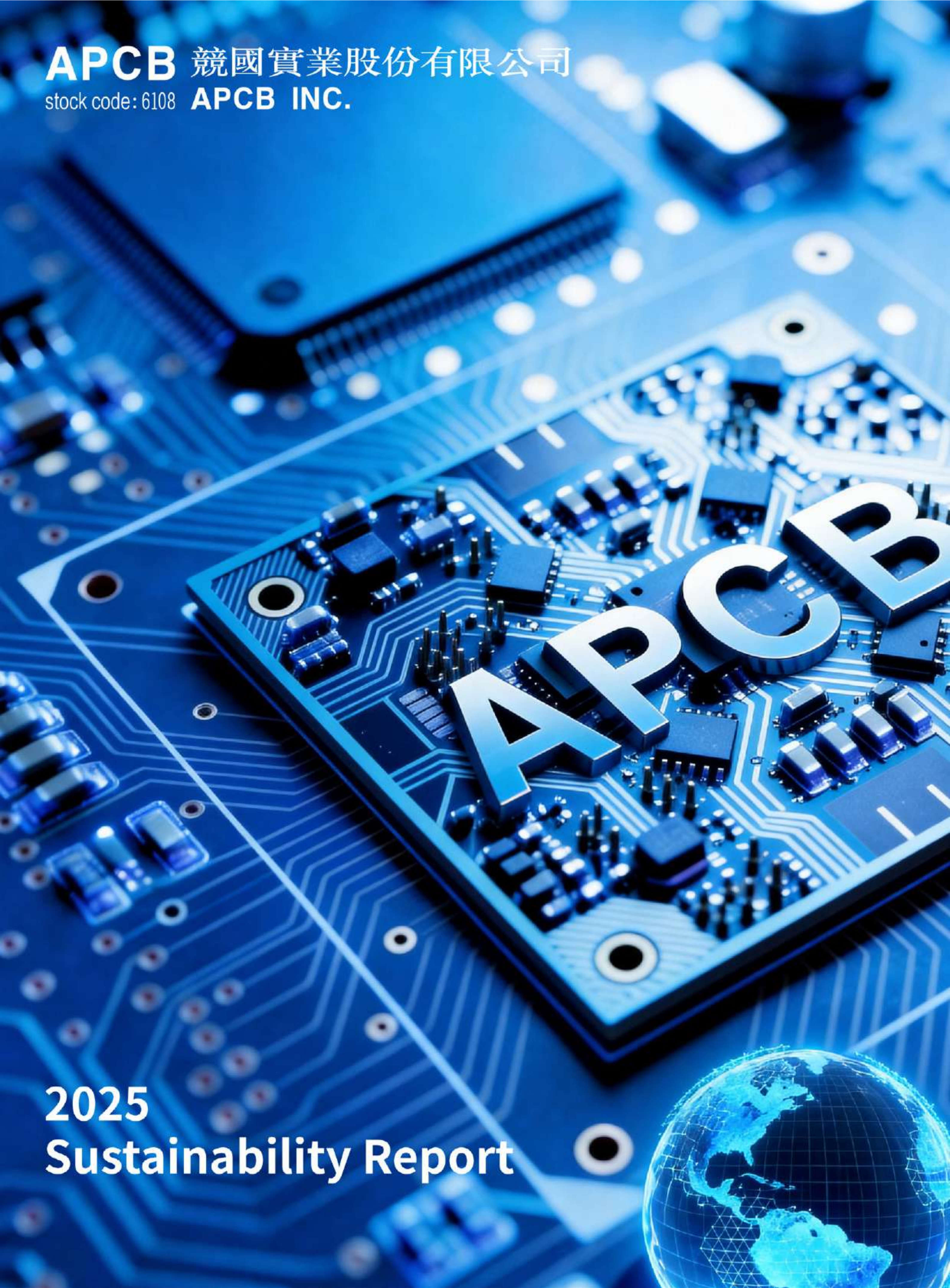
APCB 競國實業股份有限公司
stock code: 6108 APCB INC.



2025
Sustainability Report

CONTENTS

Message from Management

To our esteemed shareholders, customers, supplier partners, all colleagues, and all stakeholders who care about APCB's development:

As time moves on and the years turn, we present the second *Sustainability Report* of APCB Inc. (APCB, stock code: