factory management, Apacer has established a green production environment that meets international standards. The company can design optimal manufacturing processes tailored to customer needs and, through the Advanced Planning System (APS), precisely control production schedules and progress to max-imize production efficiency and optimize production capacity.With the advancement of AI-powered recognition technology, Apacer has also introduced an AOI+AI auto-mated product appearance defect detection system for product inspection.To en-hance control over energy usage, demonstrate our commitment to environmental stewardship, and reduce our environmental impact, we have progressively installed smart meters for major energy consumption sources to monitor equipment energy usage. This enables us to collect and analyze energy consumption data, which in turn allows us to identify areas for improvement.

[Recycling] Compliance with EU WEEE Regulations

If electronic waste is not properly handled, it may lead to the release of hazardous substances, causing serious pollution hazards.Adhering to the principle of “producer responsibility,” Apacer has joined the electronic waste recycling system in accord-ance with the EU WEEE Directive. Our products are labeled with the WEEE (Waste Electrical and Electronic Equipment) recycling symbol, and we are committed to the trends of recovery, reuse, and recycling, working together with consumers toward the goal of sustainable responsibility.All Apacer products in Europe can be properly disposed of through local certified recycling providers to protect the global environ-ment and ensure the circular use of resources.

03 Becoming Better Partners in Shared Growth

Vision

Apacer is committed to providing high-quality products and services, complying with international environmental standards, and building a trusted global green brand. We also aim to play a leading role in driving growth and progress throughout the entire supply chain. To this end, Apacer has established a number of management policies related to suppliers and customers, with the goal of achieving mutual growth and shared progress, in line with Apacer’s core brand values of “Doing What We Say, Striving for Better, and Moving Forward Together with Our Partners.”

Policies and Commitments

Adhering to the quality policy of “delivering competitive, defect-free, and hazardous-substance-free products and services on time to ensure customer satisfaction,” Apacer is committed to fulfilling its social responsibilities and providing consumers with safe and reliable green products.

Material Topics Management in This Chapter

Material Topics	Material Topics Management Policy	International Frameworks and Indicator Alignment
Supply Chain Management	With "the timely delivery of competitive, defect-free products and services free of hazardous substances" as the core of our policy, we manage quality and hazardous substances through the ISO 9001:2015 and IECQ QC 080000:2017 management systems	GRI 308: Supplier Environmental Assessment GRI 414: Supplier Social Assessment

Supply Chain Management Impact Description

Apacer Technology's management processes and procedures for suppliers—including whether suppliers and contractors are screened and evaluated based on governance, environmental, and social standards—are designed not only to maintain supply chain stability but also to ensure delivery quality and timeliness. This enables the company to provide on-time delivery services to customers and, in turn, achieve operational profitability.

Actual	Potential	Positive	Negative
	V	53%	47%

Management Actions/ Preventive and Corrective Measures

Action Plan	2025 Target	2025 Performance	Performance Track-ing
Conduct annual supplier conferences to promote quality management and environmental protection	Supplier conference attendance rate of 85% or higher, with a satisfaction score of 85 or higher	Achieved	Reviewed 1 supplier suggestion; 100% of follow-up actions completed

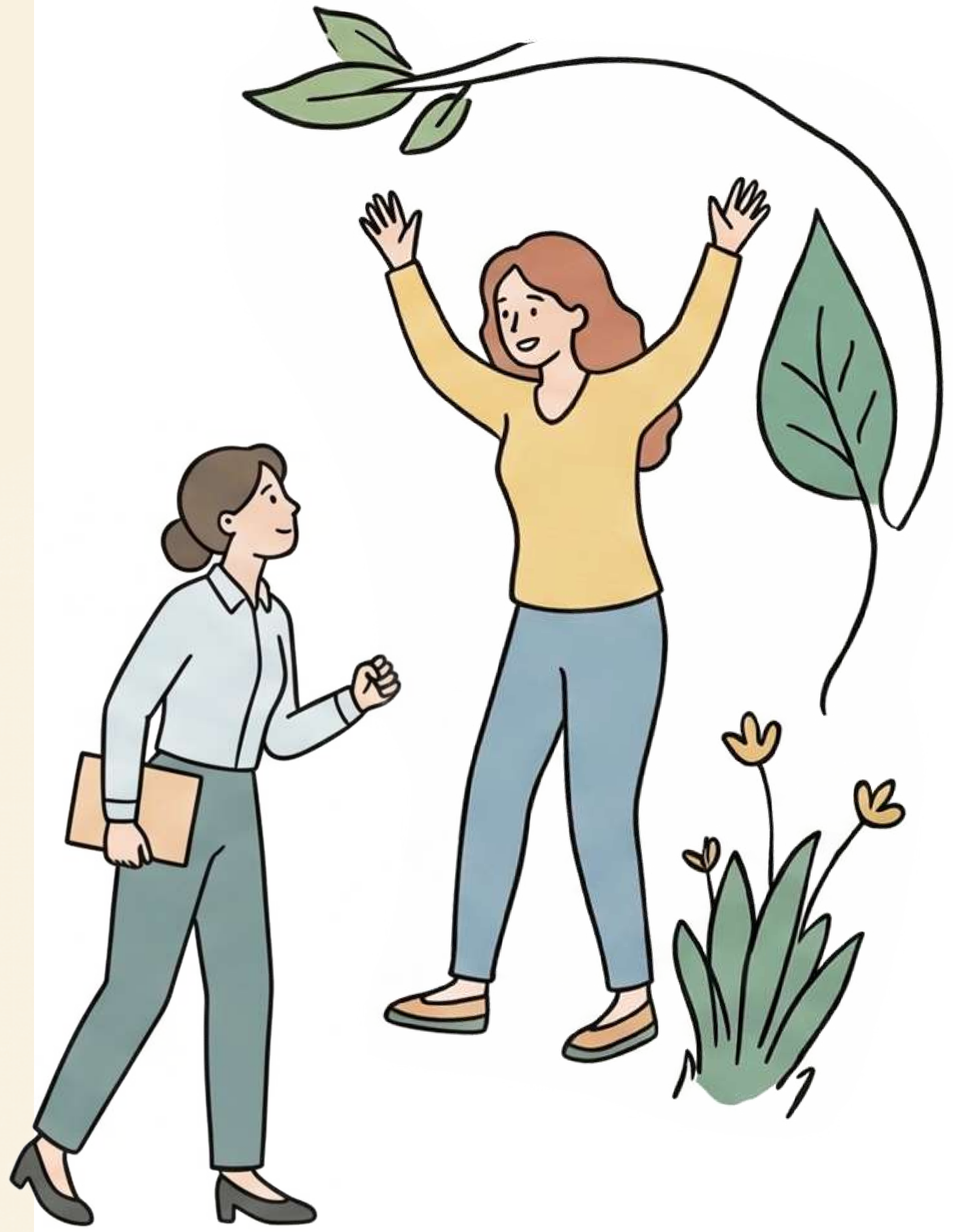
Stakeholders Engagement

Stakeholder Categories	Communication Methods	Frequency	Complaint Mecha-nism or Response Method
Suppliers	● Supplier Evaluation ● Supplier Conference ● Quality Improvement Meetings	● Periodic ● Once a year ● Major Quality Incidents As needed	● Purchasing Contact ● Supplier Conference ● Apacer Official Website

Assessment Method - Sustainability Goals		Assessment Methods
(2026)	● Collaborative Carbon Emissions Management Across the Supply Chain ● Hold an annual supplier conference and achieve a supplier satisfaction score of 85 or higher	● Supplier Conference Implementation Results ● Results of Annual Supplier Evaluations
Mid-Term Goals (2026–2028)	● Achieve a score of 75 or higher on supply chain evaluation, audit, and management requirements based on the RBA VAP (Validated Assessment Program) regulations ● Hold an annual supplier conference to promote material topics for the year ● Incorporate ESG considerations into supplier policies to build a sustainable supply chain management system	
Long-Term Goals (Starting in 2028)	● Develop green and smart management ■ Internally: Apacer develops green product designs and manufacturing processes ■ Externally: Through the AGP System (Apacer Green Product Web System), we continuously update information on green products and environmental regulations, and promote and require compliance from relevant supplier partners	

United Nations Sustainable Development Goals (SDGs)

17 Strengthen the means of implementation and revitalize the global partnership for sustainable development



3.1 Sustainable Supply Chain Management (Material Topic)

Sustainable Supply Chain Management (Material Topic)

In addition to its own commitment to fulfilling corporate social responsibility and addressing stakeholder needs, Apacer also looks forward to growing together with its supplier partners, making continuous progress in areas such as regulations, human rights, and environmental, health, and safety to mitigate risks, build a robust foundation, and jointly pursue sustainable management and development to construct a "sustainable supply chain." We have established "promoting sustainable supply chain management" as a medium- to long-term goal. Building upon the original four management dimensions—QDCS (Quality, Delivery, Cost, Service)—we have added three additional dimensions: ESG (Environmental, Social, and Corporate Governance). We are gradually incorporating ESG considerations into our supplier evaluation, grading, and guidance systems to put the spirit of sustainability into practice.

In 2025, Apacer launched a management plan for supplier ICT security and privacy protection, with plans to conduct supplier awareness campaigns and establish training policies in 2026.In 2027, we will formally implement due diligence and project audits. Through quantitative assessments and the implementation of improvement guidance, we will strengthen the digital resilience of our supply chain and ensure that our partners align with our core values regarding information security and the protection of human rights.

Apacer's Sustainable Supply Chain Management

New Supplier Onboarding Phase

All new suppliers must undergo a review process, with key evaluation criteria covering both economic and environmental aspects. On-site audits are conducted based on supplier category and risk level to assess their facilities and capabilities firsthand. Through this supplier onboarding evaluation

Compare the process flowchart with the original 2022 version

Supplier search

NO

Creation of basic data

Document review and on-site audit

YES

- **Supplier search:** Based on requirements, we identify suitable suppliers based on quality, delivery time, and price
- **To establish basic information,** the following documents must be provided and the basic information must be completed:

— "Apacer Environmental Commitment Letter"
— "Conflict Minerals Survey": Investigation of the sources of tin, tantalum, tungsten, gold, cobalt, mica, copper, graphite, lithium, and nickel.
For subcontractors and manufacturers of electronics, packaging materials, mechanical components, PCBs, etc., in addition to the above documents, the following must also be provided: "RBA Declaration"

- **Document review:**

— Supplier Investigation, Evaluation, Review, and Approval
—⊠ Provide RoHS test reports / Complete the REACH SVHC (Substances of Very High Concern) survey
— Signing of the Commitment to Not Use Conflict Minerals
— Contractors and manufacturers must also possess an ISO 9001:2015 certificate in addition to the above information
— On-site Audit: Subcontractors and PCB manufacturers must undergo on-site audits for RBA and Process System

3.1

New supplier introduction stage

system, we encourage our supply chain partners to prioritize and implement sustainable business practices.

Supplier evaluation (NO / YES)

- **Supplier Evaluation:** Suppliers must meet the above requirements and pass the evaluation to become qualified suppliers Form an investigation team as needed to conduct on-site assessments of their facilities and capabilities

New Supplier Onboarding Evaluation Criteria	
Economic aspect 79%	Operational Management, Quality Management, Manufacturing Capability, Equipment Management, Delivery Time
Environmental aspect 21%	Hazardous Substances (HSF), Environmental, Safety, and Health
Social aspect (required)	Letter of Commitment to Avoid Conflict Minerals, Letter of Commitment to Comply with RBA Standards

Supplier Periodic Assessment Phase

All raw material suppliers are subject to ongoing periodic assessments , with on-site audits conducted as necessary.

We have incorporated RBA requirements into our annual assessment criteria and will continue to expand the scope of suppliers subject to assessment in the future, gradually enhancing suppliers' sustainability management capabilities.

Regular supplier evaluation

- **Regular Supplier Assessments:**
  - Contractors: Quarterly
  - Purchased Goods and Manufacturers: Every six months
  - Agents and traders: Annually
- **On-site audits will be conducted based on supplier category and risk classification.**

Annual supplier evaluation criteria include
quality, HSF (hazardous substances), delivery time, cooperation, and RBA audits

Tiered supplier management

- **Supplier Tier Management:** Suppliers will be classified into four tiers—A, B, C, and D—based on evaluation results. Quality improvement measures for suppliers will be implemented accordingly, and subsequent procurement operations will be assessed

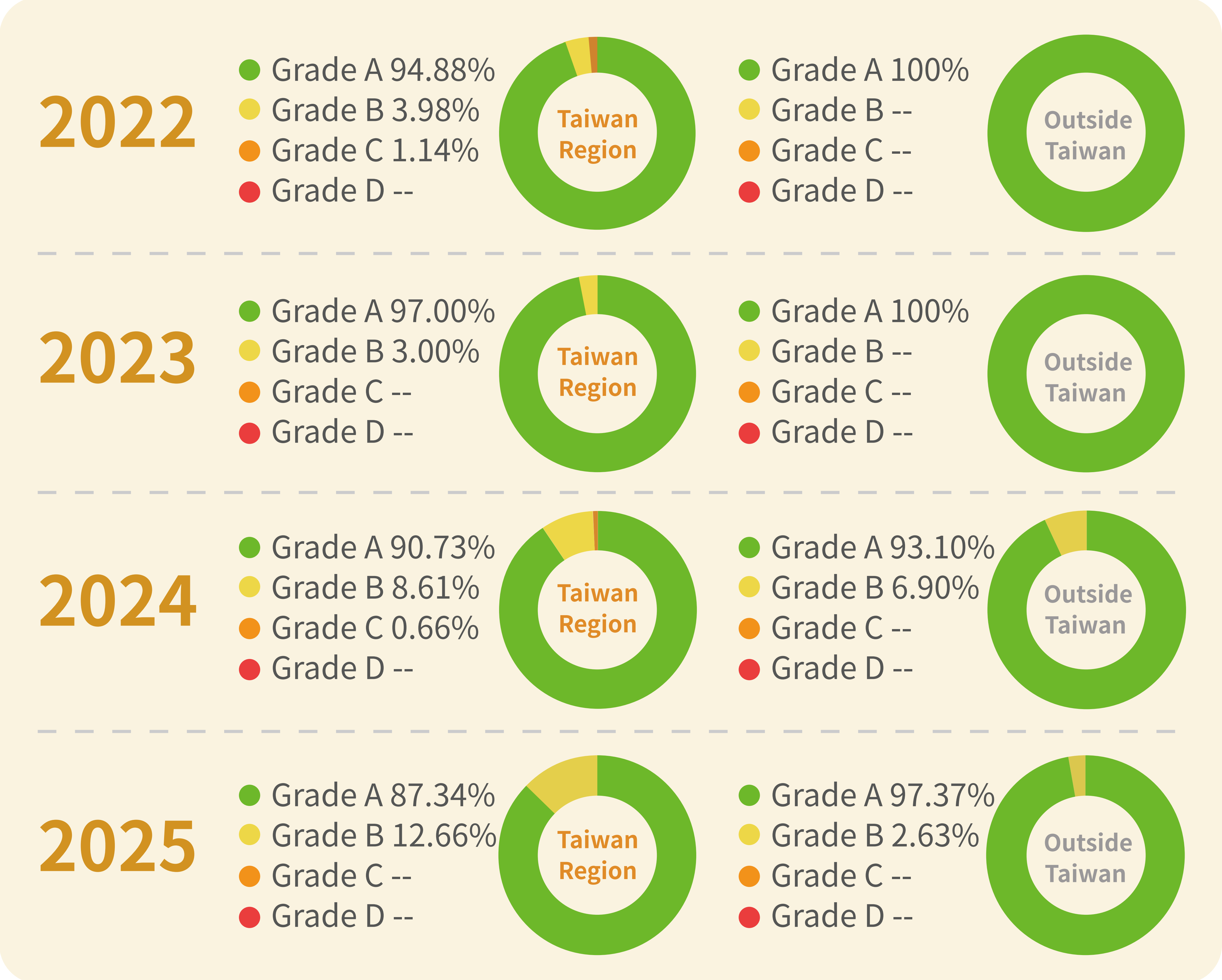
Supplier classification	Scoring Criteria	Management system
Grade A	90 to 100 points	Increase the order quantity or provide incentives as appropriate
Grade B	80 to 89 points	No reward or punishment
Grade C	70 to 79 points	Reduce the quantity ordered and set a deadline for improvement
Grade D	69 points or below	Revoke the qualification of HSF qualified supplier

Note: General service suppliers are excluded from this management process.

3.1

2025 Supplier Assessment and Grading Results

Since implementing its assessment system, Apacer has not only conducted regular audits but also provided relevant guidance activities to foster mutual growth with its partners. We have also incorporated the five key RBA standards—labor, health and safety, environmental protection, ethical conduct, and management systems—into our annual assessment criteria.In the first phase, priority was given to manufacturers with factories of a certain scale that are capable of complying with RBA requirements. In the future, we will continue to expand the scope of assessments to include contract manufacturers, working with suppliers to align with international standards and gradually enhance their sustainability management capabilities. For the 2025 RBA assessment, all suppliers subject to evaluation were rated Grade A and achieved 100% compliance with RBA standards.



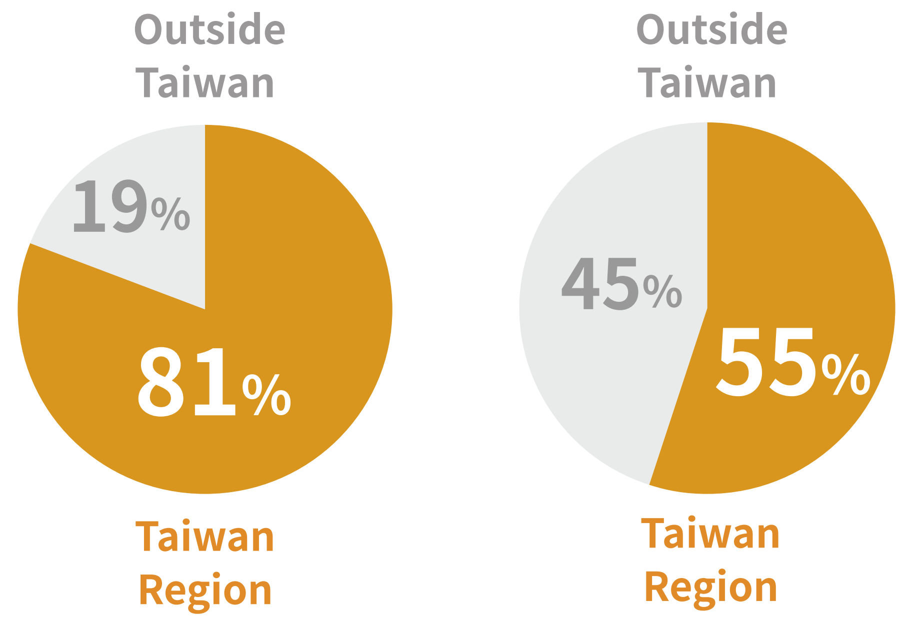
Note: Data includes only Apacer's headquarters.

Supplier Procurement Policy

Apacer conducts risk assessments based on an overall evaluation of suppliers' delivery quality (ISO 9001:2015), lead times, pricing, green product capabilities (IECQ QC 080000:2017), and compliance with RBA policies. The company sources raw materials from suppliers in various regions and conducts regular supplier evaluations.Supported by these policies, Apacer ensures the consistent quality of its products, meets customer needs, and complies with regulations regarding hazardous substances (HSF). At the same time, adhering to the principle of local procurement, the company aims to retain the economic benefits of its operations within Taiwan and reduce carbon emissions generated by the transportation of raw materials. Currently, local suppliers in Taiwan account for 81% of the total supplier base, and in terms of procurement budget, local suppliers in Taiwan account for 55%.

2025 Vendor Procurement Status [1]

Region	Supplier Category	Number	Percentage of Suppliers	Budget Share
Taiwan	Distributors	50		
	Outsourcers	15		
	Purchasers	5		
	Traders	18		
	Manufacturers	69		
	Outsourcers and Suppliers	1		
Outside Taiwan	Distributors	3		
	Outsourcers	0		
	Purchasing Agent	9		
	Traders	19		
	anufacturers	7		
	Outsourcers and Suppliers	0		
Total[2]		196	100%	100%



Note[1]: The supplier policy primarily discloses information on raw material suppliers and does not include general service providers.
Note[2]: Data covers Apacer headquarters only.

3.1 Historical Initiatives in Supplier Sustainability Management Risk Management Methods for Critical Raw Materials

In today’s globalized business environment, supply chain challenges are increasing. Apacer has established a comprehensive key raw material risk management framework to enhance supply chain stability while mitigating the risk of raw material shortages. Apacer’s key raw material risk management framework consists of the following four components:

1.Regularly review material delivery schedules and update market information

Use the system to periodically update delivery schedules and understand market supply conditions

2.Increase material interchangeability

Reduce the use of single-source or unique materials to lower reliance on any single raw material

3.Establish secondary suppliers or alternative raw materials

Actively seek multiple sources of materials to reduce the risk of supply chain shortages

4.Spot Market Contingency Planning

Maintain good working relationships with spot market suppliers to address unexpected demand

Responsible Supply Chain

2011

Environmental Commitment Form

Conduct audits of component suppliers and request environmental commitment letters and RoHS test reports

2013

Conflict Minerals Survey

Request for Suppliers to Complete the Conflict Minerals Survey Form

2016

Launch of the Green Rating System

Classification based on the "approval rate" of supplier-uploaded RoHS test reports and the "timeliness of expired updates"

2017

Implementation of RBA Standards

Extended RBA compliance requirements to Tier 1 suppliers, requiring submission of RBA declarations and conducting RBA audits

2020

Conflict Minerals Commitment

Required suppliers to sign a commitment not to use conflict minerals; 100% of suppliers made the commitment

2021

Supplier Sustainability Management Guidance

- Conducted a survey on suppliers' ESG policies and implementation status, and provided guidance to selected suppliers
- Greenhouse Gas Inventory Guidance
- Organized GHG inventory training sessions to promote relevant concepts among suppliers

2022

Supplier Partnership Survey

- Survey suppliers on their satisfaction with their partnership with Apacer and implement project-based improvements based on supplier feedback
- Greenhouse Gas Inventory Guidance
- Require suppliers to conduct GHG inventories to first strengthen their awareness of carbon reduction

2023

Supplier Partnership Survey

Survey suppliers on their satisfaction with their collaboration with Apacer and implement project-based improvements based on their feedback

2024

Supplier Conference Outreach

Promote the requirement for suppliers to provide FMD (Full Material Declaration) forms for their products to enhance green product management. 100% compliance with new engineering specifications for part numbers by 2024.

2025

Supplier Conference Announcement

- Provide updates on new green regulations to strengthen awareness of supply chain compliance requirements.
- Introduce carbon footprinting and establish a consensus among supply partners on quantifying carbon footprints.

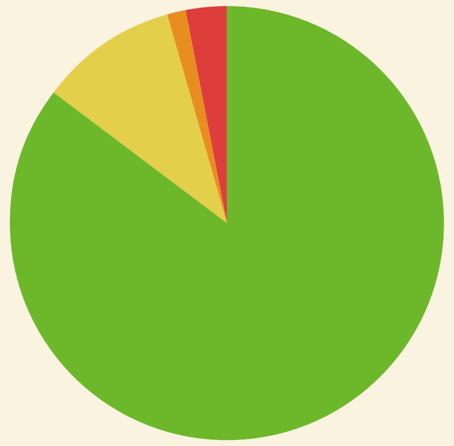
3.1 Supplier Green Rating System

Based on its existing supplier management processes, Apacer has launched the "Supplier Green Rating System." The scoring is calculated based on the "approval rate" of uploaded RoHS test reports and the "timeliness of expired report updates." Purchasing personnel can adjust supplier evaluations and classifications based on the scores from the green rating system, thereby requiring suppliers to improve their management of hazardous substances (HSF) to meet the latest international and customer requirements and standards. Apacer encourages suppliers to improve their green ratings through channels such as automatic calculations via AGP Green Level and supplier conferences.In 2025, the proportion of suppliers in Green Levels A and B declined slightly. This was primarily due to Apacer's alignment with international regulations, which resulted in the addition of five new controlled substances, leading to incomplete initial reporting by suppliers and increased time spent on back-and-forth corrections. Moving forward, Apacer will strengthen supplier guidance and training to improve compliance accuracy and Green Level performance.

Supplier Green Rating Percentages Over the Years

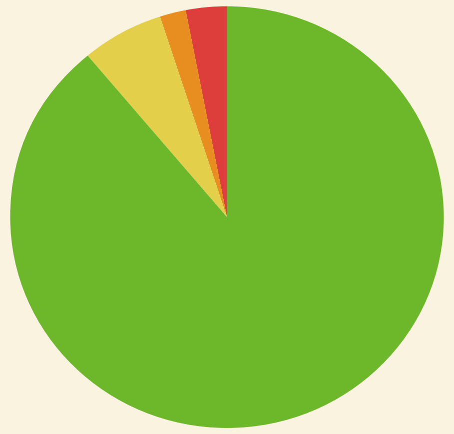
2022

- Grade A : 85.4%
- Grade B : 10.4%
- Grade C : 1.4%
- Grade D : 2.8%
- Unrated[1] : --
- Total : 100%



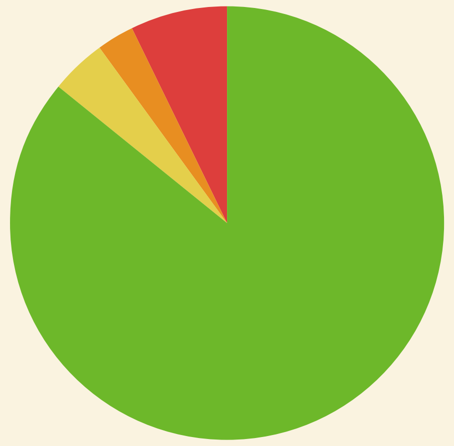
2023

- Grade A : 89%
- Grade B : 6%
- Grade C : 2%
- Grade D : 3%
- Unrated[1] : --
- Total : 100%



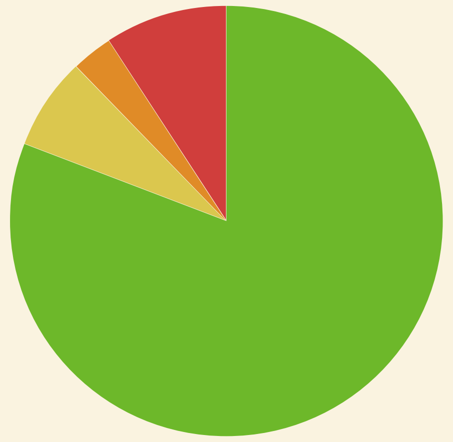
2024

- Grade A : 86%
- Grade B : 4%
- Grade C : 3%
- Grade D : 7%
- Unrated[1] : --
- Total : 100%



2025

- Grade A : 81%
- Grade B : 7%
- Grade C : 3%
- Grade D : 9%
- Unrated[1] : --
- Total : 100%



- Class A : 90 points or more
- Class B : 75 to 89 points
- Class C : 60 to 74 points
- Class D : Below 59 points

Note[1] : Unclassified suppliers are vendors that provide only outsourced services or new suppliers.
Note[2] : Data includes only Apacer's headquarters.

Supplier Commitment

Supplier Signing of the RBA Declaration

Apacer has implemented RBA standards among its Tier 1 suppliers, requiring representative labor-intensive suppliers—including raw material suppliers, outsourcing vendors, intermediaries, and waste disposal contractors—to submit RBA declarations. Together with our supplier partners, we prioritize workers' human rights, environmental protection, and transparent and ethical business practices.

Responsible Business Alliance
Advancing Sustainability Globally

100% Response Rate to Supplier RBA Statements

Note: Data includes Apacer Headquarters only.

Supplier and Hazardous Substance Management

Apacer has implemented the IECQ QC 080000:2017 Hazardous Substances Process Management System. Through our supplier management processes, we ensure that the quality and stability of our products, as well as our management of hazardous substances (HSF), comply with international standards and customer requirements.

In addition to complying with international standards, suppliers must sign an environmental commitment letter, provide raw material test reports, and complete a substance survey.

RoHS

REACH COMPLIANT

Raw materials supplied by vendors are [100% compliant with EU RoHS and REACH regulations].

Note: Data includes only Apacer's headquarters.

3.1

No Use of Conflict Minerals

Apacer follows the Conflict Minerals Reporting Template (CMRT) andExtended Minerals Reporting Template (EMRT) to conduct mineral surveys for all qualified suppliers. Suppliers are required to complete the Conflict Minerals Reporting Template to ensure that the metal minerals used in Apacer’s relevant products originate from Europe, Asia, or the Americas, and that no minerals from high-risk regions listed by the OECD 1are used; furthermore, related transactions must comply with the Business Roundtable Code of Conduct.

To ensure suppliers understand and comply with the policy on the non-use of conflict minerals, all qualified suppliers must sign and return a Commitment to Non-Use of Conflict Minerals and complete the Conflict Minerals Reporting Template.

100% — 100% of suppliers have signed the Conflict Minerals Non-Use Commitment

80% — 80% of suppliers have submitted the Conflict Minerals Survey Form[2]

Note[1]: The OECD’s definition of conflict-affected and high-risk areas includes regions where there is armed conflict, widespread violence, or other risks of harm to the population. Armed conflict can take many forms, such as international or non-international conflicts, which may involve two or more countries, or may include wars of liberation, insurgencies, civil wars, and so on.High-risk areas may include regions characterized by political instability or repression, weak institutions, insecurity, the collapse of civilian infrastructure, and widespread violence.

Note[2]: These areas are often marked by widespread human rights abuses and violations of national or international law. Conflict minerals refer to minerals mined in conflict-affected and high-risk areas.
These are the statistical results for all suppliers compiled by Apacer’s headquarters; they do not exclude non-recurring trading partners, agents, and the like. In the future, we will refine the scope of our statistics to make the results more meaningful.

Supplier Sustainability Engagement and Recognition

Annual Supplier Conference: Communication and Guidance

We continue to learn and grow together with our supplier partners on environmental sustainability topics, driving the supply chain’s management capabilities regarding green and environmental protection, and putting global environmental sustainability trends into practice through action. Apacer held its 2025 Supplier Conference, which received positive feedback and active participation from supplier partners.

Key Performance Metrics for the 2025 Supplier Conference

Key Performance Metrics for the 2025 Supplier Conference

- Attendance Rate 89.3%
- Use of eco-friendly Electronic Surveys
- Survey Response Rate 75%
- Satisfaction Rate 100%

3.2 Customer Relationship Management

Customer Relations and Quality Management

To provide customers with high-quality products and meet their requirements, Apacer has implemented a quality management system (ISO 9001:2015). Following the P-D-C-A (Plan-Do-Check-Act) management cycle, we ensure that all stages of operations and production comply with policy requirements and achieve established goals, using a systematic management approach to guarantee product quality.

Quality Commitment

Customer Service Niche: Delivering the Best Service Experience

Global Marketing Channels

By adapting to local market characteristics to stay abreast of market trends, we actively build global marketing channels. We have established operational bases in the United States, the Netherlands, Japan, Hong Kong, mainland China, and India to market our own brands and deepen our presence in local markets.

Providing Customized Services

As memory demands for various mobile devices and equipment continue to grow, Apacer is committed to providing customers with tailor-made products and services. By starting with customer needs, we work together to achieve a leading market position

High-Quality Customer Service Team

In response to the diversity of platforms and applications and frequent compatibility issues, we conduct technical analyses based on customer requests. Beyond our existing customer service system, we further collaborate with customers to develop next-generation platforms, facilitating product R&D and customer communication

From R&D to After-Sales: Always Thinking Ahead for Our Customers

“Access the Best: Striving for Perfection, Sharing Memories” is Apacer’s brand promise. We prioritize the user experience, pay close attention to every detail of product design, and treat every piece of customer feedback as a cornerstone for improvement, striving to achieve perfection.We have established a clear Quality and HSF (Hazardous Substances-Free) Policy: “To deliver competitive, defect-free, and hazardous-substance-free products and services on time to ensure customer satisfaction,” providing customers with the best service experience.

Customer Privacy Protection

Apacer values the privacy of every customer. We have always upheld the highest standards to ensure customer privacy and have established comprehensive procedures to protect customer personal data. In 2025, we had zero complaints regarding customer data breaches or violations of customer privacy. We will continue to maintain this excellent track record and proactively prepare for any potential risks in the future.

3.2

Customer Right to Know and Information Disclosure

Apacer values every customer’ s right to be informed and has established comprehensive procedures to disclose company and product information in order to protect this right.

- Through our official website, product packaging, and technical documentation, we provide product specifications, user manuals, warranty terms, and environmental certification information.
- Our Sustainability Report discloses carbon emissions data, and we participate in the CDP Carbon Disclosure Project to enhance transparency.

Research and Development

Listening to Customers

Starting from the user experience, we help plan the optimal product portfolio to create a convenient, high-quality, and rich digital storage lifestyle for consumers.

Insights into New Technologies

With a forward-looking perspective, we analyze the latest technological advancements, industry trends, and customer needs to help clients tailor the best solutions. We work alongside our clients to enhance their market competitiveness.

After-Sales Service

Global After-Sales Service

We provide localized, real-time sales and technical support through our local sales and technical staff to ensure a 100% satisfying user experience for consumers.

Global Logistics System

We integrate technologies across all logistics interfaces to enable clients to track shipment status in real time, providing them with the fastest and most cost-effective logistics services.

Customer Privacy Protection Measures

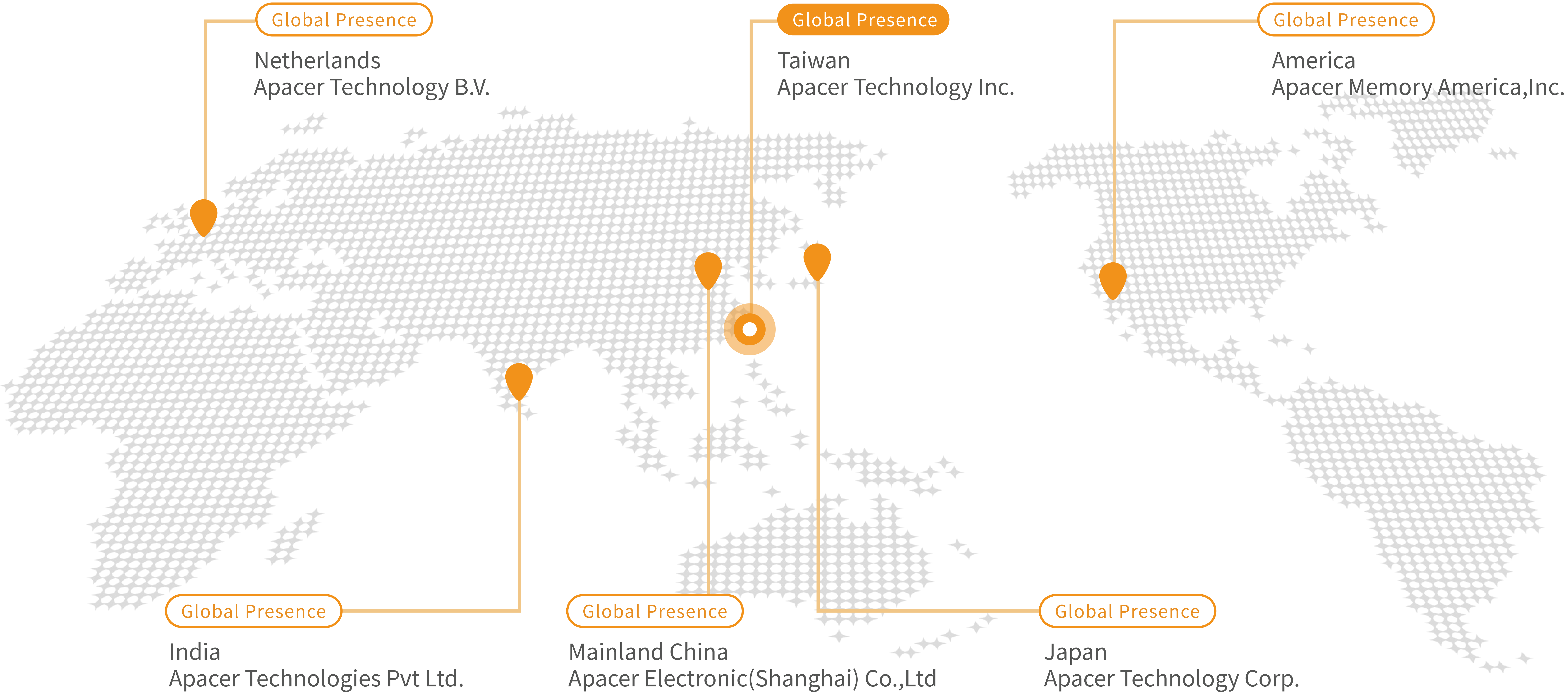
Policy-Based Measures

- ☒ Contractual Safeguards: Confidentiality agreements are specified in the contract
- ☒ Client Code System: Client codes are used to conceal clients’ real names
- ☒ Independent Manufacturing Process Standards: Preventing clients from learning each other’ s product details due to shared manufacturing processes

Technical Measures

- IT Security Controls: Prevent the leakage of client privacy caused by viruses or hacker intrusions
- Document Access Control: Restricting read and access permissions for data
- System Access Controls: Authorization controls govern client data queries and operations
- Access Control: Access control systems are installed in data centers and production lines

3.2 Global After-Sales Service System



Global

- Real-time, localized sales and technical services provided through local sales and technical personnel
- We provide customers with professional logistics solutions, offering the fastest and most convenient logistics services through real-time tracking, efficient process planning, and competitive pricing.

Taiwan

- The Customer Service Department and Sales Department are responsible for post-sales technical support, handling customer complaints, and managing returns and exchanges (RMA).
- Service centers are located throughout Northern, Central, and Southern Taiwan, and after-sales services such as product repairs or replacements can also be arranged through authorized dealers

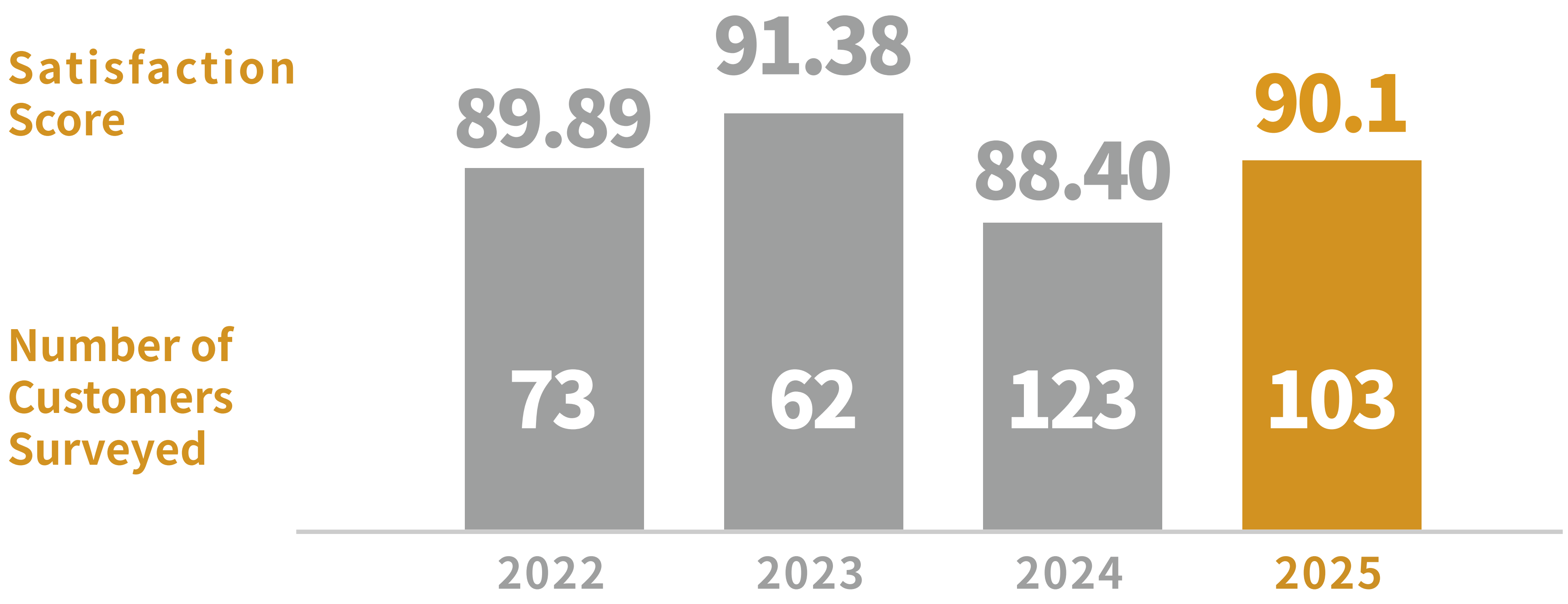
3.2 Integrated service systems provide more comprehensive service

To provide customers with more comprehensive service, Apacer has integrated systems such as ERP (Enterprise Resource Planning), MES (Manufacturing Execution System),webRMA (Web Return Merchandise Authorization, after-sales service portal), and other systems to achieve information integration and database connectivity. This enhances the traceability of information across manufacturing, repairs, shipping, and after-sales service, enabling us to provide customers with more comprehensive service and meet their needs.

Additionally, the integration of data across systems facilitates data collection and analysis. For example, by linking information and databases, we can collect big data on parts management, manufacturing processes, customer information,inventory, maintenance, shipping, and after-sales service, and conduct subsequent analysis and application to understand the needs of different customer segments. This enables us to improve product design, enhance manufacturing capabilities, deliver products and services that exceed customer expectations, and strengthen the company's competitiveness.

Customer Satisfaction Survey

We conduct annual customer satisfaction surveys to gather customer feedback. In fiscal year 2025, we collected 103 responses through a survey covering ten key areas, with an overall customer satisfaction score of 90.1. The "Sales Service" category received the most positive feedback, demonstrating that Apacer's services are highly valued by our customers.



Note: Data does not include UD info Corp..

Moving forward, we will use this year's customer satisfaction survey scores as a benchmark and proactively conduct reviews, analyses, and improvements to provide products and services that better meet our customers' needs.

Multi-Channel Customer Communication

Adhering to the spirit of "Service First," Apacer values communication with customers and actively establishes open and diverse communication channels to understand customer needs and provide timely and comprehensive service. Our customer communication channels can be broadly categorized into three types: permanent, periodic, and ad hoc. Listening to customer feedback and opinions is a vital source of inspiration for Apacer to improve and develop customer relationships.

	Communication Channels	2025 Communication Outcomes
Permanent	• Official Website • Official Social Media: (YouTube/ LinkedIn/Facebook/Instagram) • Customer Service Email: Click here • After-Sales Service Website: Click here • Sales/Customer Service Team • Customer Service Hotline (Taiwan): 0800-668-699 (China): 400-618-9059	• Annual Traffic: 2.037 million • LinkedIn published 98 posts • Received 1,777 customer feedback responses • 100% after-sales service target achievement rate • 100% customer satisfaction rate
On a regular basis	• Customer satisfaction surveys / annually • Sustainability Report / Annually • Business Reviews with Key Clients / Quarterly	• Score: 90.1 • The 2024 report was published in August 2025 • 7 sessions completed in 2025
As needed	• Press Release • Release promotional videos • Client visits • Client audits	• A total of 17 PR articles (Chinese, English, Japanese) • 29 videos, with a cumulative view count of 211,252 • Complete 60 visits by 2025 • 8 completed by 2025

04
Becoming Better Partners in a Friendly and Healthy Workplace

Vision

Talent Development Strategy: Attract top talent and build future-ready skills; establish a trusted employer brand.

HR Administration Mission: To be a passionate, innovative, and relia-ble team of HR administration professionals.

HR Administration Vision: To build an Apacer learning organization that fosters a friendly and healthy workplace.

Policies and Com-mitments

Apacer upholds the core value of "Doing What We Say, Striving for Better,Moving Forward Together with 'Partners'" core values of "Be-coming Better Partners." By integrating corporate sustainability with human resources development, we foster a culture of continuous learning among employees and throughout the organization. This ap-proach enhances employees' knowledge and experience, drives organ-izational performance, and simultaneously prioritizes employee health and family life to create a friendly and healthy workplace that achieves work-life balance.

Material Topics in This Chapter

Material Topics	Key Topic Management Policy				Comparison with International Frameworks and Indicators
Employee Benefits and Compensation	Apacer adheres to the United Nations Sustainable Devel-opment Goals and, in line with the company’s vision, mis-sion, core values, long-term business strategy, and opera-tional momentum, is committed to creating a friendly and healthy workplace and establishing a trusted employer brand. The company conducts annual external salary as-sessments and employee experience surveys, promotes an employee stock ownership trust, and maintains an A+ EAPs (Employee Assistance Programs) and talent supply chain sys-tems, and offers diverse benefit programs. Through these efforts, we maintain competitive compensation levels with-in the industry and foster a sustainable talent ecosystem.				GRI 401: Em-ployment GRI 404: Training and Education
Impact Statement	We comply with regulations to build a friendly and healthy workplace envi-ronment and provide employees with comprehensive and diverse benefits through Apacer’s A+ EAPs(Employee Assistance Programs) to ensure talent re-tention and maintain the company’s competitive momentum.				
	Actual	**Potential**	**Positive**	**Negative**	
	V		53%	47%	
Manage-ment Ac-tions/ Preventive and Corrective Measures	**Action Plan**	**2025 Targets**	**2025 Performance**	**Performance Tracking**	
	A+ EAPs (Employee Assis-tance Programs)	Annual employee turnover rate of 2.5% or less	Annual employee turnover rate of 1.4%	Achieved	
	Talent Supply Chain System	80% retention rate for dual-track talent	99% retention rate for dual-track talent	Achieved	
	External Salary Evaluation System	Above the me-dian in compet-itive industry compensation benchmarking	Above the median in competitive industry pay com-parisons	Achieved	
Stakeholders Engagement	**Stakeholder Categories**	**Communication Methods**	**Frequency**	**Complaint Mecha-nism or Response Method**	
	Employees	• Strategy and Management Committee Meeting • Sustainability Development Committee Meeting • Intranet for Communicating Employee Train-ing and Event Information	• Monthly • Quarterly • As needed	• Intranet Griev-ance Channels and Links • Confidential Mailbox	

Sustainability Goals		Assessment Methods
Short-Term Goals (2026)	• Employee turnover rate remains relatively stable compared to competitors (below the median) • Retention rate for dual-track talent at 80% or higher • Compensation at or above the median level compared to competitors	• Comparison of Employee Turnover Rates Among Com-petitors • Retention rate for dual-track talent • Compensation Comparison with Competitors • Third-Party Recognition
Mid-Term Goals (2026–2028)	Establish 6 or more sports clubs	
Long-Term Goals (Start-ing in 2028)	Receive at least one third-party recognition for a friendly and healthy workplace	

United Nations Sustainable Development Goals (SDGs)

SDG 8: Decent Work and Economic Growth: Promote inclusive and sustainable economic growth, achieve full and productive employment, and ensure decent work for all

4.1 Workforce Overview

Apacer is committed to promoting a friendly and healthy workplace

Apacer values human rights and provides employees with a dignified and safe work en-vironment! We promote workplace diversity and prohibit discrimination based on race, skin color, age, gender, sexual orientation, nationality, disability, pregnancy, religion, po-litical views, marital status, educational background, or any other grounds protected by law. We also comply with government regulations to protect ethnic minorities and en-sure quotas for individuals with disabilities.We respect the annual ceremonial rituals of Indigenous peoples and, in accordance with the Ministry of the Interior's Regulations on the Implementation of Commemorative Days and Holidays, provide one day of leave an-nually for Indigenous seasonal rituals. We ensure the employment of individuals with disabilities in accordance with the Act on the Protection of the Rights and Interests of Persons with Disabilities enacted by the Ministry of Health and Welfare; if the monthly hiring quota is not met, we will pay the required compensation in accordance with the law.

Employee Rights

Adhering to the Business Roundtable Principles—which exceed national regulations—and the United Nations Sustainable Development Goals, Apacer safeguards human rights by providing employees with "Dual Guarantees & Dual Priorities": guaranteeing a safe and healthy work environment and protecting employee rights, while prioritizing open communication channels and work-life balance.

A series of management regulations governs all aspects of employee recruitment, training, development, performance evaluation, promotion, transfer, and compensation and benefits, ensuring the integrity of the system.

Item	Ensuring a Safe and Healthy Work Environment	Protecting Em-ployee Rights	Emphasizing Open Communication Channels	Emphasizing Work-Life Balance
Goals	Provide a safe and healthy work en-vironment and build a trusted employer brand	Strictly comply with national laws, international standards, and the company's human rights policy to build a trusted employer brand	Value employee in-put and feedback, provide diverse and open communication channels, and build a trusted employer brand	Create a friendly and healthy workplace to build a trusted em-ployer brand
Grievance Channels	Occupational Safety and Health Committee	• External Complaints: The official website features a "Reporting System for Violations of Professional Ethics" to enable external parties to file reports or complaints. • Internal Complaints: Dedicated complaint hotlines, email ad-dresses, and physical mailboxes; sexual harassment complaint procedures; employee complaint handling guidelines; Employee Welfare Committee meetings; Labor-Management meetings; quarterly review meetings of the Sustainability Development Committee; and RBA Committee meetings, among others		
Action Results	Awarded RBA Silver Certification		Annual employee turnover rate below 2.5%	• 2018: Received the Work-Life Balance Award from the Ministry of Labor • 2019: Received the Ministry of Education's "Sports-Friendly Enterprise" Certification • 2022: Received the HR Asia Best Employer Brand Award • 2023: Received the 1111 Job Bank "Happy Enterprise" Gold Award • 2024: Received the New Taipei City Bureau of Labor's Migrant Worker-Friendly Award • 2024: Received the CommonWealth Magazine Talent Sustainability Award • 2024: Received the Bronze Award for Healthy Enterprises from Health & Wellness Magazine • 2025: Received the New Taipei City Award for Family-Friendly and Work-Life Balance Measures

4.1 Global Employee Overview

Global Workforce

As of the end of 2025, Apacer had a total of 617 employees worldwide, with direct pro-duction line employees accounting for approximately 28% and indirect employees for approximately 72%. In recent years, the overall proportion of direct and indirect employ-ees has fluctuated by less than 1%, showing no significant difference.

Apacer's Global Workforce

Year	2022[3]	2023	2024	2025
Number of Employees	574	605	598	617
Direct Employees[1] (%)	27%	28%	27%	28%
Indirect employees[2] (%)	73%	72%	73%	72%

Fiscal Year	End of 2023	End of 2024	End of 2025
Number of Male Employees	280	278	290
Number of female employees	325	320	327
Number of other employees	0	0	0
Total Number of Employees	605	598	617

- Note[1]：Direct employees: Refers to employees who are actually engaged in machine operation or production-related work.
- Note[2]：Indirect employees: Refers to employees other than direct employees.
- Note[3]：Starting in 2022, this figure includes the subsidiary UD info Corp..

Global Employee Distribution

Among Apacer’s global workforce, women account for approximately 53% and men for approximately 47%, representing a relatively balanced gender distribution.

Apacer's Global Workforce Distribution in 2025[6]

Category	Gender						Work Location							
	Female		Male		Total		Operational Headquarters		Taiwan Subsidiar-ies[6]		Overseas Subsidi-arie[7]		Total	
	Number of people	Percentage (%)	Number of people (persons)	Percentage (%)	Number of people	Percentage (%)	Number of Em-ployees	Percentage (%)	Number of Em-ployees	Percentage (%)	Number of people	Percentage (%)	Number of people	Percentage (%)
Total Number of Employees	327	53%	290	47%	617	100%	514	83%	37	6%	66	11%	617	100%
Permanent Em-ployees [1] Number	324	53%	284	47%	608	100%	506	83%	36	6%	66	11%	608	100%
Temporary Em-ployees [2] Number	3	33%	6	67%	9	100%	8	89%	1	11%	0	0%	9	100%
Employees with-out guaranteed hours [3] Number	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Full-time em-ployees 4 Number	324	53%	284	47%	608	100%	506	83%	36	6%	66	11%	608	100%
Part-time em-ployees [5] Number	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

- Note[1]: Permanent employees: Full-time or part-time employees who have signed open-ended employ-ment contracts.
- Note[2]: Temporary employees: Employees who have signed fixed-term employment contracts. These contracts expire at a specified time or upon completion of a specific task or event with a defined timeline (e.g., completion of a work project or the return of the employee whose position was being filled).
- Note[3]: Employees without guaranteed hours: Employees who are not guaranteed a minimum or fixed number of working hours per day, week, or month, but who may be required to be available to work upon request, such as temporary employees, employees on zero-hour contracts, and on-call employees.
- Note[4]: Full-time employees: Employees whose weekly, monthly, or annual working hours are defined in accordance with national laws and practices regarding working hours.
- Note[5]: Part-time employees: Employees whose weekly, monthly, or annual working hours are fewer than those of full-time employees.
- Note[6]: Taiwan Subsidiaries: The data includes the subsidiary UD info Corp..
- Note[7]: Overseas subsidiaries: Includes the United States, the Netherlands, Japan, China, and India.
- Note[8]: The number of employees is estimated using the full-time equivalent (FTE) method: Number of employees (people) = Working hours (hours) / Daily working hours / Total working days in a year. Frac-tions of less than one person are rounded up to one person. The total number of working days for the full year 2025 is estimated at 245 days.

4.1

Global Non-Employee Overview

The global non-employee category includes security and property staff, temporary agen-cy workers, and consultants, totaling approximately 12 people. This represents about 2% of the total workforce, which is nearly identical to last year’s figure and shows no signif-icant fluctuation.

Number of Non-Employees in 2025

Job Type	Apacer Headquarters and Tai-wan Subsidiaries	Overseas Subsidi-aries
On-site Suppliers	-	-
Contractors	-	-
Security/Property Man-agement Staff	10	-
Temporary Staff	2	-
Consultants	-	-

- Note[1]: The number of non-employees is estimated using the full-time equivalent (FTE) method: Number of people = Working hours / Daily working hours / Total working days in a year. Any fraction of a per-son is rounded up to one person. The total number of working days for the full year of 2025 is esti-mated at 245 days.
- Note[2]: The scope of this table covers Apacer’s corporate headquarters, as well as its subsidiaries in Taiwan and overseas

Overview of Employees at the Corporate Headquarters and Taiwan Subsidiaries

Apacer places great emphasis on the development of local talent. In 2025, the corporate headquarters and Taiwan subsidiaries had a total of 551 employees, of whom local em-ployees accounted for more than 88.4% of the total workforce. The management team consists of 11 members, including the Chairman and Chief Strategy Officer, CEO, Gen-eral Manager, heads of various centers, and the Chief Accounting Officer, all of whom are local Taiwanese employees. Detailed statistical data for each employee category is as follows:

Employee Distribution at Apacer’s Operational Headquarters and Taiwan Subsidiaries in 2025

Category	Gender					
	Female		Male		Total	
	Number of People	Percentage (%)	Number of People	Percentage (%)	Number of People	Percentage (%)
Total Number of Employees	297	54%	254	46%	551	100%
Number of Permanent Employees [1]	294	54%	248	46%	542	100%
Number of temporary employees [2]	3	33%	6	67%	9	100%
Number of employees with-out guaranteed hours [3]	0	0%	0	0%	0	0%
Number of full-time employees [4]	294	54%	248	46%	542	100%
Number of part-time employees [5]	0	0%	0	0%	0	0%

- Note[1]: Permanent employees: Full-time or part-time employees who have signed open-ended employment contracts.
- Note[2]: Temporary employees: Employees who have signed fixed-term contracts. These contracts expire at a speci-fied time or end upon completion of a specific task or event with a defined timeline (such as the conclusion of a work project or the return of the employee whose position was being filled on an interim basis).
- Note[3]: Employees without guaranteed hours: Employees who are not guaranteed a minimum or fixed number of working hours per day, week, or month, but who may be required to be available to work upon request, such as temporary employees, employees on zero-hour contracts, and on-call employees.
- Note[4]: Full-time employees: Employees whose weekly, monthly, or annual working hours are defined in accordance with national laws and practices regarding working hours.
- Note[5]: Part-time employees: Employees whose weekly, monthly, or annual working hours are fewer than those of full-time employees.

4.1

2025 Employee Structure at Apacer’s Global Headquarters and Taiwan Subsidiaries

Category	Category	Female		Male		Group Subtotal and Percentage	
		Number of People	Percentage (%)	Number of People	Percentage (%)	Number of People	Percentage (%)
Production Category	Direct Em-ployees [1]	122	70.5%	51	29.5%	173	31.4%
	Indirect Em-ployees [2]	175	46.3%	203	53.7%	378	68.6%
Job Category	Manag-er/Supervisor	4	36.4%	7	63.6%	11	2.0%
	Non-managerial supervisors	41	47.1%	46	52.9%	87	15.8%
	Profession-als	115	48.1%	124	51.9%	239	43.4%
	Sales Staff	15	36.6%	26	63.4%	41	7.4%
	Technical Staff [3]	122	70.5%	51	29.5%	173	31.4%
Educational Background Distribution	Doctorate	0	0.0%	3	100.0%	3	0.5%
	Master's	32	31.4%	70	68.6%	102	18.5%
	(Associate) Bachelor's Degree	192	55.0%	157	45.0%	349	63.3%
	High School (Vocational)	69	74.2%	24	25.8%	93	16.9%
	Other	4	100.0%	0	0.0%	4	0.7%
Age Distribution	Under 20	0	0.0%	3	0.0%	3	0.5%
	Ages 21–30	43	67.2%	21	32.8%	64	11.6%
	Ages 31–40	109	55.9%	86	44.1%	195	35.4%
	Ages 41–50	102	48.8%	107	51.2%	209	37.9%
	51 and older	43	53.8%	37	46.3%	80	14.5%
Marital Status	Married	149	51.2%	142	48.8%	291	52.8%
	Unmarried	148	56.9%	112	43.1%	260	47.2%
Nationality Distribution	Taiwanese	237	48.7%	250	51.3%	487	88.4%
	Foreign nationals	60	93.8%	4	6.3%	64	11.6%
Reservation for	Indigenous Peoples	3	75.0%	1	25.0%	4	0.7%
	People with disabilities	2	66.7%	1	33.3%	3	0.5%
Total		297	53.9%	254	46.1%	551	100.0%

- Note[1]: Direct employees: Refers to employees who are actually engaged in machine operation or production-related work.
- Note[2]: Indirect employees: Refers to employees other than direct employees.
- Note[3]: Technical staff: Refers to direct employees on the production line.
- Note[4]: In the event of vacancies arising from personnel changes, in addition to paying the statutory substitute fee, we proactively and actively publicize on our recruitment website that we welcome members of ethnic minorities and individuals with disabilities to join Apacer.

4.1

2025 Nationality Distribution of Employees at the Global Headquarters and Taiwan Subsidiaries

Category	Gender	Tai-wan	Philip-pines	China	Russia	India	Nepal	Indo-nesia	Total
All employees	Male	250	0	0	1	1	1	1	254
	Female	237	57	2	1	0	0	0	297
	Other	0	0	0	0	0	0	0	0
Total Number of Employ-ees by Region		487	57	2	2	1	1	1	551
Full-time employees	Male	244	0	0	1	1	1	1	248
	Female	234	57	2	1	0	0	0	294
	Other	0	0	0	0	0	0	0	0
Number of Full-Time Em-ployees by Region		478	57	2	2	1	1	1	542
Temporary Employees	Male	6	0	0	0	0	0	0	6
	Female	3	0	0	0	0	0	0	3
	Other	0	0	0	0	0	0	0	0
Number of Temporary Employees by Region		9	0	0	0	0	0	0	9
Full-time employees	Male	244	0	0	1	1	1	1	248
	Female	234	57	2	1	0	0	0	294
	Other	0	0	0	0	0	0	0	0
Number of Full-Time Em-ployees by Region		478	57	2	2	1	1	1	542
Part-time employees	Male	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0
	Other	0	0	0	0	0	0	0	0
Number of Full-Time Em-ployees by Region		0	0	0	0	0	0	0	0
Employees with no guar-anteed hours	Male	0	0	0	0	0	0	0	0
	Female	0	0	0	0	0	0	0	0
	Other	0	0	0	0	0	0	0	0
The number of employees working fixed hours is not guaranteed in all regions		0	0	0	0	0	0	0	0

2025 Employee Grade Distribution at the Corporate Headquarters and Taiwan Subsidiary

Job Grade		Senior	Mid-Level Managers	Front-line Managers	Entry-Level Staff	Total
Total Number of Employees by Level		31	44	24	452	551
Total Number of Employees by Job Level as a Percentage of the Total Workforce (%)		5.6%	8.0%	4.4%	82.0%	100.0%
Multiple Indicators						
Gender	Male	18	25	10	201	254
	Female	13	19	14	251	297
	Other	0	0	0	0	0
Age	Under 29	0	0	0	48	48
	Ages 30–50	7	27	22	367	423
	51 and older	24	17	2	27	80
Indigenous Status		0	0	1	3	4
People with disabilities		0	1	0	2	3
Education	Ph.D.	1	0	0	2	3
	Master's	19	15	1	67	102
	Higher Education	11	28	19	291	349
	Secondary education	0	1	4	88	93
	Elementary Education	0	0	0	4	4
Nationality	Native	31	44	23	389	487
	Foreign nationals	0	0	1	63	64

4.1

Staff Changes at the Corporate Headquarters and Taiwan Subsidiaries

Apacer’s annual employee turnover rate has historically been below 2.5%. The company will continue to aim for this rate to maintain a stable workforce and ensure appropriate talent development and growth.

Employee Turnover Rates at Apacer’s Operational Headquarters and Taiwan Subsidiaries

Item		2022	2023	2024	2025
Average Number of Em-ployees at the Beginning of the Period		514	507	538	534
Number of new employees		93	119	74	102
Number of Employees Who Left [2]	Management	7	6	6	2
	Non-management	81	72	72	83
	Subtotal	88	78	78	85
Average Number of Employees at End of Period		507	538	534	551
Annual turnover rate [1] (%)		1.6%	1.4%	1.2%	1.3%

- Note[1]: Turnover rate formula: Calculated based on the standards set by) and the Work-Life Balance Award ( ), as the number of employees who left the company during the year / (average monthly number of employees * 12) * 100%.
- Note[2]: Departing employees include those who voluntarily left, were involuntarily terminated, took unpaid leave, or retired.

Apacer’s Corporate Headquarters and Taiwan Subsidiaries Statistics on Employee Separations by Gender and Age Over the Past 2 Years

Category	Group	2024 年		2025 年	
		Number	Ratio	Number of people	Percentage
Gender	Female	34	43.6%	43	50.6%
	Male	44	56.4%	42	49.4%
Age	Under 20	0	0.0%	3	3.5%
	Ages 21–30	17	21.8%	28	32.9%
	Ages 31–40	39	50.0%	36	42.4%
	Ages 41–50	17	21.8%	14	16.5%
	51 and older	5	6.4%	4	4.7%
Total		78	100.0%	85	100.0%

- In terms of gender composition, the resignation rates for men and women have been comparable over the past two years, indicating no gender differences. At the same time, no significant resignation reasons specific to gender were ob-served; personal career planning remains the primary reason for resignation.
- In terms of age distribution, the highest proportion of resignations over the past two years has been among those aged 31–40, indicating no significant differ-ences based on age;Furthermore, no significant reasons for resignation attribut-able to age were observed. This age group is precisely at the peak of their career development; compared to those with shorter tenure, they possess extensive work experience, and compared to those with longer tenure, they demonstrate strong ambition and abundant physical stamina. The primary reason for resigna-tion remains personal career development.
- Based on a comprehensive analysis, the distribution of resignations over the past two years has not revealed any structural risks or imbalances in terms of either gender or age structure; overall, this remains a normal phenomenon of la-bor mobility within the career development phase.

4.1

2025 Statistics on New Hires and Resignations at Apacer’s Global Headquarters and Taiwan Subsidiaries

Category	Group	New Hires 1		Employees Who Left 2		Total	
		Number	Percentage	Number	Percentage	Subtotal Number	Percentage of Total
Gender	Female	47	52.2%	43	47.8%	90	48.1%
	Male	55	56.7%	42	43.3%	97	51.9%
Age	Under 20	6	5.9%	3	3.5%	9	4.8%
	Ages 21–30	33	32.4%	28	32.9%	61	32.7%
	Ages 31–40	44	43.1%	36	42.4%	80	42.8%
	Ages 41–50	16	15.7%	14	16.5%	30	16.0%
	51 and older	3	2.9%	4	4.7%	7	3.7%
Total		102	54.5%	85	45.5%	187	100%

- Note[1]: Proportion of new hires (female/male) = Number of female or male new hires / Total number of new hires for the year.
- Note[2]: Proportion of departing employees (female/male) = Number of female or male departing employees / To-tal number of employees who left that year.

	2023				2024				2025			
	Male	Female	Other	Total	Male	Female	Other	Total	Male	Female	Other	Total
Number of people eligible for parental leave in the current year (A)	14	18	0	32	16	18	0	34	18	14	0	32
Actual number of people who applied for parental leave during the year (B)	0	7	0	7	0	5	0	5	2	5	0	7
Number of employees scheduled to return to work from parental leave during the current year (C)	0	5	0	5	0	6	0	6	2	4	0	6
Actual number of employees who returned to work after parental leave during the current year (D)	0	2	0	2	0	4	0	4	1	1	0	2
Number of employees who actually returned to work after parental leave in the previous year (E)	0	5	0	5	0	2	0	2	0	1	0	1
Number of employees still on the payroll 12 months after returning to work following parental leave in the previous fiscal year (F)	0	5	0	5	0	2	0	2	0	1	0	1
Parental Leave Application Rate (%) (=B/A)	0.0%	38.9%	0.0%	21.9%	0.0%	27.8%	0.0%	14.7%	11.1%	35.7%	0.0%	21.9%
Return-to-work rate (%) (=D/C)	0.0%	40.0%	0.0%	40.0%	0.0%	66.7%	0.0%	66.7%	50.0%	25.0%	0.0%	33.3%
Retention Rate (%) (=F/E)	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%	0.0%	100.0%

4.2 Employee Safety and Health

Occupational Safety and Health Management System

Apacer implements the PDCA cycle to manage occupational health and safety through risk assessment, risk control and management, and regular improvements. The company has obtained ISO 45001:2018 certification for its occupational health and safety man-agement system and undergoes annual external audits to ensure the system’s ongoing effectiveness.This occupational safety and health management system covers all work-ers at Apacer’s headquarters and its Taiwanese subsidiaries, totaling 551 employees, representing approximately 100% of the workforce. Non-employees (such as security and property management staff, temporary agency workers, etc.) number approximately 12, accounting for about 2% of the total—a figure nearly identical to last year’s, with no significant fluctuations.

Audit Categories	Audit Method	Audit Results
Internal Audits	● Irregular Internal Audits: Internal au-dits are conducted on an irregular ba-sis each quarter, and the results are reported at the quarterly Occupation-al Safety and Health Committee meet-ings ● Scheduled Internal Audits: Internal audits are conducted annually on a scheduled basis to perform self-inspections prior to external audits and ensure that relevant management mechanisms are functioning properly	● Compliant Items (OK): 116 ● Non-compliant Items (NG): 0 ● Not Applicable (NA): 136 items ● Non-compliance Rate: 0%
External Audit	External audits are conducted annually, and follow-up audits, recertification, or transition audits are performed in ac-cordance with the management sys-tem’s certification validity period	The system remains valid following the 2025 certification

- Note[1]: The Occupational Safety and Health Management System covers the facilities and workers at Apacer’s corpo-rate headquarters and its Taiwanese subsidiary, UD info Corp.; it does not include overseas employees.
- Note[2]: The aforementioned workers include: all employees of Apacer’s headquarters and its Taiwanese subsid-iary, UD info Corp.; and non-employees working at Apacer’s headquarters and UD info Corp. (such as on-site suppliers, on-site customers, contractors, security and property staff, and temporary agency workers).
- Note[3]: The number of non-employees is estimated using the full-time equivalent (FTE) method: Number of peo-ple = Working hours / Daily working hours / Total working days in a year. Any fraction of a person is rounded up to one person. The total number of working days for the full year of 2025 is estimated at 245 days.

4.2

Occupational Safety and Health Committee

To provide employees with a safe, healthy, and supportive workplace environment and reduce the occurrence of accidents, Apacer has established an "Occupational Safety and Health Committee" in accordance with the provisions of the Occupational Safety and Health Act. This committee is responsible for reviewing, coordinating, and making rec-ommendations on matters related to occupational safety and health. The Occupational Safety and Health Committee reports directly to the CEO and convenes quarterly to re-view occupational safety and health matters.

Specific Measures of the Occupational Safety and Health Committee

The Occupational Safety and Health Committee comprehensively implements occupa-tional safety and health management by adhering to four major specific measures: "Disaster Prevention," "Work Environment Monitoring," "Work Safety Control," and "Health Management System." The Committee implements operational controls for pro-cedures that may pose high risks. Through accident prevention and training, regular workplace environment testing conducted by qualified external agencies, special opera-tional controls and work permits implemented in accordance with the Occupational Safety and Health Act and safety risk assessment results, the enforcement of self-inspections, and the health management system, the Committee minimizes operational risks for employees. Over the years, there have been no instances of lost work time due to occupational diseases.

For employees exposed to free radiation, organic solvents, and other substances that may pose health and safety hazards, we have implemented additional specialized health examinations and a tiered management system. In 2025, a total of 27 employees en-gaged in particularly hazardous work underwent these specialized health examinations, and the results revealed no work-related abnormalities.

Operations of the Occupational Safety and Health Committee in 2025

Number of Labor and Management Repre-sentatives [1]	13 employee representatives, 5 management repre-sentatives
Method of Electing Employee Representa-tives	Elected by a vote of all full-time employees
Term of Office for La-bor and Management Representatives	2 years
Frequency of Meetings	Quarterly (4 times a year)
Agenda	1. Occupational safety and health-related issues / Oc-cupational safety and health management plan / Workplace environment monitoring 2. ISO 45001:2018 Occupational Health and Safety Management System issues 3. RBA system issues 4. Fire Safety System Management Issues 5. Safety and Health Management Issues Related to Foreign Employees' Housing 6. Identification of Occupational Safety and Health Regulations

- Note[1]: In accordance with legal requirements, employee representatives on the Occupational Safety and Health Committee constitute at least one-third of the committee.
- Note[2]: This table lists information for Apacer's headquarters only.

Four Major Initiatives in Occupational Safety and Health Management

Disaster Prevention
100% Occupational Safety Training

Workplace Environment Monitoring
100% Regulatory Compliance

Workplace Safety Controls
Implementation of Occupational Safety Management System

Health Management System
Annual Health Checkups for All Employees

2025 Occupational Accident Statistics
0
incidents (excluding traffic acci-dents)

4.2 Disaster Prevention

To prevent occupational accidents and ensure the safety and health of workers, Apacer has established an Occupational Safety and Health Management Plan and implemented the ISO 45001:2018 Occupational Safety and Health Management System. The company identifies potential risks, incorporates unacceptable risks into targeted management plans, and regularly monitors and implements improvements.For non-routine risk as-sessments (, including: changes to operating procedures or equipment; accident investi-gations; worker complaints or referrals; changes to workers or work processes; results of monitoring the work environment and worker health; or non-routine incidents),Apacer utilizes channels such as employee suggestion inboxes, internal and external communi-cation emails, and forms to enable employees to propose various suggestions and iden-tify opportunities for improvement regarding occupational safety and health. These are discussed, tracked, and addressed during quarterly Occupational Safety and Health Committee meetings to ensure timely updates to risk control measures;Furthermore, by implementing the Occupational Safety and Health Management Plan, conducting un-scheduled dynamic audits of the facility’ s work environment, and performing environ-mental testing, the company implements tiered management of all unsafe environ-ments and spaces. All work environment testing data is reported to the competent au-thorities and published on the company’ s official website, ensuring that employees are fully informed of current work environment metrics and management measures to en-hance their awareness of occupational safety and health.Regarding employee training and awareness, new hires are required to complete orientation training on occupational safety and health, while current employees must undergo annual occupational safety and health training. Additionally, the company’ s intranet regularly shares information on occupational safety and health to enhance employees’ awareness of self-protection, thereby promoting Apacer as a workplace that prioritizes occupational safety and health and fosters a healthy work environment.

Incident Response Procedures

To respond to accidents, Apacer has established procedures for accident reporting, han-dling, and investigation in accordance with the “Occupational Safety and Health Act.” Upon the occurrence of an incident, corresponding actions are taken to ensure employ-ees have no concerns. Factory physicians and nurses provide health education, and pre-ventive measures are reviewed and deliberated by the Occupational Safety and Health Management Committee to prevent recurrence. Furthermore, to reduce the incidence of occupational safety accidents,the company conducts annual emergency response train-ing combined with fire and evacuation drills, which are approved by the local competent authorities. This ensures that employees can take the correct actions and measures when faced with unexpected emergencies.

Hazardous Chemical Management

Hazardous chemicals used in the factory’ s manufacturing processes are managed by professionally trained and certified personnel. Through regular safety and health training, we provide staff with operational training, emergency response procedures, and knowledge-based instruction. Safety data sheets are posted in clearly visible locations to enable on-site personnel to effectively implement emergency response measures when incidents occur. We also comply with regulatory requirements by implementing the CCB Chemical Classification and Management System, which helps employees understand and properly use chemicals through a tiered management approach.

Risk and Hazard Identification

Risk and hazard identification is conducted annually by qualified personnel. After review by the Occupational Safety Office, unacceptable risks are identified, and improvement targets are established for tracking. These are incorporated into the occupational safety management system for regular monitoring to continuously eliminate potential occupa-tional hazards in the workplace.During any operational process, if an immediate emer-gency occurs, employees may use their own judgment to decide whether to stop work, leave their workstations, and seek shelter; they will not face any adverse disciplinary ac-tion. No related risks arose in 2025. High- and medium-risk items primarily involve pre-venting entrapment injuries from machinery and equipment. To reduce the likelihood of such hazards, the company enhances employee training and installs photoelectric safety gates that automatically cut off power and halt operations upon detecting foreign ob-jects entering the entrapment zone.

Periodic Review of Professional Certifications

Apacer conducts annual reviews of professional certifications, such as those for occupa-tional safety officers, first aid personnel, forklift operators, supervisors of organic sol-vent operations, fire safety managers, and nurses. With the assistance of the Human Resources department, regular refresher training is provided to ensure that all relevant certifications remain valid. Through this training, the professional competencies of re-sponsible personnel in occupational safety and health are effectively enhanced.

Contractor Construction Management Procedures

Accordingly, Apacer has established a procedure requiring contractors to undergo an as-sessment prior to commencing work on-site. All relevant licenses, certifications, training records, and insurance must be reviewed and approved, and the agreement must be signed by the designated representative. A site supervisor must be appointed to oversee and inspect the entire project before work may begin. Once on-site, daily on-site hazard briefings must be conducted before work can proceed.Safety during construction and environmental restoration after completion must comply with the requirements and regulations of the Occupational Safety and Health Act. According to the 2025 occupa-tional accident statistics for Apacer employees and non-employee workers, there were no major violations in the management of on-site contractors; annual fines totaled 0 yuan, and the company achieved zero occupational accidents (excluding traffic acci-dents).

4.2

2025 Occupational Safety and Health Training Statistics

Trainees	Courses	Total Number	Total Person-Hours
Employees	Occupational Safety and Health Training for New Hires [1]	97	295
	Occupational Safety and Health Training for Current Employees[1]	524	524
	Occupational Safety and Health Certifications [2] Initial Training/ Refresher Training	23	203
Non-employees[3]	Occupational Safety and Health Education and Training	14	14
Total		658	1,036

- Note[1]: Occupational Safety and Health Education and Training for New and Current Employees: Includes the sub-sidiary UD info Corp.; other data do not include the subsidiary UD info Corp..
- Note[2]: Occupational safety and health-related certifications: Includes occupational safety and health su-pervisors, occupational safety and health personnel, organic solvent operation supervisors, radiation pro-tection personnel, fire safety managers, first aid personnel, nurses, etc.
- Note[3]: Non-employees: Refers to individuals who work for the organization but do not have an employer-employee relationship with it, such as on-site suppliers, on-site customers, contractors, security and prop-erty management personnel, and temporary agency workers.

Category	Course Content	Target Audience	Total Training Hours/Sessions
General Training	General occupational safety and health training, including an overview of regulations, occupational safety and health concepts and work guidelines, standard operating procedures, emergency response procedures, and basic fire safety and first aid knowledge.	All employees	812 hours / 46 sessions
Occupational Hazards	Prevention of occupational acci-dents and occupational diseases, such as occupational safety and health training.	All employees	524 hours / 11 sessions
Hazard Response Training	Emergency response training for hazardous situations, fire evacua-tion drills, and fire safety equip-ment drills.	All employees	8 hours / 2 sessions

Emergency Disaster Response

Before an Incident Occurs

Establish the APA-EM-00011 Procedure for Re-porting, Handling, and Investigating Accidents to assist employees with reporting incidents, as well as with follow-up tracking and insurance claims.

During

- Incident Inves-tigation
- Committee Review

After the Incident

- Review of Preven-tive Measures
- Insurance Claims
- Related Health Educa-tion

4.2

The number of work-related injuries in 2025 was lower than last year; all incidents were traffic accidents that occurred while commuting to and from work. Through training, we have raised employees' awareness of defensive driving and encouraged them to use public transportation. In conjunction with the company's daily "4,000 Steps" walking group activity, these measures not only promote physical fitness but also effectively re-duce the incidence of commuting accidents.

Statistics on Occupational Injuries and Occupational Diseases Among Employees in 2025

Category	Female	Male
Total Working Hours [1]	582,120	497,840
Total working days	72,765	62,230
Total Number of Work-Related Injuries[2]	1	2
Injury Rate (IR)[3]	0.34	0.80
Number of Fatalities	0	0
Number of workplace accidents[4]	0	0
Total Days Lost	0	0
Loss of Days Ratio (LDR)[5]	0.0%	0.0%
Number of Serious Work-Related Injury Incidents [6]	0	0
Serious workplace injury rate	0%	0%

- Note[1]: Total working hours: Estimated as "total number of employees for the year × total number of working days × 8 hours per day"
- Note[2]: Total number of work-related injury incidents: Includes all traffic accidents occurring during commuting and while on duty
- Note[3]: Total Work-Related Injury Rate (IR) = (Total number of work-related injury incidents / Total working hours) × 200,000*
- Note[4]: Number of work-related injury incidents: Excludes commuting and work-related traffic accidents
- Note[5]: Lost-Day Rate (LDR) = (Total lost workdays / Total working hours) × 200,000*
- Note[6]: Serious work-related injury incidents refer to injuries resulting in death or preventing the worker from recovering to their pre-injury health status within 6 months
- Note[7]: The data includes the subsidiary, UD info Corp..
- Note*: 200,000 is calculated based on 50 weeks per year, 40 working hours per week, and 100 employees.

2025 Statistics on Occupational Injuries and Occupational Diseases Among Non-Employees [1 2]

Item	Female	Male
Hours Worked	13,720	9,800
Working Days	1,715	1,225
Number of workplace accidents [3]	0	0
Number of fatalities	0	0
Total Days Lost	0	0
Loss of Days Rate (LDR)	0%	0%
Number of Serious Work-Related Injury Incidents	0	0
Serious workplace injury rate	0%	0%

- Note[1]: Non-employees: Refers to individuals who work for the organization but do not have an employer-employee relationship with it, such as on-site suppliers, on-site customers, temporary agency work-ers, contractors, etc.
- Note[2]: Working hours: Estimated using the formula "total number of employees per year × total number of working days × 8 hours per day."
- Note[3]: Number of work-related injury incidents: Excludes all commuting traffic accidents.
- Note[4]: The data includes the subsidiary, UD info Corp..

Apacer has established a detailed "occupational injury" investigation process. Investiga-tors must collaborate with employee representatives to investigate the causes of acci-dents. The resulting reports must be approved by the CEO, and the company provides health promotion guidance to injured employees;To assist injured employees in return-ing to work as soon as possible, the company has also established a progressive return-to-work program. When employees are unable to perform their duties due to injury, on-site medical staff provide medical care and relevant medical advice, and assist with in-surance claims.

4.3 Employee Benefits and Communication (Material Topic)

Since its inception, Apacer has upheld the core value of "Becoming Better Partners," pri-oritizing employee growth and development, continuously caring for employees, and fostering a work environment and friendly workplace culture that employees can truly appreciate. We are committed to being a friendly and healthy workplace where employ-ees feel it is worthwhile to invest their long-term commitment.

A+ EAPs Achievements

In recent years, in alignment with our ESG strategy, we have actively implemented the A+Employee Assistance Program (EAP). This initiative has not only earned us awards such as the Work-Life Balance Award, Healthy Workplace and Sports-Friendly Enterprise certifications, and the Migrant Worker-Friendly Award, but also positioned employee care as a key indicator of sustainability and social responsibility within our ESG frame-work. We are committed to implementing various measures to achieve corporate sus-tainability, with specific initiatives including but not limited to:

- Establishing a dual-track talent development system to accelerate career advance-ment and promote outstanding talent
- Establishing a talent supply chain and the Apacer Academy to promote talent sus-tainability and build a sustainable organization
- Continuously training sports coaches and encouraging employees to participate in club activities to enhance physical and mental well-being
- Providing multiple layers of protection, such as group insurance, for all employees

- New Taipei City Government – Family-Friendly and Work-Life Balance Measures Award

4.3 A^+ EAPs Employee Assistance Program

Apacer A^+ EAPs = A^+ Work + A^+ Family + A^+ Health + ESG & RBA

A^+EAPs
A^+EAPs Employee Assistance Program

	Food	Clothing	Living	Transportation	Education	Entertainment	Activities
A^+ work	Daily meals subsidies Monthly food allowance Annual departmental gathering	Apacer group uniforms Production line work clothes	Stress-relieving rest area Creative Development Room Professional property management cleaning	Flexible working hours Remote work Work from home	TTQS certification New employee orientation In-service training	Number of leave days better than prescribed by law Annual spring party event Birthday gift voucher/ event	Sports Business Certification Sport instructor
A^+ family	Intranet group buying Vendor booths Contracted vendors	Apacer employee purchase Vendor booths Contracted vendors	Gold Award Breastfeeding Room	Group insurance that exceeds regulatory requirements Insurance for dependents	Handbook for new mom Childbirth incentive Childcare support measures	Family Day Employee trips Parent-child art gallery	Sports Day
A^+ Health	Vegetable Day	Laundering of work clothes	Occupational Safety and Environmental Protection Certification Room	Sports community	Health promotion activities Health promotion lecture	Weekly massage service Health checkups better than prescribed by law In-house consultation for occupational medicine	Sports clubs Sports competitions
ESG / RBA	Qualified group catering suppliers	Free laundry room for migrant workers	Free dormitory for migrant work Subsidies for migrant worker	Transportation allowance for migrant workers	Migrant worker advocacy training	Gift vouchers for three major holidays Gift vouchers for three major holidays Festival activities	Stress-relief zone

A^+ Protection for All Employees - Employee shareholding trust

Apacer Taiwan's workforce is balanced in terms of marital status and gender distribu-tion, with employees aged 31–50 constituting the largest group at approximately 73.9%. Office-based roles account for over 51.6% of the workforce (of which shift workers make up over 32.1%).Therefore, all activity planning at Apacer's operational headquarters is designed to align as closely as possible with each employee's work and needs, while simultaneously taking into account the day and night shift schedules of production line staff to meet the specific needs of Apacer employees.

4.3

A+ EAPs _ A+ Work

Apacer also encourages employees to participate in club activities that benefit both their physical and mental well-being, and provides start-up funds and activity grants to sup-port the operation and development of these clubs. Through sports, employees are of-fered healthy outlets for stress relief, while club activities foster interaction among em-ployees across different departments.

In line with the Sports Administration's active promotion of fitness instructors, Apacer has secured corporate sports subsidies to hire fitness instructors. The company contin-ues to promote these initiatives and has consistently received the Sports Administra-tion's "Sports-Friendly Enterprise" certification and the "Corporate Hiring of Fitness In-structors" incentive. Through these fitness instructors, Apacer provides guidance and ad-vice to various sports clubs, enhancing the intensity and breadth of employees' physical training while promoting the health benefits of exercise.

● Hiring Sports Instructors and Re-ceiving Recognition Through the "Sports-Friendly Enterprise" Certification

Work-Life Balance

To help employees balance work and family life, Apacer has implemented a flexible work schedule. Employees can choose their start time between 8:00 a.m. and 10:00 a.m. and their end time between 5:00 p.m. and 7:00 p.m., allowing them to manage their time flexibly according to their needs.

In addition to the leave and attendance policies mandated by law, the company goes beyond legal requirements by offering "birthday leave," granting employees one day off during the month of their birthday. This encourages employees to relax and spend quali-ty time with family and friends on this special occasion.

Birthday Party

Apacer strives to make work enjoyable for its employees. Since 2023, the company has hosted themed birthday parties, with the "Charades" event proving particularly popular among staff. The parties continued in 2025 with new themes— "Night Market Life" and "Shoot the Plane"—which achieved an employee satisfaction rate of 97%!

In addition to themed events, Apacer also integrates ESG principles by promoting envi-ronmental initiatives, encouraging birthday celebrants to solve puzzles related to envi-ronmental knowledge. Whether they win challenges or solve puzzles correctly, birthday celebrants receive cash rewards or gifts, and the company also provides cakes from well-known brands for all birthday celebrants to enjoy together!

● Apacer creates a fun work en-vironment for its employees and has been hosting themed birthday parties since 2023!

4.3 A+ EAPs_ A+ Family

Family Day

In September 2025, Apacer grandly hosted the "Fantastic WonderZOO | 2025 Apacer Technology Family Day" at the Taipei City Zoo, attracting a total of 1,294 enthusiastic employees and their family members—setting a new all-time record.The event was held at the Taipei City Zoo, which holds environmental education certification, symboliz-ing Apacer's commitment to extending "sustainable operations" from corporate govern-ance to the daily experiences of employees and their families, and demonstrating the company's concrete actions in implementing ESG principles.

Centered on the core concept of "Step into the Zoo, Protect the Future of the Earth," the event combined animal conservation, ecological education, and ESG sustainability initia-tives. It featured experiential activities such as animal-themed challenges and energy-saving label recognition, guiding employees and their families to understand the im-portance of environmental issues.

Additionally, in collaboration with Apacer's "Dongdong" community, the company launched the "1,000-Step Dongdong Day" walking campaign, integrating health promo-tion and low-carbon principles into the Family Day program design to encourage em-ployees to explore the zoo on foot and reduce their carbon footprint.This initiative not only raises awareness of physical and mental health but also puts carbon reduction into practice by lowering the carbon footprint associated with transportation and event oper-ations. As a result, the Family Day is not merely an event for parents and children to en-joy together, but also a concrete demonstration of green actions and a healthy lifestyle , deepening the company's commitment to sustainability in everyday life.

To implement carbon reduction and green initiatives, Apacer proactively guided em-ployees to choose public transportation, encouraging them to take the MRT to the venue and providing transportation subsidies as support, thereby effectively reducing the car-bon emissions generated by the event. By integrating sustainability principles into every travel choice, low-carbon commuting is not just a slogan but a daily action that employ-ees can easily participate in.

At the conclusion of the event, a raffle with total prizes worth 260,000 yuan was care-fully organized, adding excitement and joy to the occasion. The overall satisfaction rate for the event reached 81%, fully demonstrating Apacer's commitment to and achieve-ments in working hand-in-hand with employees and their families to practice sustaina-ble development.

Parental Incentives

To encourage employees to start families and foster a child-friendly workplace environ-ment, Apacer not only provides the relevant leave types required by law but also offers childbirth incentives that exceed legal requirements. For each child born, employees can apply for a monthly incentive of $6,000, paid for six consecutive months, to provide tan-gible support for their parenting needs.In 2025, a total of 9 employees benefited from this program, with a total subsidy amounting to NT$234,000.

4.3 A+ EAPs _ A+ Health

Apacer has designed a health management system for employees based on four pillars: “Healthy Eating, Physical Activity, Health Communication, and Safety and Well-being.” Healthy Eating:

Healthy Eating

Two meals provided daily by certified catering vendors—so you can eat with peace of mind!

Apacer cares about employee health and nutrition, providing a variety of meals dai-ly. We encourage employees to bring their own utensils to prioritize health and environmental sustainability. We also carefully select high-quality, hygienic, and reputable vendors to provide nutritionally balanced meals—not just to fill stomachs, but to nourish the body; not just to pro-vide calories, but to provide “energy.” This fosters a greater appreciation for healthy eating among employees and creates a healthy workplace that benefits both em-ployees and the company.

- Total meal orders in 2025: 47,161
- Average number of meal orders per workday: 192


TQCSI
Certificate of Registration
Food Safety Program, incorporating the principles of HACCP
TQCSI HACCP Code:2020

Promoting a plant-based diet—eat healthy!

Apacer views employee health as the company’s greatest asset. We strive to instill a healthy lifestyle in every employ-ee and promote “Vegetarian Day” —not to force a change in dietary habits, but to offer a better choice and encourage col-leagues to participate actively.On the day of the event, we prioritize the use of lo-cal, seasonal, and traceable ingredients, ensuring that employees eat healthily and with peace of mind. Through the “Vege-tarian Day” initiative, we not only demon-strate our commitment to employee well-being but also fulfill our pledge to envi-ronmental sustainability.

- Total number of participants in the 2025 Vegetarian Day event: 52

4.3 Get Moving

Get Active Community: Stay Healthy by Staying Active!

“To be healthy, you have to get moving!” is a philosophy actively promoted by Apacer Chairman Chen Yi-shi following his recovery from surgery to remove a meningioma. Having deeply realized the importance of health, the Chairman encourages employees and staff to develop regular exercise habits.

The “Get Moving Community” initiative has been running for eight consecutive years, helping employees establish healthy exercise habits and integrate physical activity into their daily lives. By the end of 2025, participation had reached 359 people, representing over 69% of the total workforce at the operational headquarters.The annual total of 638,436,168 steps was equivalent to reducing carbon emissions by 106,235 kilograms. Exercise not only promotes personal health but also contributes to environmental protection. Let’ s continue, step by step, toward a new lifestyle that is both healthy and low-carbon.

Total group members in 2025: 359 (69% employee par-ticipation rate); cumulative group steps over the years: 2,949,377,113 steps
(equivalent to a carbon reduction of 490,776 kilo-grams)

- Note[1]: 1 step is approximately 80 centimeters; 100,000 centimeters equals 1 kilometer; 1 kilometer saves 0.208 $kgCO_2e$ in carbon emissions.
- Note[2]: Reference: Carbon Reduction Calculator on the Ministry of Finance’ s Electronic Tax Filing and Payment Service website.

Sports Clubs: Stay Healthy by Getting Active!

Apacer encourages employees to participate in club activities that benefit both physical and mental health, while providing start-up funds and activity grants to support the operation and development of these clubs. In recent years, we are also grateful to the Sports Ad-ministration under the Ministry of Education for providing in-centives for sports instructors and subsidies for sports clubs, which has helped accelerate the development of corporate sports clubs.

In 2025, the diverse range of sports clubs included 11 groups: the Golf Club, Basketball Club, Badminton Club, Boxing Aero-bics Club, Strength Training Club, Pilates Club, Aerial Yoga Club, Yoga Wheel Club, Jogging Club, and Hiking Club. The total number of club members reached 120, accounting for ap-proximately 29.8% of the total workforce at the headquar-ters;Through the care and sup-port provided by fitness instruc-tors and external instructors hired by the clubs, sports have become a healthy outlet for stress relief for employees. Fur-thermore, cross-departmental interaction fostered by club ac-tivities enables every participat-ing employee to lead a healthy and fulfilling life.

- Total number of sports clubs in 2025: 11
- Total participation in sports club activities in 2025: 3,643 person-times

4.3

Fun Competitions: Integrating Fun and Stress Relief into Work and Life!

Over the years, Apacer has organized vari-ous fun sports competitions in conjunction with the Dragon Boat Festival, Mid-Autumn Festival, or Family Day.

The 2025 Dragon Boat Festival and Mid-Autumn Festival events were both held at the corporate headquarters, seamlessly blending innovative games with team com-petitions.Activities included games such as “Dragon Boat Racing on Chairs” and “Preci-sion Throwing (Darts),” during which em-ployees demonstrated a high level of focus and teamwork. A total of 352 colleagues enthusiastically participated in the two events, not only showcasing their proactive and enterprising spirit but also embodying the company’s culture of health, vitality, and shared prosperity.

The Apacer Family Day event was themed “Fantastic WonderZOO” and centered on the core concept of “Step into the Zoo, Pro-tect the Future of the Earth.” The event integrated the company’s “Move Group” mechanism, launching a special “Step Count Challenge—Move Group Challenge” as part of the stamp-collecting activity, encouraging employees to reach a walking goal of 1,000 steps. Those who completed the challenge could redeem an exclusive commemorative gift—a “7-Eleven gift card.” Through this positive incentive mechanism, the event boosted participation, strengthened the link between health promotion and carbon re-duction initiatives, and demonstrated the company’s concrete achievements in creat-ing a healthy workplace and enhancing em-ployee health management.

- Total number of “Get Moving” competitions in 2025: 3
- Total number of participants: 1,646 (includ-ing family members)

Stress-Relief Activity Zone: A Versatile Space for Flexible Use!

Apacer has designed a Stress-Relief Activity Zone for indoor floor exercise clubs. In addi-tion to installing soft, skin-friendly wooden flooring suitable for floor exercises, the space features a movable full-length mir-rored wall to help employees correct their exercise posture. This comfortable and ver-satile space allows each club to use it flexi-bly and adaptively.

- In 2025, a total of 2 sports clubs used the Stress-Relief Activity Zone: the Boxing Aero-bics Club and the Strength Training Club

4.3

Talking Wellness

Health promotion activities (lectures) to enhance health knowledge and awareness

In 2025, in accordance with epidemic prevention policies, Apacer, in collaboration with the Tucheng Public Health Center, organized "influenza and COVID-19 vaccine" inoculations to enhance employees' ability to protect themselves, and participated in the JoiiMove corporate online charity campaign.

In the second half of the year, we invited the Mental Health Center of the New Taipei City Bureau of Health to host a "Sleep Quality—A Guide to Healthy Sleep in the Workplace" seminar to help employees improve their sleep quality and alleviate work-related stress;We also partnered with players from the Chinese Women's National Basketball Team to host a "Basketball Tactics and Sports Health" event, reinforcing proper exercise practices, preventing sports injuries, and promoting employees' physical and mental well-being. Additionally, we conducted CPR and AED training sessions to enhance employees' first-aid skills.

- Total number of health promotion sem-inars (events) in 2025: 5
- Total number of participants in the sem-inars (activities): 590

Health and Wellness

Weekly Stress-Relief Massages

Apacer offers employees 15-minute mas-sage sessions once a week, with the option to choose two sessions per month for a to-tal of 30 minutes.

- Total number of participants in the Weekly Stress-Relief Massage program in 2025: 443

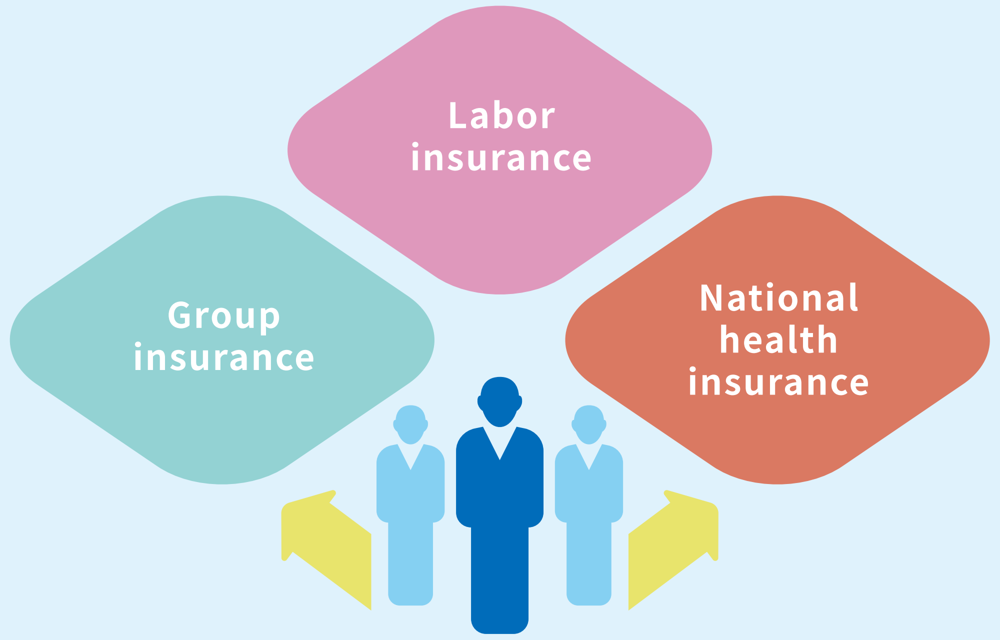
On-site Occupational Physician Consultations & Youfa Happy Health Checkups: Compre-hensive Health Management Results

Every year, Apacer goes beyond regulatory requirements by providing health checkups for all employees, regardless of age. We regularly monitor employee health to uphold the principle that "prevention is better than cure." We assess the health concerns of our employees annually and, based on the results of the health checkups, proactively arrange consultations between employees identified as high-risk groups and the on-site physician. This helps employees detect abnormalities early and seek timely correction or treatment, providing them with professional medical assistance and services.

- Three New Screening Items Added to the 2025 Health Insurance Program
- Total number of participants in the health checkups: 475
- Total number of people who consulted with the on-site physician: 52

Youfa Health Insurance: Safeguarding the Outcomes of Health Management

In addition to complying with the law by enrolling employees in Labor Insurance and National Health Insurance and making timely and full contributions to both the new and old pension systems, Apacer goes beyond regulatory requirements by providing all employees with four major insurance plans (ac-cident, medical, cancer, and life insurance) each year. This en-sures comprehensive protection for both employees and their families. Apacer is also willing to bear the experience-based premium rates and allows em-ployees to purchase insurance for their family members at their own expense, ensuring they all enjoy the same compre-hensive coverage.



- Group Insurance Offered by Youfa in 2025 (Accident, Medical, Cancer, and Life Insurance)

4.3 A+ EAPs _ A+ ESG & RBA

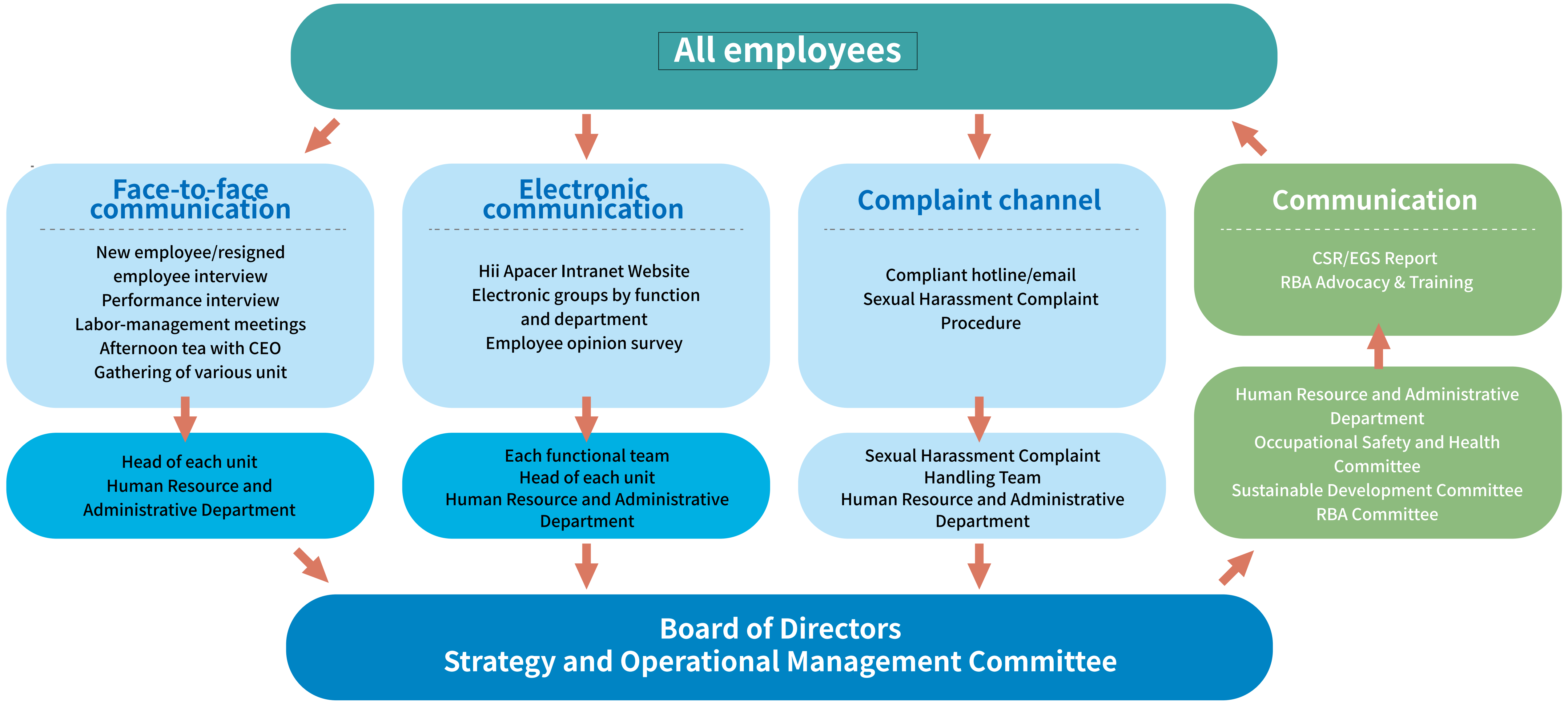
Migrant Worker Benefits

Since joining the Responsible Business Alliance (RBA) in 2017, Apacer has fulfilled its responsibilities as an employer to care for its migrant workers. The company continues to provide a monthly subsidy for agency fees in Taiwan , as well as discounted meals and a meal allowance, in addition to free dormitory housing and transportation allow-ances. Furthermore, we assist each migrant worker in covering overseas recruitment fees, various medical examination and certification costs during their contract period, and return airfare. Since 2020, in response to the COVID-19 pandemic, we have not only provided migrant workers with training on epidemic prevention but have also strength-ened the dissemination of prevention information in dormitories to help them under-stand and comply with preventive measures, thereby safeguarding their health and safe-ty. In 2024, we were honored with the Migrant Worker-Friendly Award by the New Tai-pei City Government.

Diverse and Open Channels of Employee Communication

Apacer has specially designed an engaging "New Employee Learning Passport" and cor-porate culture orientation camps for new hires to help them integrate into Apacer's cor-porate culture. For all current employees, Apacer values their opinions and feedback. We have established a diverse and open employee communication framework and have en-acted the "Employee Complaint Handling Procedures," "Regulations on Workplace Sexual Harassment Complaints and Disciplinary Actions," and "Measures for the Prevention, Complaint Handling, and Investigation of Sexual Harassment." These policies not only allow employees to fully express their concerns and opinions but also provide care and assistance when necessary.

For the "Employee Complaint Handling Procedures," please：click here.



4.3 Face-to-Face Communication

New Employee Interviews

To help new employees adapt to and integrate into the workplace more quickly, we conduct regular monthly interviews with them to address their suggestions and concerns, provide feedback, and evaluate opportunities for improvement.

Labor-Management Meetings

- Labor-Management Meetings are held quarterly to facilitate two-way discus-sion and communication between la-bor and management regarding the company’s various policies, as well as to gather employee feedback on company policies, the work environ-ment, occupational safety and health, and other related matters.

- Quarterly Labor-Management Meet-ings

Performance Reviews

- We conduct performance evaluations for employees every six months and en-courage department heads to use this opportunity to hold performance re-views with their team members, help-ing them understand their strengths and areas for improvement.

- Semi-Annual Performance Evaluations

Afternoon Tea with CEO

- The CEO interacts with members of the talent supply chain annually to under-stand their expectations and sugges-tions regarding the company’s current operations and future development; the outcomes of these tea gatherings serve as key reference indicators for the company’s development and the execu-tion of its operational plans.

- Annual Tea Gatherings

2025 Labor-Management Meetings

Operation of Labor-Management Meetings

Number of Labor and Management Representatives	5 employee representatives, 5 employer representatives
Method of Electing Labor Representatives	Elected by a vote of all full-time employees
Term of Office for Labor and Management Representatives	4 years
Frequency of Meetings	Quarterly (4 times a year)
Agenda Items	1.Company Operations and Profitability 2.Measures to address amendments to labor-related laws and regulations, such as the Minimum Wage Act and leave policies 3.Discussion of employee welfare activities
Major Resolutions	1.Resolutions on Adjustments to Flexible Work Hours and Preferential Leave Days 2.Resolution on the 2026 Calendar

4.3 Electronic Communication

Hii Apacer Internal Website

The website homepage features three main sections: announcements of key company policies, various notices, and general information. Employees are en-couraged to "like," ask questions, or post comments on the platform at any time.

Departmental and Unit Email Lists

We encourage all departments and units to use various social media platforms to create their own communities, enabling real-time communication and information sharing to achieve common goals.

Employee Opinion Survey

Previously, employee satisfaction surveys were conducted every two years. These surveys utilized eight key drivers—Leadership (managers), Collaboration (colleagues), Com-pensation (pay), Work (job), Development (career growth), Promotion (corporate culture), Sustainability (sustainable operations), and Culture—to assess employees' commit-ment across three dimensions: values, effort, and reten-tion.Starting in 2025, the survey frequency will change from once every two years to an annual employee opinion survey.

Implementation Results:

The 2025 survey response rate was 73%; the employee engagement score was 82 points, an increase of 2 points from 2024 and the highest engagement score on record.

Improvement/Enhancement Plan:

The 2025 survey results indicate that some management teams still have room for improvement in leadership and development capabilities. The following mechanisms and training programs have been planned:

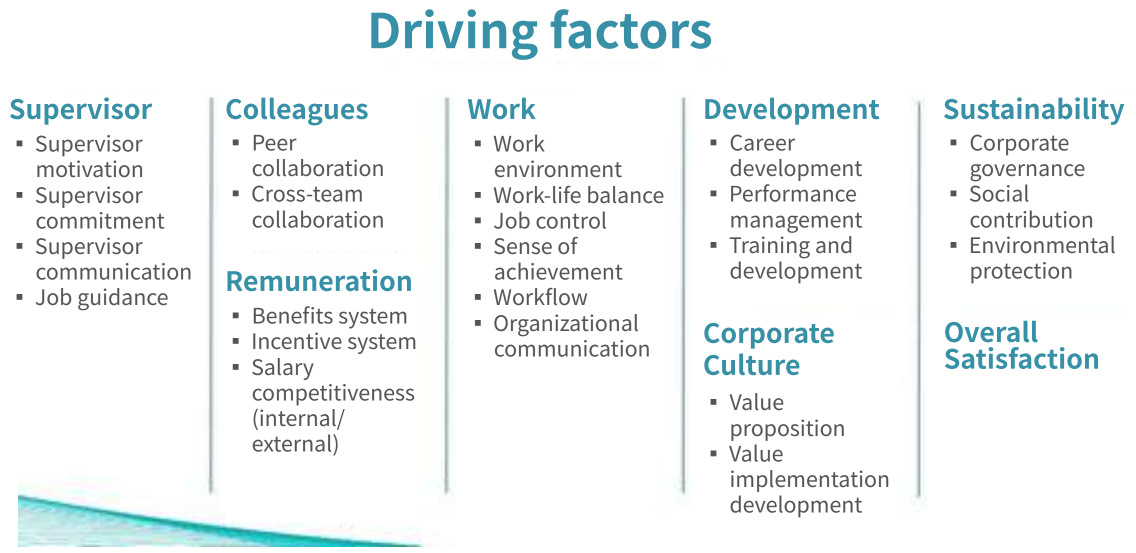
1. Leadership:

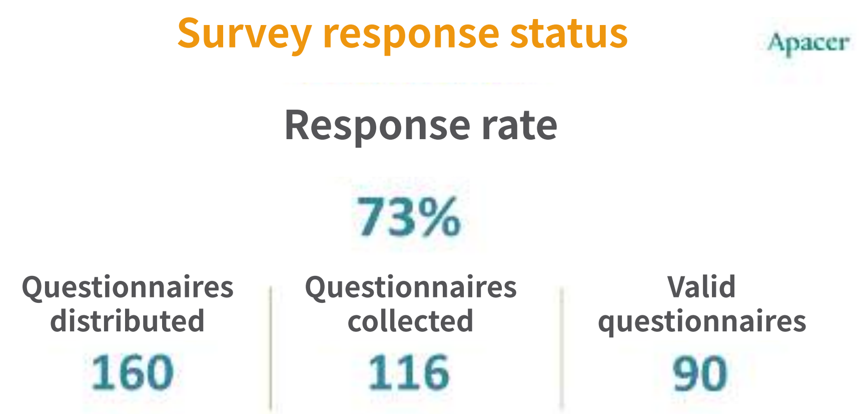
Introduce a new 180-degree cross-departmental managerial performance evaluation mecha-nism. Through cross-departmental peer evaluations, this will address the blind spots of single-directional top-down evaluations and enhance the comprehensiveness of the assessment.

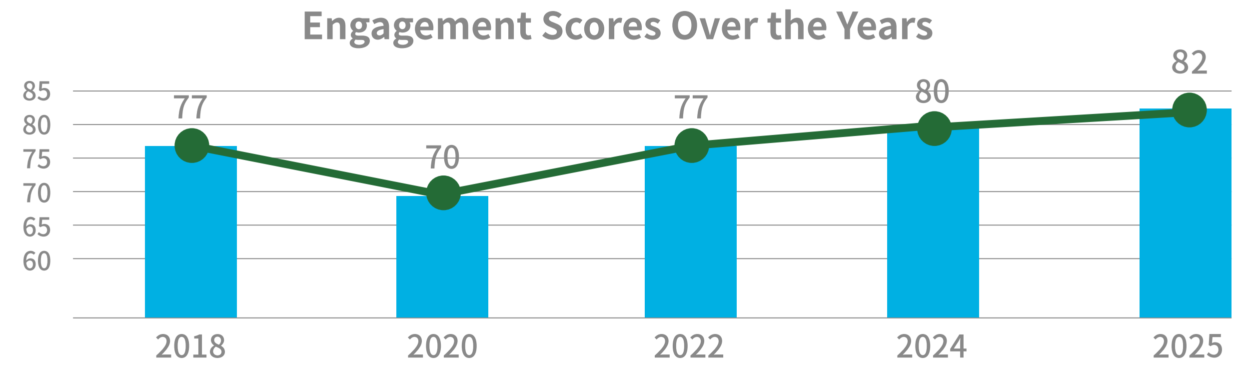
2. Development:

Strengthen training programs for shift leaders to enhance the management capabilities of pro-duction line supervisors.

The company actively responds to employee feedback af-ter each survey and continuously optimizes various measures and systems. Moving forward, we will continue to deepen employee engagement through regular surveys and communication mechanisms, further enhancing em-ployee commitment and overall performance.







4.3 Grievance Channels

Complaint Hotline/Email

Apacer has established the "Employee Complaint Handling Procedures," which apply to all employees, enabling them to use open and accessible channels to report incidents of labor inequality or to report illegal activities affecting the company. Information regard-ing the complaint channel is also routinely publicized on the intranet.The Human Re-sources department serves as the designated point of contact for handling complaints and will keep the complainant's identity confidential when necessary. For confirmed complaints, the Human Resources department shall provide the complainant with a written document detailing the investigation results after a determination has been made. If the complainant has objections, they may file a follow-up complaint within 10 days of receiving the response. As of the end of 2025, a total of 6 employee complaints had been responded to and resolved within the prescribed timeframe.

Complaint Process

STEP 1.

Submit a Request

- Eligibility:
  Employees of the Company
- Complaint Requirement:
  The complainant may request that their identity be kept confidential

STEP 2.

Appeal Filing

- Submission Point:
  Human Resources Department
- Eligibility Criteria:
  A formal, signed submission containing specific factual details. If incomplete information is provided, the complain-ant must supplement the information within 3 days. Once the in-formation is verified as accurate, the investigation process will begin

STEP 3.

Complaint Investigation

- Investigation Duration:
  To be completed within 7 business days; may be extended by 1 month if necessary
- Initiation of Investigation:
  The facts of the complaint will be veri-fied. If both the complainant and the respondent agree to pursue workplace relationship reconciliation, the process may proceed di-rectly to the reconciliation phase, bypassing the investigation and subsequent formal review procedures

STEP 4.

Formal Review

- Investigation Duration:
  To be completed within 7 business days; may be extended by 1 month if necessary
- Panel Members:
  A total of 3 members, including the Director of the General Administration Division (Panel Chair), the Director of the Talent and Workplace Development Division, and a legal professional
- Review Result:
  If the review is not passed, the case proceeds to the complaint adjudication stage; if passed, it proceeds to the Work-place Rights Protection Committee (hereinafter referred to as the "Committee")

STEP 5.

Workplace Rights Protection Committee

- Investigation Duration:
  To be completed within 10 business days; may be extended by 1 month if necessary
- Committee Composition:
  3 standing members (Investigation Team) and 2–3 non-standing members (the committee should ideally con-sist of at least 5 members, with an odd number, and at least half of whom should be women)Meeting Purpose: To review the contents of the investigation report

STEP 6.

Appeal Ruling

- Reappeal:
  If there are objections, a re-appeal may be filed within 10 days of receiving the response
- Case Closure:
  If no objections are raised, the case is closed

STEP 7.

Appeal Response

- Appeal Decision:
  The investigation report or meeting minutes are submitted to the CEO for approval

4.3 Sexual Harassment Grievance Procedure

Apacer has established the "Workplace Sexual Harassment Complaint and Disciplinary Measures" and the "Sexual Harassment Prevention, Complaint, and Investigation Proce-dures," which apply to all employees of the Company (including employees, temporary workers, technical trainees, and interns) to all employees who are the subject of sexual harassment complaints filed by any person (including non-employees), in order to pro-hibit all forms of sexual harassment and protect the rights and interests of employees and the general public. The Human Resources department serves as the complaint re-ception point, and complainants may request that their identities remain confidential.

Regarding the incident handling procedure, the complaint reception desk will convene a "Sexual Harassment Complaint Handling Panel" as required by the nature of the inci-dent.This panel consists of representatives from both labor and management to handle and investigate sexual harassment cases. The panel includes one standing member (served by the HR manager) who serves as the meeting recorder. For each meeting, de-pending on the case, a manager at the section chief level or above from a non-related department may be invited to chair the meeting. The panel must consist of at least three members (preferably an odd number), with female representatives constituting no less than half of the total,and male representatives should ideally constitute at least one-third of the total. As needed, the panel may consult the "Professional Pool for Sexu-al Harassment Investigations" established by the Ministry of Health and Welfare (web-site: https://expert.mohw.gov.tw/) to appoint experts and scholars as panel members.

For confirmed complaints, the Human Resources Department shall conduct an investi-gation within 7 days of the date the complaint is filed or received, and complete the in-vestigation within 2 months. If necessary, the investigation period may be extended by 1 month, limited to one extension, and the parties involved shall be notified. As of the end of 2025, no sexual harassment complaints have been reported.

Complaint Process

STEP 1.

Submit a Complaint

- Eligibility:
  All employees of the Company (including regular employees, tempo-rary staff, interns, etc.), or any employee of the Company who is the subject of a complaint filed by an external party
- Appeal Requirement:
  The appellant may request that their identity be kept confidential

STEP 2.

Complaint Handling

- Point of Contact:
  Human Resources Department
- Acceptance Criteria:
  Officially signed documentation and specific factual details

STEP 3.

Complaint Investigation

- Investigation Timeline:
  Processing begins within 7 days; an investiga-tion report is submitted within 30 days
- Convening a Meeting:
  Convene a meeting of the "Sexual Harassment Complaint Handling Panel" to review the investigation report (the panel consists of representatives from both labor and management; it should have at least 3 members—preferably an odd number—with women constituting at least half of the members; external experts may be consulted if necessary)

STEP 4.

Complaint Ruling

- Complaint Ruling:
  Based on the resolution of the "Sexual Harassment Complaint Handling Panel" meeting

STEP 5.

Complaint Response

- Response Timeframe:
  Respond with the investigation results within 60 days
- Re-appeal:
  If there are objections, a re-appeal may be filed within 20 days of receiving the response
- Case Closure:
  The case is closed if no objections are raised (for cases subject to the Sexual Harassment Prevention Act, a further appeal may be filed with the local government within 30 days of receiving the response)

4.4 Talent Development and Compensation System (Material Topic)

Apacer Talent Development System

Apacer Talent Development System The Human Resources department, guided by the company' s vision, mission, core values, long-term business strategy, and four key busi-ness drivers, has designed a competency-based talent development system. It formu-lates talent development policies and strategies, progressively implementing the five core HR functions—talent management, recruitment and selection, training and devel-opment, performance management, and employee relations—while rolling out specific initiatives for each. The system undergoes annual reviews of internal and external envi-ronments to facilitate rolling adjustments

Vision and mission

"Become a leader in technological information service integration with digital storage as the core"
Commit to "striving for perfection and sharing memories" and integrating "digital storage, innovative applications, and added-value services" to become "the most trustworthy business partner"

Core Value

Deliver on promises, strive to be better, advance together

Long-term Business Strategy

- Introduce outstanding talent and stack future technologies
- Enhance product value, differentiate market positioning
- Implement lean process management and optimize service systems
- Team service for customers and marketing channel development

Operational momentum

- Deployment of future technologies
- Focus on key areas
- Digital transformation of operations
- Strategic partner alliance

Talent Development Policy

Attract excellent talent and develop future technologies: Build a friendly and healthy workplace, and build a trustworthy main brand.

Talent Development Policy

The Company' s competence-based talent development system establishes a dual-track talent system. It promotes the construction of the talent supply chain, while the Apacer Academy maintains industry-level remuneration while continuously offering A+ EAPs employee assistance programs

Talent management

- Dual-track talent system
- Talent supply chain

Recruitment and selection

- Competence assessment
- Talent image

Training and development

- Apacer Academy
- Job Description
- Training structure
- Learning Map
- Occupational (skill) competency assessment
- New employee guidance evaluation

Performance development

- Performance evaluation system
- Rank promotion system
- Project promotion progress (Fast Track)

Employee relations

- External salary survey
- Competitive remuneration system
- Employee shareholding trust
- A+ EAPs Employee assistance program
- Sports Business

Competence-based talent development system

4.4 Apacer Talent Development Policy:

Apacer Talent Development Policy

Attract top talent and build future-ready technical skills; create a friendly and healthy workplace; and establish a trusted employer brand.

Apacer Talent Development Strategy

In accordance with our talent development policy, we are committed to providing com-petitive compensation and benefits, establishing a dual-track talent development sys-tem, promoting a talent supply chain mechanism, and establishing the Apacer Academy; we strive to create a friendly and healthy workplace that supports work-life balance and build a trusted employer brand, thereby adding value to our talent and creating a win-win situation.

Apacer Talent Development Goals

In accordance with the talent development strategy, the following talent development goals have been established: achieving a P50 or higher in external compensation surveys, an 80% retention rate for the dual-track talent system, and an annual employee turnover rate of 2.5%. These goals are reviewed and refined annually during the sustainability conference.

Input

- Manpower recruitment cost: NTD3,000,000
- Expenses for talent development and retention: NTD16,000,000
- Personnel remuneration and benefits: NTD700,000,000

Apacer Talent Development Policy and Strategy

- Policy:
  Attract outstanding talent and advance future technologies, creating a friendly and healthy workplace to establish a trustworthy employer brand.
- Strategy:
  - Competence-based talent development system
  - Establishment of a dual-track talent system
  - Promoting the talent supply chain mechanism
  - Establishment of the Apacer Academy
  - (learning maps are planned based on the training framework)
  - Maintain industry-level remuneration
  - Continuous A+ EAPs Employee Assistance Program

Output

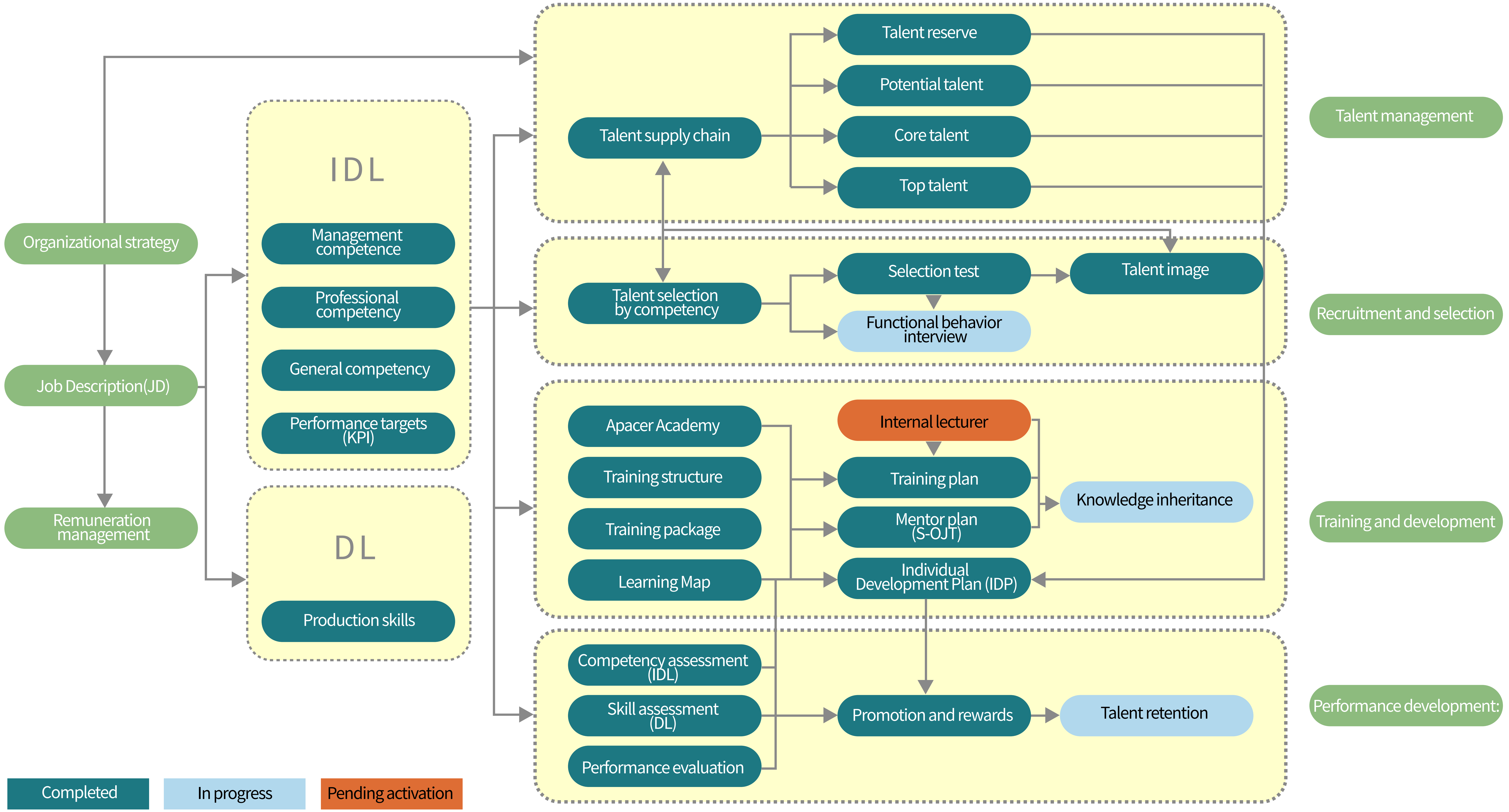
- Human capital efficiency
  - External remuneration survey percentile: Same industry P50 ↑
  - Talent match between dual-tracks: 60% ↑
  - Dual-track talent retention rate: 90% ↑
  - Annual employee dismissal rate: 2.5% ↓
- Social economy benefits
  - Relative contribution of employee remuneration and benefits to social economy: NTD700,000,000

● Note : Total socioeconomic benefits include salaries, bonuses, insurance, retirement benefits, and other benefits, etc.; this figure reflects the contribution Apacer employees make to the overall socioeconomic landscape.

4.4

Competency-Based Talent Development Framework

To establish a dual-track talent system applicable to both managerial and professional roles, Apacer has designed a competency-based talent development framework. Start-ing with job descriptions, this framework distinguishes between managerial competen-cies, professional competencies, and general competencies, and further outlines a series of talent management and development frameworks linked to compensation manage-ment, talent management, recruitment and selection, training and development, and performance management.



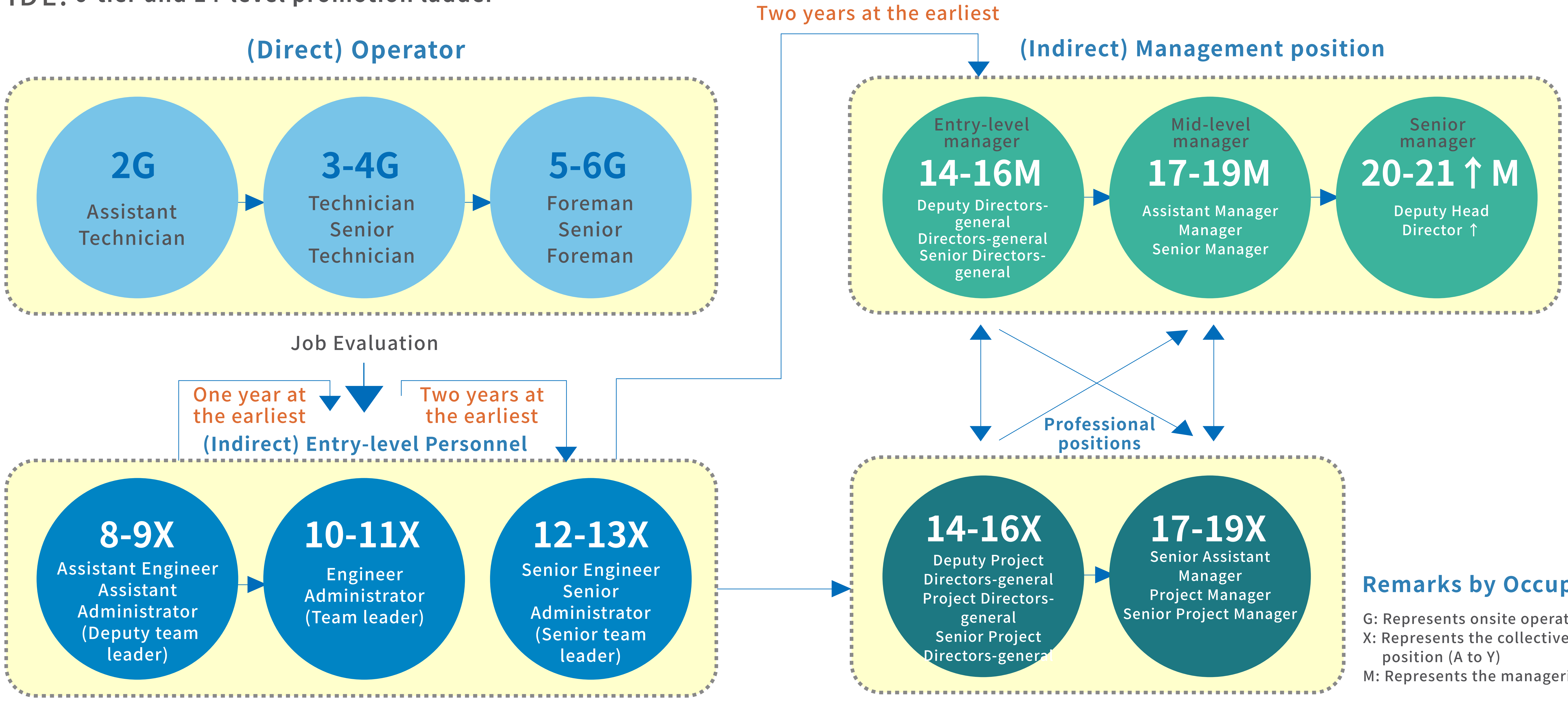
4.4

Dual-Track Talent System

Since 2020, Apacer has implemented a dual-track talent development system. By rea-ligning job grades based on education and work experience, job descriptions, competen-cy assessments, and performance evaluation results, the company has resolved issues such as grade congestion—which previously affected approximately 60% of employ-ees—and stagnant career advancement.In 2025, under the new dual-track talent devel-opment system and management guidelines, a total of 70 employees were promoted (20 in management roles and 50 in professional roles), accounting for approximately 14% of the total workforce. The number of promotions under the new system was ap-proximately 75% higher than under the previous system.

From 2023 to 2024, the company established a talent development system that inte-grates various stages of an employee' s career journey after joining the company, includ-ing education and work experience, personal competency development, training, and performance history. This data-driven system serves as the basis for managers' talent deployment decisions.

DL: 3-tier and 5-level promotion ladder
IDL: 6-tier and 14-level promotion ladder



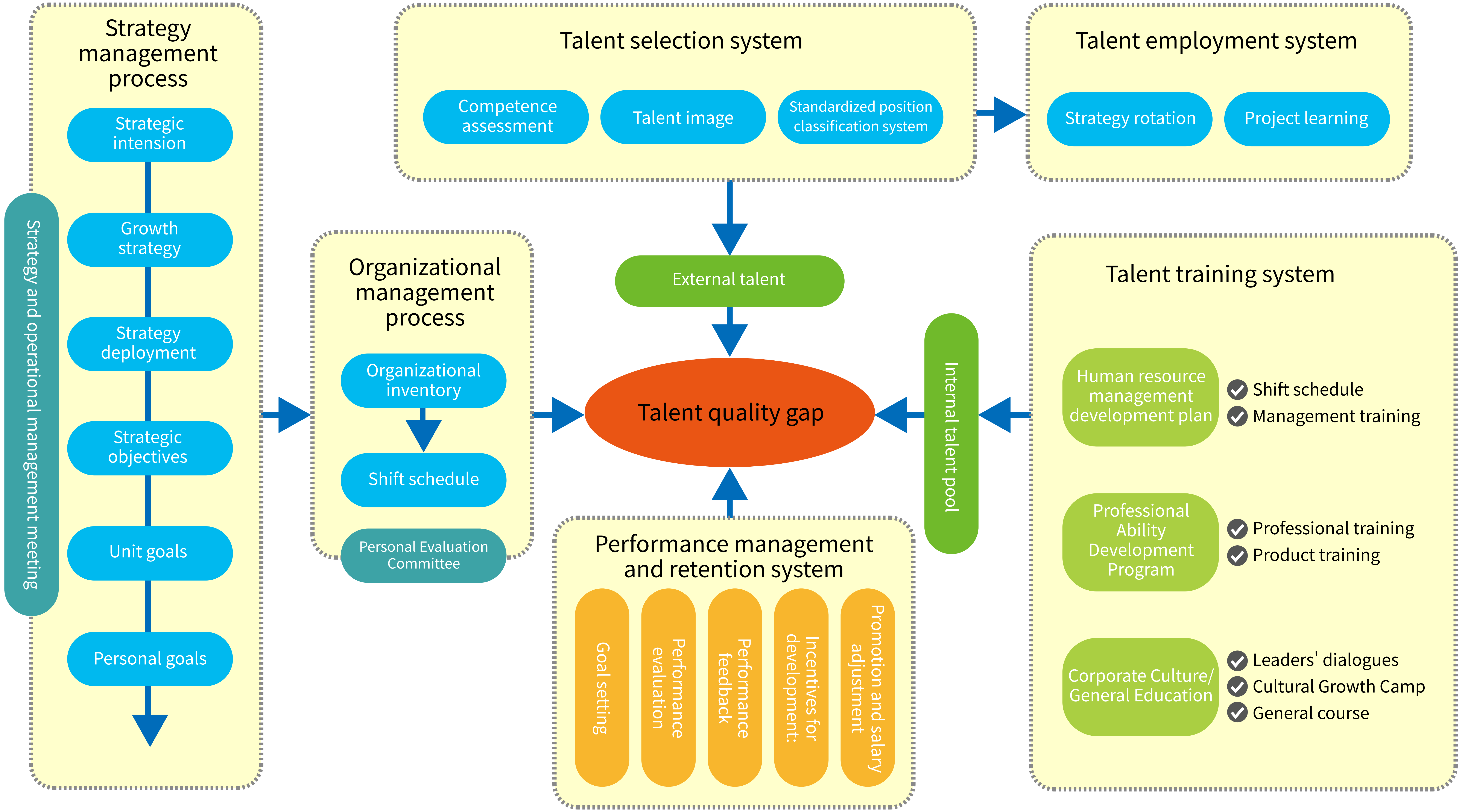
Remarks by Occupational Category:

G: Represents onsite operators
X: Represents the collective name of each functional position (A to Y)
M: Represents the managerial employees

4.4

Talent Supply Chain

To continuously provide and cultivate high-quality talent while addressing market com-petition and various business challenges, Apacer established a "Talent Supply Chain" in 2017. This initiative focuses on identifying and nurturing talent from the talent pool, de-veloping them into high-potential candidates, and ultimately transforming them into the company's long-term core talent.The Talent Supply Chain is coordinated and imple-mented by the Human Resources department. The process begins by defining talent structure and standards to identify suitable candidates. Based on an individual's role, position, and growth trajectory, tailored development plans are provided. Retention is achieved through incentive mechanisms, and talent development progress is reviewed annually.



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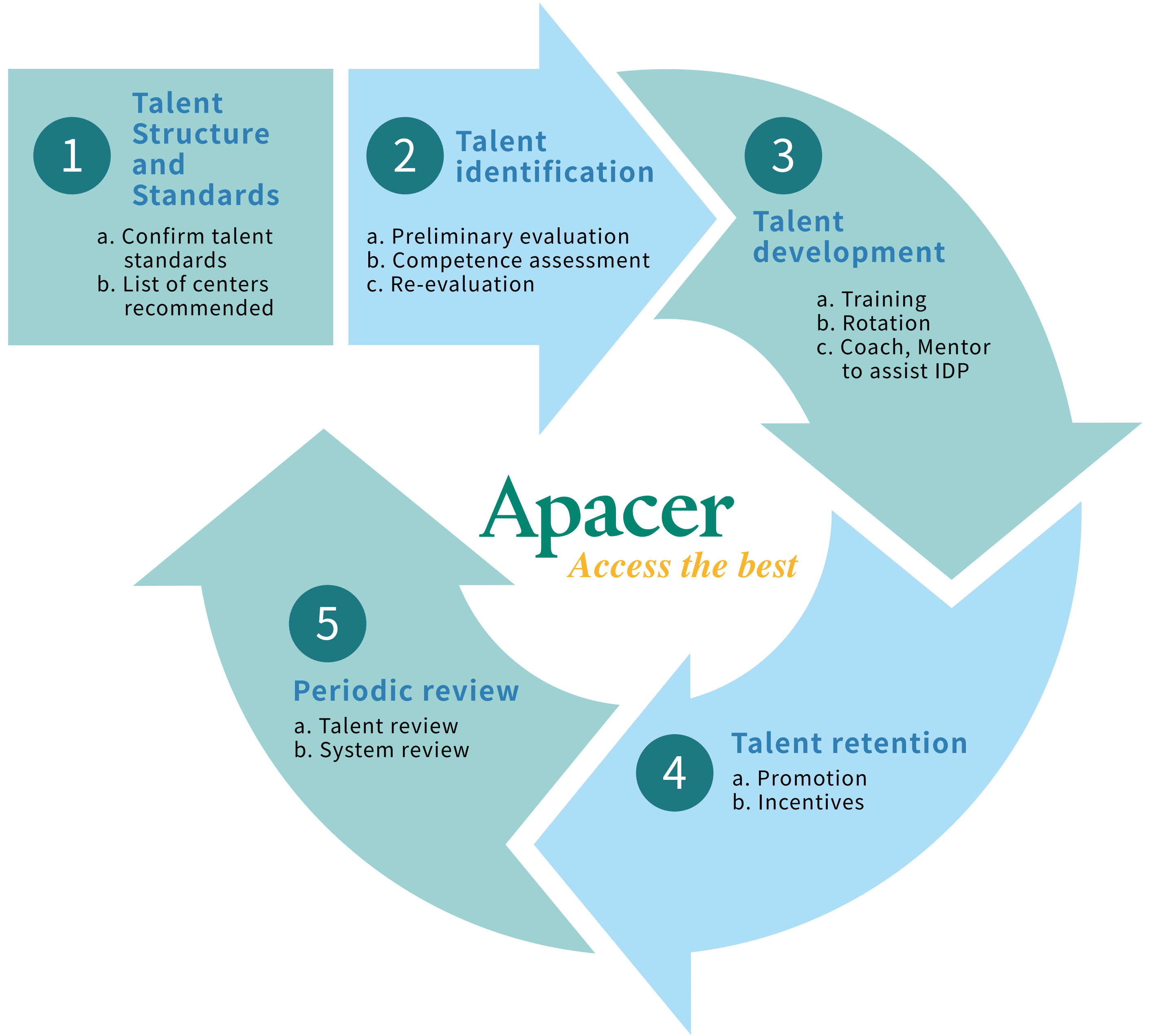
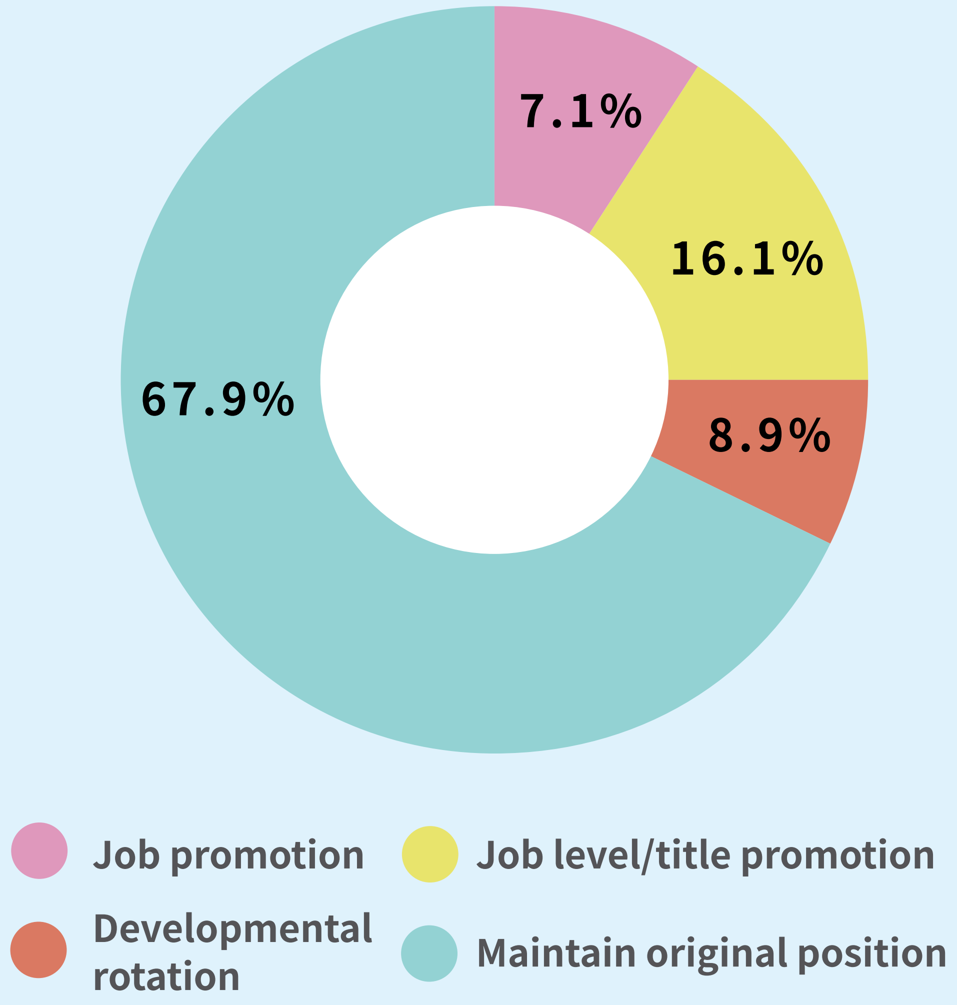
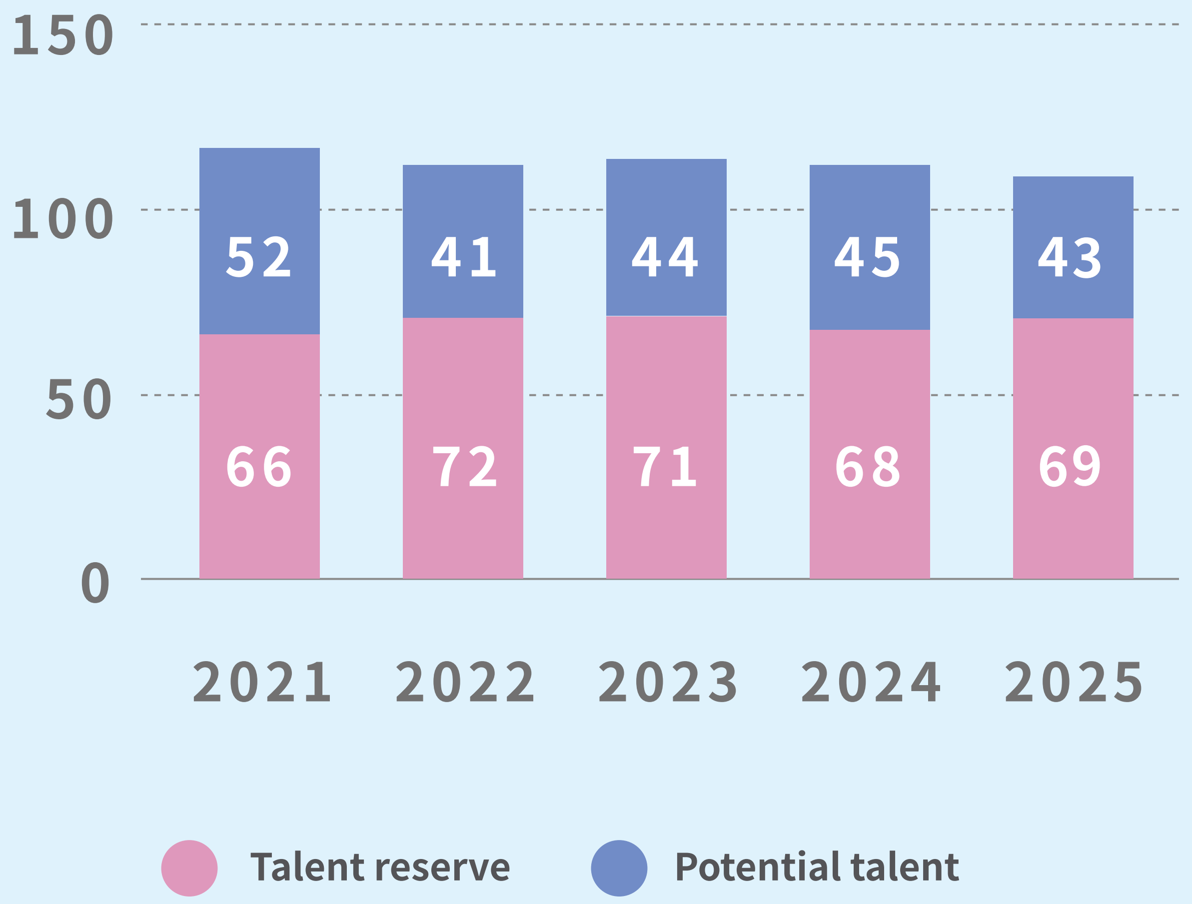


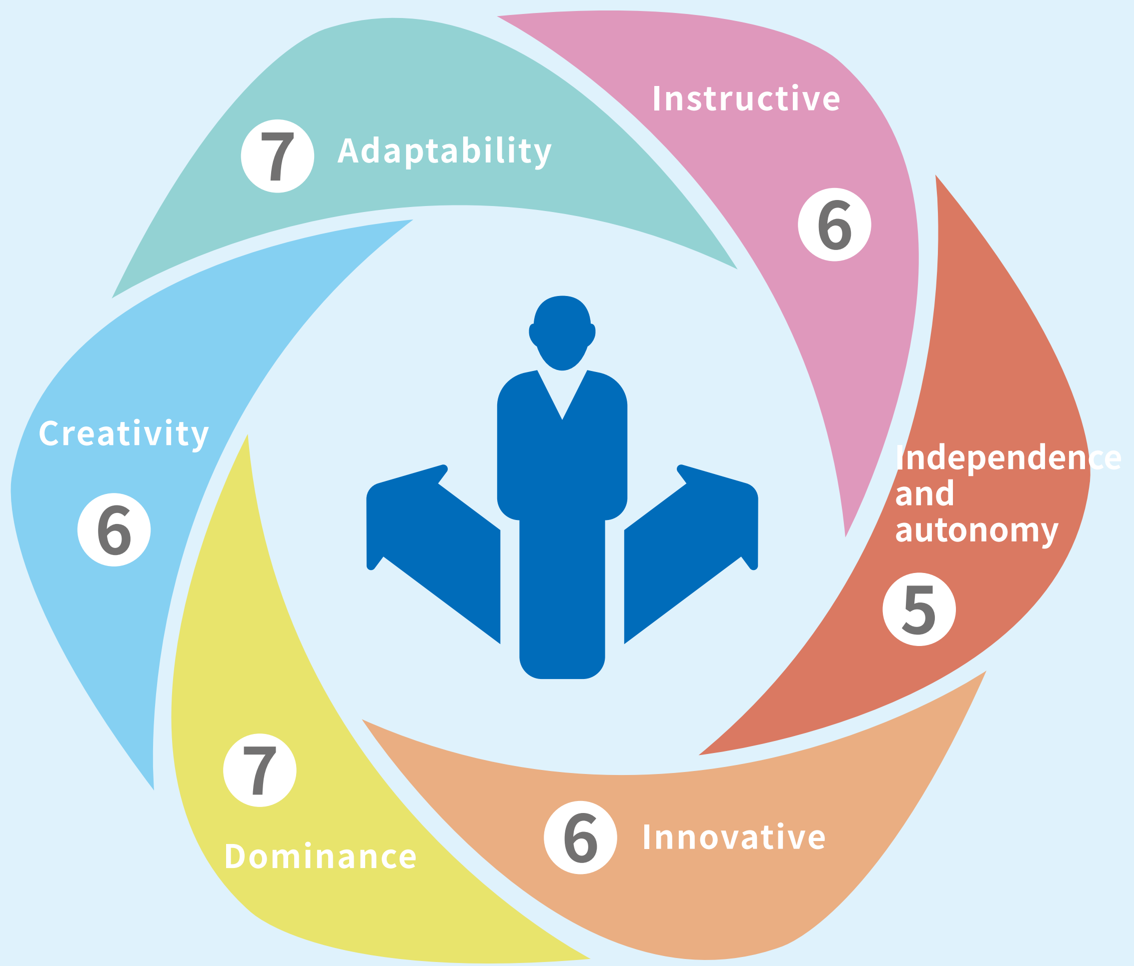
Apacer’s 2025 Talent Supply Chain comprised a total of 112 members, including 69 tal-ent reserves and 43 high-potential candidates. Following training, approximately 23.2% of these members received promotions, 8.9% were assigned to developmental rotations, and the retention rate reached 99%, exceeding the talent strategy target by 110%. Apacer continues to optimize its talent supply chain mechanism. In 2025, the company focused on enhancing the accuracy of talent identification; the retention rate continued to rise compared to 2024, demonstrating the precision of talent selection and the effectiveness of the development mechanisms.

Talent utilization



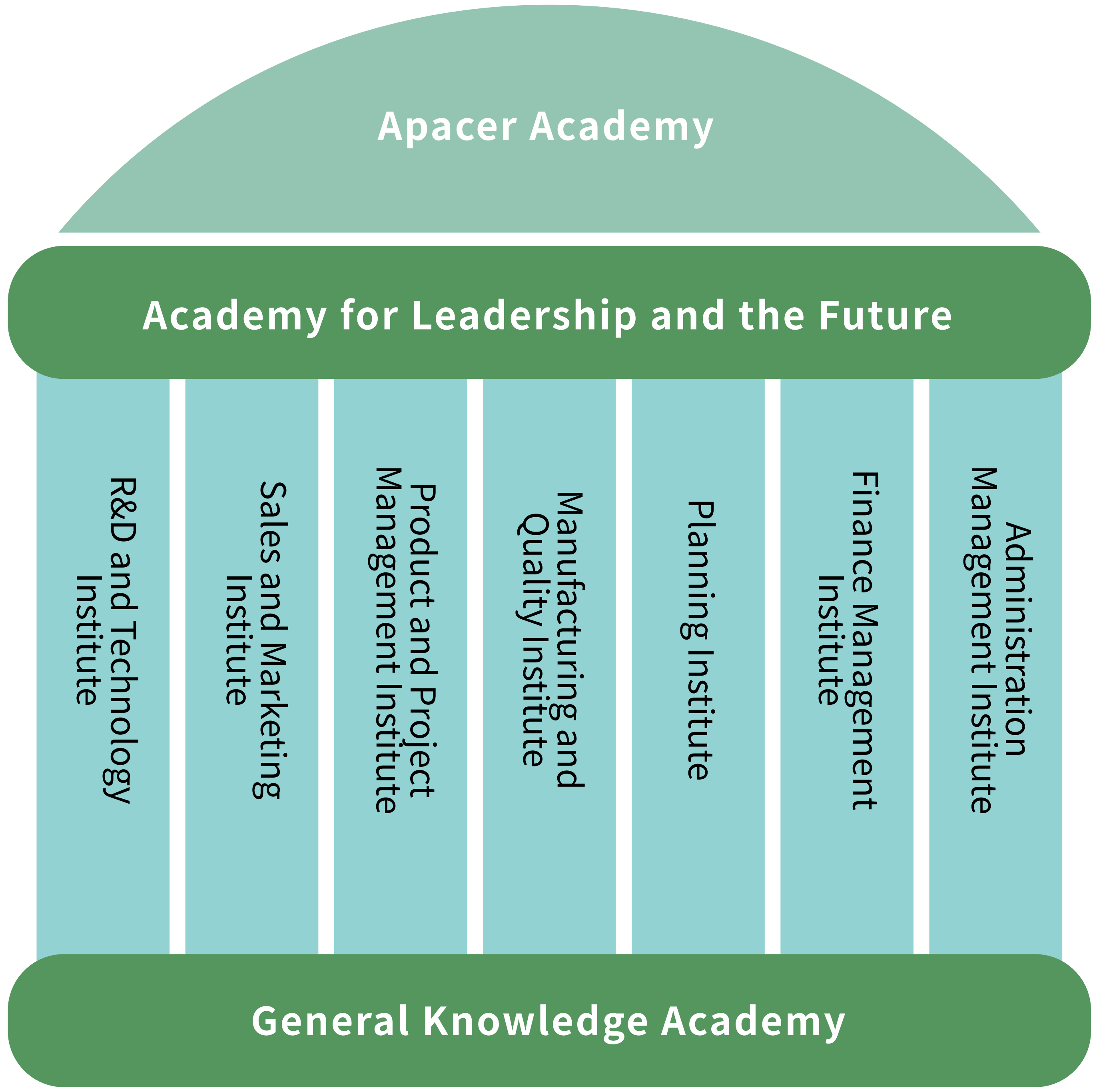
Talent supply chain





4.4 Apacer Academy

Apacer Academy is led by the CEO as its president. Organized around competencies and further divided into nine colleges based on functional and professional areas, the acad-emy designs learning and development pathways and training programs for all employ-ees. Through the training courses offered by each college, the academy aims to provide a transparent learning and development framework for everyone from new hires to management, thereby enhancing employees' competency levels and competitiveness.



Education and Training Framework

Apacer employs the TTQS (Talent Development Quality System) framework:Plan (P), De-sign (D), Do (D), Review (R), and Outcome (O)—as the training management cycle. This process encompasses identifying training needs through competency gap analysis, de-veloping and implementing annual training plans and course designs, conducting month-ly review meetings, and demonstrating training outcomes. Finally, these efforts are linked to performance evaluations and compensation to establish a comprehensive and systematic human resources training framework.

Training Programs

Apacer fully recognizes that our employees are the source of the company's growth and competitiveness. We offer a diverse range of training programs to enhance employees' professional capabilities and help them navigate the challenges of the rapidly changing external industry environment. To develop courses that better meet these needs,the HR department conducts interviews with department heads and employees and administers post-course satisfaction surveys. Department heads may also submit training requests during the annual training survey period in accordance with the Apacer Academy Learn-ing Map. This helps employees achieve the company's business and development goals while ensuring that courses are closely aligned with competency-based learning needs. In addition to hiring external instructors, we also invite in-house employees with special-ized expertise to serve as instructors, thereby fostering the gradual transfer of experi-ence.

Course Categories	Course Highlights
New Employee Training (including new employee occupational safety and health training)	Corporate Culture (Vision, Mission, Values), Business Direction, RBA & Business Integrity, Environmental, Health, and Safety (EHS) Policies and Management Systems, HR Policies and Regulations, System Operations, and Occupational Safety and Health for New Hires—helping new employees quickly integrate into the company's core values and work environment
General Training (Including Regulatory Training)	General and specialized training, including: fire drills, regulatory training, role-specific training, etc., to meet regulatory requirements and ensure the necessary competencies for each job category
Talent Development (including management training)	Training for managers at all levels and talent development programs to strengthen succession planning and professional capabilities
External Professional Training (including certification training)	• Professional Training: Global issues of concern, inter-national market trends, and external professional training required for various roles, etc. • Certification Training: Professional certifications, regulatory certifications, etc.
RBA, Business Integrity, and Insider Trading Prevention Training (including on-the-job occupational safety and health training)	• RBA covers five major areas: labor, health and safety, environment, ethical standards, and management systems • Business Integrity includes: Business Integrity Policy, Code of Business Integrity, Code of Conduct, and Eth-ical Standards, etc. • Insider Trading Prevention Training includes: securi-ties and exchange regulations, prohibited activities, relevant penalties, and management procedures, etc. • On-the-Job Occupational Safety and Health Training Courses
ESG Training	Global trends in corporate sustainability and key is-sues in global corporate sustainability

4.4

In 2025, Apacer launched the "Tianxia Innovation Academy," continuing our long-standing strategy of diverse learning while further aligning with the actual needs of our employees. Through competency assessments and in-depth observations by supervisors, we have created "customized required courses" tailored to each participant, ensuring that every investment in learning precisely addresses competency gaps. As a result, as many as 79% of participants have successfully translated what they've learned into prac-tical skills.

In the in-person training courses, taking "Problem Analysis and Solving" and "Leveraging AI Technology to Create Effective Presentations" as examples, the frequency of key be-haviors demonstrated by employees increased by an average of 17%.Furthermore, the adoption of AI technology has significantly reduced the workload on employees, saving an average of 8.8 hours per person in the presentation creation and optimization process, thereby freeing up valuable time for higher-value thinking and innovation. Although the total training hours were lower than in previous years, we place greater emphasis on the behavioral changes and business benefits resulting from each learning experience, and we look forward to growing together with our Apacer partners.

2025 Training Statistics

Course Categories	Number of Employees	Total Participants	Total Person-Hours	Total Cost (NT$)
New Employee Training (including new employee occupational safety and health training)	551	371	668	$1,070,811
General Training (including regulatory training)		3,254	4,772	
Talent Development (including management training)		1,043	1,410	
External Professional Training (including certification training)		93	761	
RBA, Business Integrity, and Insider Trading Prevention Training		524	524	
(including on-the-job occupational safety and health training)		294	427	
ESG Training		5,579	8,562	
Total				$1,943

● Note : Data includes Apacer Technology and its Taiwanese subsidiaries

Average employee training hours in 2025[2]

Gender	Female			Male			Overall Average Training Hours
Job Category	Total Training Hours	Number of	Average Training Hours	Total Training Hours	Number of	Average Training Hours	
Managers and Supervisors	64	4	16	73	7	10	13
Non-managerial supervisors	799	41	19	1,116	46	24	22
Professionals	1,970	115	17	2,872	124	23	20
Sales Staff	317	15	21	657	26	25	23
Technician[1]	452	122	4	241	51	5	4

● Note[1]: Technical staff training focuses primarily on on-site operational skills to meet production requirements, so the training duration is relatively short.

● Note[2]: Data includes Apacer's corporate headquarters and its Taiwan subsidiaries.

● Note[3]: Average training hours for men and women = Total training hours for each employee category / Total number of employees in each category.

● Note[4]:Overall average training hours = Total training hours for each employee category / Total number of employees in each category.

4.4

Training Effectiveness

To ensure the effectiveness and quality of its training programs, Apacer plans, designs, implements, evaluates, and reviews all training courses using the TTQS training cycle and assesses training effectiveness using Kirkpatrick's Four-Level Training Evaluation Model.

4 Levels	Evaluation Method/Basis	Outcomes
L1 Reaction Evaluation	Course Satisfaction Survey	94% satisfaction rate
L2 Learning Assessment	Practice exercises, post-class reflections, homework assignments, quizzes, etc.	Completion Rate: 100%
L3 Behavior Assessment	Competency assessments, pre- and post-tests, action plans, presentations, etc.	A total of 12 sessions were conducted
L4 Results: Outcome Assessment	Quality improvement, reduction in customer complaints, maintenance of system effectiveness, improvement in employee engagement… etc.	A total of 6 sessions were conducted

Performance Management

Apacer conducts annual skill assessments for direct employees and competency evalua-tions for indirect employees. The company's promotion system also takes into account the results of these competency evaluations and skill assessments, effectively linking them to employees' future development plans.Performance evaluations are also con-ducted regularly. The performance management system is designed such that evalua-tion criteria are differentiated between direct and indirect staff, and weightings are dis-tinguished between managerial and non-managerial roles. Performance evaluation re-sults are linked to the company's compensation and promotion systems, ensuring that the overall performance management system provides timely rewards to employees and aligns with their future development plans.

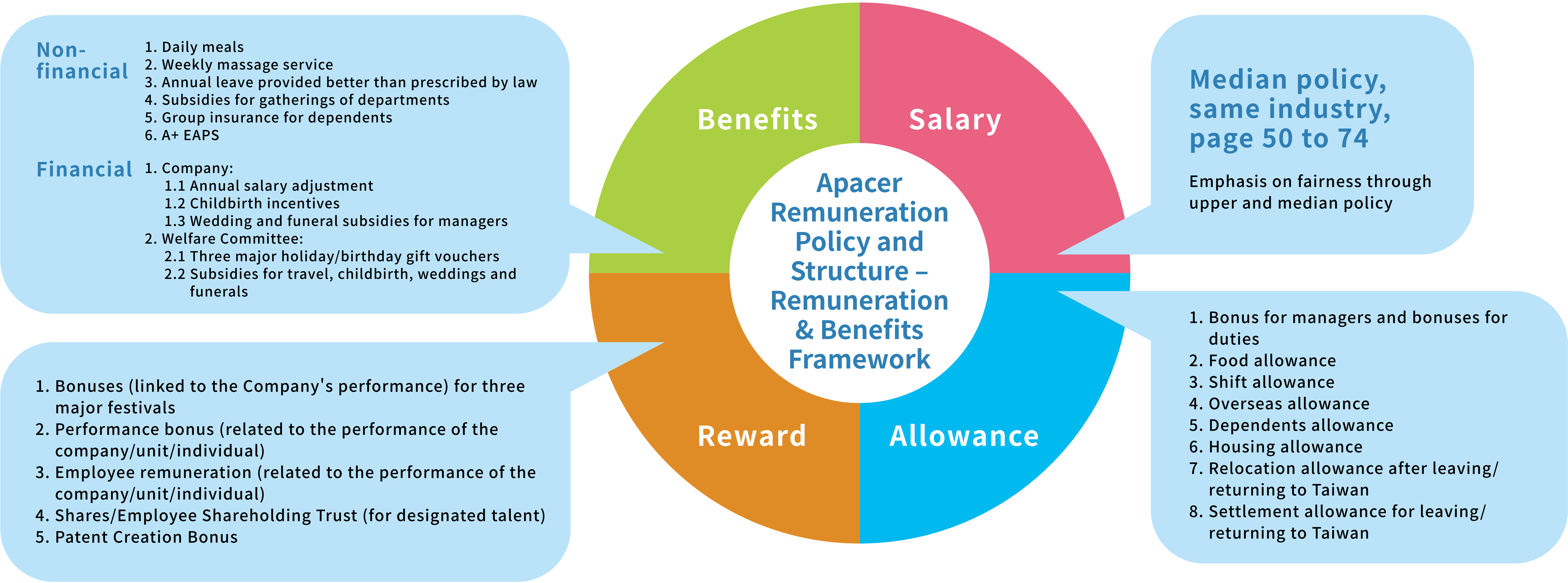
In 2025, to strengthen organizational resilience and ensure talent sustainability, the performance management system was optimized by adding a "successor pool" item to the performance indicators for managerial positions. By institutionally and clearly defin-ing the development of subordinates as a core managerial responsibility, the company ensures the transfer of experience, prevents management gaps caused by personnel changes, and enhances the readiness of future managerial talent and the stability of or-ganizational operations.

Category	Direct Employees	Indirect Employees
Skills Certification and Competency Assessment	To ensure that all operational staff in the production process strictly follow standard operating procedures, thereby reducing quality fluctuations caused by human error, and to cultivate multi-skilled workers to effectively adjust workforce allocation. Skill Assessment Frequency: Once per year ●2025 Skills Assessment Implementation Rate: 100% ●Skill Proficiency Rate: 97.3%	Competency assessment items are derived from job descriptions (JD) and are divided into three major categories: managerial competen-cies, professional competencies, and general competencies. If the assessment results indicate com-petency gaps, employees will be directed to relevant courses in the learning map to address these gaps and enhance their overall ca-pabilities. ●Competency Assessment Fre-quency: Once per year ●2025 Competency Assessment and Talent Supply Chain As-sessment Implementation Rate: 100%
Performance Evaluation	Performance Evaluation Frequency: Conducted monthly Performance Evaluation Criteria: Work quality, work discipline, coop-eration, and attendance	Performance Evaluation Frequen-cy: Conducted regularly every six months Performance Evaluation Criteria: KPI Assessment: Discussed by de-partment heads and employees in alignment with the company's an-nual strategy and the department's annual plan; KPI (Key Performance Indicators) are established by Jan-uary of each year
Performance Bonuses	Performance bonuses are distributed monthly and annually based on the results of performance evaluations	Performance bonuses are awarded quarterly (for business operations) and annually based on perfor-mance evaluation results, and we regularly review employees' per-formance and the progress of their personal development plans

4.4 Compensation Management

The HR department formulates compensation policies and designs compensation and benefits systems—including both financial and non-financial components—and conducts rolling adjustments annually based on multiple external compensation survey reports to ensure that Apacer' s compensation system remains competitive in the human resources market.

For many years, Apacer has utilized salary survey reports provided by multiple external professional consulting firms as a benchmark for industry compensation levels, ensuring that all job categories at Apacer rank at or above the 50th percentile (P50) within the industry to retain outstanding professional talent;In addition, the Company allocates a portion of its profits annually to reward employees based on operational performance, with the aim of attracting top talent to contribute their expertise and commit to the company long-term. We have also established various incentive programs, such as per-formance bonuses and patent bonuses, to encourage employees to continuously pursue excellence and surpass their own limits in their work.



4.4

Overall Salary Ratios for 2025 [2]

Job Categories[1]	Female	Male
Management	1.0	1.2
Sales Staff	1.0	1.0
Specialists	1.0	1.2
Technical Staff	1.0	1.1

- Note[1]: Apacer determines job grades and salaries based on fair and impartial standards, taking into account educational background, work experience, job category, professional certifications, and specialized ex-pertise.
- Note[2]: Data includes Apacer Technology and its Taiwanese subsidiaries

Ratio of entry-level operational staff [2] to the local minimum wage [(1)] in 2025

Gender	Local Minimum Wage	Apacer Salary	Female-to-Male Pay Ratio
Female	1.0	1.2	1：1.1
Men	1.0	1.3	

- Note[1]: The minimum wage in Taiwan is calculated based on the monthly basic wage of 28,590 NTD, effective January 1, 2025.
- Note[2]: Apacer’s entry-level operational staff are classified as technical personnel.
- Note[3]: Data includes Apacer Technology and its Taiwanese subsidiaries.

Historical Salary Overview for Non-Management Staff [2]

Item	2021	2022	2023	2024	2025
Number of employees not in managerial positions [1]	438	445	455	472	470
Average Annual Salary for Non-Management Employees (in yuan)	$1,084,000	$1,178,000	$1,130,000	$941,000	$1,186,000
Median annual salary for employees not in managerial positions (yuan)	$959,000	$1,014,000	$1,023,000	$837,000	$1,097,000

- Note[1]: “Employees” refers to the number of employees hired in Taiwan, excluding managers, part-time work-ers, and those employed for less than six months, and is calculated based on the average number of employees; “Total compensation” is calculated on an accrual basis and includes base salary, various allowances, overtime pay, various bonuses, and employee benefits, etc., but excludes the expensed amount of share-based payments.
- Note[2]: In accordance with Taiwan Stock Exchange regulations, this salary overview only discloses data for the listed company Apacer Technology.
- Note[3]: These figures cover only Apacer’s operational headquarters.

Annual Total Compensation Ratio

Year	Ratio of Highest Compensation to Median Employee Compensation [1]	Annual Compensation Change Rate [2]
2023	622%	100%
2024	465%	140%

Calculated based on self-defined GRI criteria

- Note[1]: Ratio of highest compensation to median employee compensation = Ratio of the median annual total compensation of top management to the median annual total compensation of all other employees (excluding top management)
- Note[2]: Annual total compensation change ratio = the percentage change in the annual total com-pensation of top management divided by the percentage change in the annual total compensation of all other employees (excluding top management)

4.4

Retirement System and Assistance Programs

Apacer has established employee retirement regulations in accordance with the Labor Standards Act, clearly defining pension contributions, conditions for employee retire-ment, and pension benefit matters. At the same time, the company has legally estab-lished the "Employee Retirement Reserve Supervision Committee." Each year, in the committee's name and based on amounts assessed by a third-party actuary, the compa-ny deposits employee retirement reserves into statutory financial institutions (the actu-arial assessment report is issued in January of each year for the previous year's da-ta);Since July 2005, in response to the government's new labor retirement system, Apacer has, in accordance with the Labor Pension Act, contributed 6% of employees' salaries to the labor pension fund for those who have opted into the new system (em-ployees may also make voluntary contributions within the 6% limit). These funds are de-posited into individual retirement accounts at the Bureau of Labor Insurance, while em-ployees who have chosen the old system continue to have retirement reserves contrib-uted under the original regulations.To help retiring employees embrace a new future and take on new challenges, Apacer offers the following support programs:

Economic Aspects :

Since 2008, Apacer has implemented a preferential retirement program, which has been approved by the competent authorities. Employees can choose to retire early, receiving not only adequate financial security but also the opportunity to plan for and adapt to their new future at an earlier stage.Starting in 2024, Apacer launched an employee stock ownership trust program for all employees, with the company providing a 50% subsidy from its statutory reserves to help employees purchase and hold company stock. As of 2025, a total of 142 employ-ees had participated, and the program has received an enthusiastic response from the workforce.

Physical and Mental Well-being :

Occupational physicians visit the facility regularly to provide health consultations for middle-aged and older employees facing physical changes. The company also conducts regular health checkups and health promotion seminars to raise aware-ness among middle-aged and older employees about the importance of health and equip them with knowledge on maintaining a healthy lifestyle.

Workplace Support :

Based on employees' post-retirement aspirations and industry trends, and in alignment with the government's "Three Industries, Four Modernizations" policy, the company assists in arranging relevant government-sponsored vocational training programs. These initiatives help employees develop additional knowledge-based professional skills, which, combined with their existing experi-ence, facilitate a successful second career.

For employees whose employment relationships are terminated involuntarily, Apacer provides job-search leave and severance pay in accordance with the Labor Standards Act to assist employees in preparing for life after leaving the company.

05 Becoming Better Partners in a Livable Community

Vision

“A Livable Home, APAC Is With You.” APAC is deeply rooted in the local community and encourages its employees to participate in sustainability initiatives, taking concrete actions to address local needs and gradually expanding these efforts to neighboring communities and even other counties and cities. At the same time, through collaboration with community organizations, APAC strives to create a sustainable, symbiotic environment and build a livable, harmonious, and happy home.

Policies and Commitments

Apacer’s integrated manufacturing and office headquarters is located in Tucheng District, New Taipei City. To address social needs, we continuously promote local outreach programs and establish long-term partnerships with local organizations. We aim to encourage employee participation through actions that foster a community-friendly environment, thereby expanding our social impact.

5.1

Apacer Apacer Adheres toits core brand values of "Doing What We Say, Striving for Better, and Moving Forward Together with Partners," embodying the spirit of "Becoming Better Partners." Through diverse collaboration models, we engage with various organizations and local non-governmental organizations (NGOs) to promote the "With You" project, which has been in operation since 2021. The project' s core focuses on encouraging employees to implement energy conservation and carbon reduction, embrace a plant-based lifestyle, and participate in charitable activities;Please refer to the table below for records of project participation over the years.

With You Every Step of the Way

Local Care	2021	Charity Activities	• 594 tax receipts collected • Donated Supplies: 1 batch • New Year' s meal donations: 168 sets • Charity Sale of Red Envelopes: 81,696 yuan, 550 sets
		Vegetarian Fun	40 employee participants experienced the joys of a plant-based lifestyle
Local Outreach	2022	Cultural Activities	• Secondhand Toy Drive: Donated a batch of new and used toys to the New Taipei City Toy Bank • Swap Meet – 45 items in total • Donation of Electronic Devices – 3 Social Welfare Organizations Benefited • Encouraged employees to participate in the Huashan Foundation' s New Year' s Eve dinner drive • Ongoing receipt collection campaign—577 receipts collected
		Local Community Initiatives	Organic Coffee Tree Adoption – 60,000 NT dollars

5.1

在地關懷	2023	Vegetarian Fun	Organized a vegetarian event for employees; 51 participants in total
		Local Conservation Initiative	Organic Coffee Tree Adoption - 60,000 NT dollars
		Dementia Seminar	Focusing on the prevention and understanding of dementia, with a total of 43 participants
		Blood Drive	• e encourage employees to donate blood; for every 250 c.c. donated, employees receive 2 hours of volunteer leave, and for every 500 c.c., they receive 4 hours of volunteer leave. • Total number of participants for the year: 93 • Total volunteer leave hours: 282 hours • Total blood donated: 35,250 c.c.
在地關懷	2024	Local Outreach Initiative	Organic Coffee Tree Adoption Program – 120,000 NT dollars
		Cultural Sponsorship	Sponsorship of the Shin Kong Mitsukoshi Photography Exhibition, featuring professional photographs that preserve traditional culture
		Nanhui Foundation Fundraising	72 donors contributed, raising a total of 202,000 NT dollars
在地關懷	2025	With You—Hospice Care	4 cases, approximately 50 people
		Promotion of Taiwanese Music Culture	A total of 74 colleagues and their family members participated

5.2 With You: Caring for the Local Community

Beautiful Memories with You— Hospice Care Project

In 2025, Apacer launched a new social welfare initiative—the "Companionship on Life's Final Journey" Project (a charitable photography program for hospice patients)—to create precious visual records and memories for those nearing the end of their lives.Apacer sponsored the implementation of this project. By the end of 2025, a total of four cases had been documented, including an elderly grandfather with terminal cancer entering the hospice phase and his family, as well as an elderly grandmother reunited with her family at home. More than 50 people participated. Through the camera lens, the project not only captured images but also stored the memories on Apacer USB flash drives to be given to the families, allowing these memories to serve as a source of comfort in the future.

Caption: Recorded footage shared with the participants' consent

5.2

Sponsoring the OneSong Orchestra

The OneSong Orchestra has long been dedicated to promoting Taiwan-centered music culture and nurturing musical talent, with the hope of helping more people appreciate the beauty of local music. For two consecutive years, Apacer has sponsored concerts to support the orchestra’ s development and has invited employees to attend and experience the beauty of music together.

Caption: Announcement inviting employees to participate in the event

5.2 Charitable Donations/Sponsorships

Apacer believes that the value of a donation extends beyond its monetary amount; it also serves to connect with society and address needs, ensuring that every donation achieves its maximum impact and conveys a positive influence on society. As of the end of 2025, Apacer has cumulatively donated approximately NT$2.53 million to local communities, charitable organizations, and institutions dedicated to the preservation of arts and culture.

Table of Cumulative Donations Over the Years

Donation/Sponsorship Categories	Recipient	Project/Initiative	Donation Amount (NTD)
Arts and Culture Sponsorship	Daguang Elementary School, North District, Tainan City	Sponsorship provided for three consecutive years to support the operations of the traditional arts club and fund its public performances	500,000
	Wan Sheng Orchestra	The sponsorship funds were used for competition preparation and promotion.	100,000
Track and Field Coach	Yulin Junior High School Track and Field Team, Shulin District	Five consecutive years of sponsorship funds, to be used for team training and equipment replacement	297,220
Local Community	New Taipei City Tucheng District Natural Landscape Conservation Association	For four consecutive years, the association has been commissioned to organize a one-day volunteer event	32,000
	Gufeng Coffee	Adopted coffee trees and had the harvested beans processed into filter coffee bags by a charity-run factory	240,000
Other	Charitable foundations, social welfare organizations, etc.	For social welfare organizations in need, we provide assistance through donations of supplies and funds to help those in need resolve their problems and improve their quality of life	1,361,358
Total Donations			**2,530,578**

Appendix

Appendix 1

Cross-Reference Table of Global Reporting Initiative (GRI) Standards Disclosure Items

The following table references the GRI Standards: 2021 Edition and corresponds to the content of this report. As indicated in the External Assurance Statement, the rel-evant information has been verified to meet the requirements of the GRI Standards for the External Verification Checklist.

- **Statement of Use:** Apacer Technology Co., Ltd. has prepared this report in accordance with the GRI Standards for the period from January 1, 2025, to December 31, 2025.
- **GRI 1 Application: GRI 1:** Foundation 2021
- **Applicable GRI Sector Standards:** Not applicable

GRI 2: General Disclosures 2021

Disclosure Items		Description	Reference Section	Notes
Organizational and Reporting Practices	2-1	Organizational Details	1.1 About Apacer	
	2-2	Entities Included in the Organization’s Sustainability Report	About the Report	
	2-3	Reporting Period, Frequency, and Contact Information	About the Report	
	2-4	Data Restatement	4.1 Personnel Overview	
	2-5	External Assurance/Confirmation	About the Report Appendix 4: Statement of Independent Third-Party Assurance Opinion	
Activities and Personnel	2-6	Activities, Value Chains, and Other Business Relationships	1.3 Diverse Products and Operational Per-formance 3.1 Sustainable Supply Chain Management	
	2-7	Employees	4.1 Workforce Overview	
	2-8	Non-Employee Workers	4.2 Employee Safety and Health	

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Disclosure Items		Description	Reference Section	Notes
Governance	2-9	Governance Structure and Composition	1.1 About Apacer	
	2-10	Nomination and Selection of the Highest Governing Body	1.2 Corporate Governance	
	2-11	Chair of the Highest Governance Body	1.2 Corporate Governance	
	2-12	The Role of the Highest Governance Body in Overseeing Risk Management	1.2 Corporate Governance	
	2-13	Person Responsible for Impact Management	Internal Sustainability Management Mechanisms	
	2-14	The Role of the Highest Governance Body in Sustainability Reporting	1.2 Corporate Governance About the Report	
	2-15	Conflicts of Interest	1.2 Business Integrity and Corporate Governance	
	2-16	Communication of Material Events	1.1 About Apacer	
	2-17	Collective Wisdom of the Highest Governing Body	1.2 Corporate Governance	
	2-18	Performance Evaluation of the Highest Governing Body	1.2 Corporate Governance	
	2-19	Compensation Policy	1.2 Corporate Governance	
	2-20	Compensation Decision-Making Process	1.2 Corporate Governance	
	2-21	Annual Total Compensation Ratio	4.4 Talent Development and Compensation System	Please refer to Section 4.4 on Compensation Management

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Disclosure Items		Description	Reference Section	Notes
Strategies, Policies, and Practices	2-22	Statement on Sustainability Strategy	Message from the CEO Sustainability Strategy Development	
	2-23	Policy Commitments	For details on our ESG commitments, please visit our website For details on our supplier procurement policy, please visit our website	
	2-24	Incorporation of Policy Commitments	Chapter 1: Becoming Better Partners in In-novation Chapter 2: Becoming Better Partners for a Green Environment Chapter 3: Becoming Better Partners in Shared Growth Chapter 4: Becoming Better Partners in a Friendly and Healthy Workplace	
	2-25	Procedures for Mitigating Negative Impacts	Chapter 1: Becoming Better Partners in In-novation Chapter 2: Becoming Better Partners for a Green Environment Chapter 3: Becoming Better Partners in Shared Growth Chapter 4: Becoming Better Partners in a Friendly and Healthy Workplace	
	2-26	Mechanisms for Seeking Advice and Raising Concerns	3.2 Customer Relationship Management 4.3 Employee Benefits and Communication	
	2-27	Compliance	1.1 About Apacer	
	2-28	Membership in Trade Associations and Professional Organizations	1.4 Innovation and Research and Development	
Stakeholder Engagement	2-29	Stakeholder Engagement Policy	Stakeholder Engagement	
	2-30	Collective Bargaining Agreements	-	Not applicable; the Company has not entered into a collective bargaining agreement, but will still take into account the opinions of the labor union and labor-management meetings in its operations

Appendix 1

Material Topics

Disclosure Items		Description	Reference Section	Notes
GRI 3: Material Topics 2021	3-1	Process for Determining Material Topics	Materiality Assessment	
	3-2	Material Topic List	Materiality Assessment	
Material Topic: Corporate Governance (Custom)				
GRI 3: Material Topics 2021	3-3	Materiality Management	Chapter 1: Becoming Better Partners in Innovation	
Material Topics: Information Security				
GRI 3: Material Topics 2021	3-3	Management of Material Topics	Chapter 1: Becoming Better Partners in Innovation	
GRI 418: 2016 Customer Privacy	418-1	Complaints Regarding Confirmed Violations of Customer Privacy or Loss of Customer Data	Chapter 1: Becoming Better Partners in Innovation	
Material Topic: Economic Performance				
GRI 3: Material Topics 2021	3-3	Management of Material Topics	Chapter 1: Becoming Better Partners in Innovation	
GRI 201: 2016 Economic Performance	201-1	Direct Economic Value Generated and Distributed by the Organization	1.3 Diverse Products and Operational Performance	
	201-3	Defined Benefit Obligations and Other Retirement Plans	4.4 Talent Development and Compensation Systems	
Material Topic: Regulatory Compliance (Self-defined)				
GRI 3: Material Topics 2021	3-3	Management of Material Topics	Chapter 1: Becoming Better Partners in Innovation	

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Material Topic: Product Quality and Safety				
GRI 3: Material Topics 2021	3-3	Material Topic Management	Chapter 2: Becoming Better Partners for a Green Environment	
GRI 416:2016 Customer Health and Safety	416-1	Assessing the Impacts of Product and Service Categories on Health and Safety	Chapter 2: Becoming Better Partners for a Green Environment	
	416-2	Incidents of Non-compliance with Health and Safety Regulations Related to Products and Services	Chapter 2: Becoming Better Partners for a Green Environment	
Material Topic: Raw Material Use (Custom)				
GRI 3: Material Topics 2021	3-3	Materiality Management	Chapter 2: Becoming Better Partners for a Green Environment	
Material Topics: Employee Benefits and Compensation				
GRI 3: Material Topics 2021	3-3	Materiality Management	Chapter 4: Becoming Better Partners in a Friendly and Healthy Workplace	
GRI 401: Labor-Management Relations 2016	401-1	New Hires and Departing Employees	4.3 Employee Benefits and Communication	
	401-2	Benefits Provided to Full-Time Employees (Excluding Temporary or Part-Time Employees)	4.3 Employee Benefits and Communication	
	401-3	Parental Leave	4.3 Employee Benefits and Communication	
GRI 404: 2016 Training and Education	404-1	Average number of training hours per employee per year	4.4 Talent Development and Compensation Systems	
	404-2	Employee Skills Enhancement and Transition Support Programs	4.4 Talent Development and Compensation System	
	404-3	Percentage of Employees Who Undergo Regular Performance and Career Development Reviews	4.4 Talent Development and Compensation Systems	

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Material Topic: Business Integrity				
GRI 3: Material Topics 2021	3-3	Management of Material Topics	Chapter 1: Becoming Better Part-ners in Innovation	
GRI 205: 2016 Anti-Corruption	205-1	Board of Directors' Integrity Report	1.1 About Apacer	
	205-2	Business Integrity Policy Promotion and Training	1.1 About Apacer	
GRI 206:2016 Anti-competitive Practices	205-3	Commitment from Senior Management	1.1 About Apacer	
	206-1	Legal Actions Regarding Anti-Competitive Behavior, Antitrust, and Monopolistic Practices	1.1 About Apacer	
Material Topic: Supply Chain Management				
GRI 3: Material Topics 2021	3-3	Management of Material Topics	Chapter 1: Becoming Better Part-ners in Innovation	
GRI 205: 2016 Anti-Corruption	308-1	Board of Directors' Integrity Report	1.1 About Apacer	
	308-2	Business Integrity Policy Promotion and Training	1.1 About Apacer	
GRI 206:2016 Anti-competitive Practices	414-1	Commitment from Senior Management	1.1 About Apacer	
	414-2	Legal Actions Regarding Anti-Competitive Behavior, Antitrust, and Monopolistic Practices	1.1 About Apacer	

Appendix 2

Comparison Table of Sustainability Accounting Standards Board (SASB) Metrics

Industry Sector: Semiconductors

Disclosure Topic: Greenhouse Gas Emissions

Metric Code	Disclosure Indicator	Corresponding Disclosure 2023	2024	2025	Corresponding Section
Disclosure Topic: Greenhouse Gas Emissions					
TC-SC-110a.1	(1) Total emissions for Scope 1 (unit: CO2e)	125.2509	122.9475	125.8207 (Self-assessment)	2.2 Climate Change Risk Man-agement
	(2) Total emissions of perfluorinated compounds (unit: %)	0	0	0	
TC-SC-110a.2	Discuss long-term and short-term strategies or plans, emission reduction targets, and performance analysis regarding emissions within Scope 1	Please refer to the Climate and Energy section: Green Office Buildings, Energy Efficiency Im-provements			2.2 Climate Change Risk Man-agement
Disclosure Topic: Energy Management in Manufacturing					
TC-SC-130a.1	(1) Total Energy Consumption (Unit: million joules)	12,863	12,702	12,711	2.2 Climate Change Risk Man-agement
	NEW: (1) Total Energy Consumption (Unit: gigajoules, GJ)	100	100	100	
	(2) Percentage of Total Energy Consumption Accounted for by the Power Grid (Unit: %)	0			

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Disclosure Topic: Water Management					
TC-SC-140a.1	(1) Total water withdrawal (Unit: thousand cubic meters)	9.20	10.49	10.32	2.3 Waste and Water Resources Management
	(2) Percentage of water abstracted from areas with high or extremely high baseline water pressure (unit: %)	0	0	0	2.3 Waste and Water Resource Management
	(3) Total water consumption (unit: thousand cubic meters)	4.57	6.53	6.45	2.3 Waste and Water Resource Management
	(4) Percentage of water consumption located in areas with high or extremely high baseline water pressure (unit: %)	0	0	0	2.3 Waste and Water Resource Management
Disclosure Topic: Waste Management					
TC-SC-150a.1	(1) Total volume of hazardous waste generated (unit: metric metric tons)	6.72	9.41	7.29	2.3 Waste and Water Resource Management
	(2) Percentage of hazardous waste recycled (unit: %)	64.5%	49.7%	69.4%	2.3 Waste and Water Resource Management
Topic: Employee Health & Safety					
TC-SC-320a.1	Description: Methods for assessing, monitoring, and reducing employee exposure to health hazards	Four Key Actions in Occupational Safety and Health Management			4.2 Employee Safety and Health
TC-SC-320a.2	Total financial losses resulting from legal proceedings related to violations of employee health and safety regulations	0	0	0	4.2 Employee Safety and Health

Appendix 2

Disclosure Topic: Recruiting and Managing a Global and Skilled Workforce					
TC-SC-330a.1	(1) Percentage of Employees Who Are Foreign Nationals (Unit: %) [1]	10%	10%	10%	Employees holding only work permits
	(2) Percentage of employees who are overseas employees (unit: %)	11%	11%	11%	4.1 Workforce Overview
Note [1]: This revision is based solely on employees holding work permits; therefore, data for the past three years has been updated accordingly. The scope of the statistics includes Apacer employees in Taiwan (including the subsidiary UD info Corp., both full-time and part-time). Note: Most of the Company’ s employees in Taiwan who hold work permits are blue-collar production line workers.To ensure that employees receive full re-spect and protection, Apacer adheres to the highest international standards in its management practices. The company fully complies with the Responsible Business Alliance (RBA) Code of Conduct, implements policies prohibiting forced labor, eliminating discrimination, and safeguarding human rights, and pro-vides various benefits exceeding legal requirements, as well as health checkups and other measures. These tangible benefits enhance employees’ quali-ty of life and ensure their continued retention;To help employees understand and comply with the laws and regulations of the Republic of China, Apacer, in collaboration with employment agencies, provides comprehensive orientation training and information on employee rights. The company also regularly con-ducts training on labor laws and occupational safety and health to reinforce legal awareness and ensure that production processes remain stable and compli-ant.					
Disclosure Topic: Materials Sourcing					
TC-SC-440a.1	Description of risk management methods for key raw materials	Disclosure Effective in 2023			3.1 Sustainable Supply Chain Management
Disclosure Topic: Intellectual Property Protection & Competitive Behavior					
TC-SC-520a.1	Total monetary losses resulting from legal proceed-ings related to antitrust laws	0	0	0	1.2 Business Integrity and Cor-porate Governance
Operating Metrics					
TC-SC-000.A	Total Production (Unit: thousands)	14,534	10,869	14,057	N/A
TC-SC-000.B	Percentage of Production from Own Facilities (Unit: %)	32	43	32	

Appendix 3

Disclosure of Indicators Under the Regulations Govern-ing the Preparation and Filing of Sustainability Reports by Listed Companies

Sustainability Disclosure Indicators—Semiconductor and Electronic Components In-dustry

No.	Indicator	Indicator Type	Disclosure Status for Fiscal Year 2025	Unit	Remarks
1	Total Energy Consumption, Percentage of Purchased Electricity, and Renewable Energy Utilization Rate	Quantitative Data	12,711	billion joules (GJ)	Self-assessment, using 2024 emission factors
			100	percent (%)	No renewable energy used
2	Total Water Withdrawal and Total Water Consumption	Quantification	10.32	thousand cubic meters (m^3)	Third-Party Verification
3	Weight and recycling percentage of hazardous waste generated	Quantified	7.29	metric metric tons (t)	
			69.4%	Percentage (%)	5.06/7.29
4	Description of occupational accident categories, number of cases, and rates	Quantitative	0%	Rate (%),	
			0 人	Number	Excludes traffic accidents
5	Disclosures on Product Life Cycle Management: including the weight of end-of-life products and electronic waste, as well as the recycling rate	Quantified	4.988	metric tons (t)	- Apacer has no scrapped products - The relevant waste originates from defec-tive products generated during the manufactur-ing process. Only statis-tics on the removal of scrap PCBs are availa-ble; therefore, this data is reported, but the re-cycling rate cannot be determined.
			N/A	Percentage (%)	
6	Description of risk management related to the use of critical materials	Qualitative description	3.1 Sustainable Supply Chain Management (Material Topic)	Not applicable	
7	Total monetary losses resulting from legal proceedings related to the Anti-Competitive Conduct Ordinance	Quantified	No relevant circumstances	Reporting currency	
8	Production Volume of Major Products by Product Category	Quantification	● DRAM 6,123K pcs ● SSD 7,934K pcs	Varies by product type	

Appendix 4

Statement of Independent Third-Party Assurance Opinion

INDEPENDENT ASSURANCE OPINION STATEMENT

Apacer 2025 Sustainability Report

The British Standards Institution is independent to Apacer Technology Inc. (hereafter referred to as Apacer in this statement) and has no financial interest in the operation of Apacer other than for the assessment and verification of the sustainability statements contained in this report.

This independent assurance opinion statement has been prepared for the stakeholders of Apacer only for the purposes of assuring its statements relating to its sustainability report, more particularly described in the Scope below. It was not prepared for any other purpose. The British Standards Institution will not, in providing this independent assurance opinion statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used, or to any person by whom the independent assurance opinion statement may be read.

This independent assurance opinion statement is prepared on the basis of review by the British Standards Institution of information presented to it by Apacer. The review does not extend beyond such information and is solely based on it. In performing such review, the British Standards Institution has assumed that all such information is complete and accurate.

Any queries that may arise by virtue of this independent assurance opinion statement or matters relating to it should be addressed to Apacer only.

Scope

The scope of engagement agreed upon with Apacer includes the followings:

1. The assurance scope is consistent with the description of Apacer 2025 Sustainability Report.
2. The evaluation of the nature and extent of the Apacer's adherence to AA1000 AccountAbility Principles (2018) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement and therefore, the information/data disclosed in the report is not verified through the verification process.
3. The assessment of disclosure to be in conformance with the applicable SASB industry standard(s) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement.

This statement was prepared in English and translated into Chinese for reference only.

Opinion Statement

We conclude that the Apacer 2025 Sustainability Report provides a fair view of the Apacer sustainability programmes and performances during 2025. The sustainability report subject to assurance is free from material misstatement based upon testing within the limitations of the scope of the assurance, the information and data provided by the Apacer and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are fairly represented. The sustainability performance information disclosed in the report demonstrate Apacer's efforts recognized by its stakeholders.

Our work was carried out by a team of sustainability report assurors in accordance with the AA1000AS v3. We planned and performed this part of our work to obtain the necessary information and explanations we considered to provide sufficient evidence that Apacer's description of their approach to AA1000AS v3 and their self-declaration in accordance with GRI Standards and SASB Standard(s) were fairly stated.

Methodology

Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- — a review of issues raised by external parties that could be relevant to Apacer's policies to provide a check on the appropriateness of statements made in the report.
- — discussion with managers on approach to stakeholder engagement. However, we had no direct contact with external stakeholders.
- — 13 interviews with staffs involved in sustainability management, report preparation and provision of report information were carried out.
- — review of key organizational developments.
- — review of the findings of internal audits.
- — review of supporting evidence for claims made in the reports.
- — an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).
- — an assessment of the organization's use of metrics or targets of SASB Standard(s) to assess and manage topic-related risks and opportunities.

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018), GRI Standards and SASB Standard(s) is set out below:

Inclusivity

This report has reflected a fact that Apacer has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the Apacer's inclusivity issues.

Materiality

Apacer publishes material topics that will substantively influence and impact the assessments, decisions, actions and performance of Apacer and its stakeholders. The sustainability information disclosed enables its stakeholders to make informed judgements about the Apacer's management and performance. In our professional opinion the report covers the Apacer's material issues.

Responsiveness

Apacer has implemented the practice to respond to the expectations and perceptions of its stakeholders. An Ethical Policy for Apacer is developed and continually provides the opportunity to further enhance Apacer's responsiveness to stakeholder concerns. Topics that stakeholder concern about have been responded timely. In our professional opinion the report covers the Apacer's responsiveness issues.

Impact

Apacer has identified and fairly represented impacts that were measured and disclosed in probably balanced and effective way. Apacer has established processes to monitor, measure, evaluate, and manage impacts that lead to more effective decision-making and results-based management within the organization. In our professional opinion the report covers the Apacer's impact issues.

GRI Sustainability Reporting Standards (GRI Standards)

Apacer provided us with their self-declaration of in accordance with GRI Standards 2021 (For each material topic covered in the applicable GRI Sector Standard and relevant GRI Topic Standard, comply with all reporting requirements for disclosures). Based on our review, we confirm that sustainable development disclosures with reference to GRI Standards' disclosures are reported, partially reported, or omitted. In our professional opinion the self-declaration covers the Apacer's sustainability topics.

SASB Standards

Apacer provided us with their self-declaration of in accordance with SASB Standard(s) (Semiconductors Sustainability Accounting Standard, version 2023-12). Based on our review, we confirm that the sustainability disclosure topics & accounting metrics of SASB Standard(s) are reported, partially reported, or omitted. In our professional opinion the self-declaration covers disclosure topics, associated accounting metrics and activity metrics for applicable SASB industry standard(s).

Assurance level

The moderate level assurance provided is in accordance with AA1000AS v3 in our review, as defined by the scope and methodology described in this statement.

The moderate level assurance provided is in accordance with AA1000AS v3 in our review of SASB Standard(s).

Responsibility

The sustainability report is the responsibility of the Apacer's chairman as declared in his responsibility letter. Our responsibility is to provide an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Competency and Independence

The assurance team was composed of auditors experienced in relevant sectors, and trained in a range of sustainability, environmental and social standards including AA1000AS, ISO 14001, ISO 45001, ISO 14064, and ISO 9001. BSI is a leading global standards and assessment body founded in 1901. The assurance is carried out in line with the BSI Fair Trading Code of Practice.

For and on behalf of BSI:

Joe Hsieh, Managing Director Northeast Asia, APAC Assurance

AA1000
Licensed Report
000-4/V3-BZBS4

Statement No: SRA-TW-806240

2026-05-23

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.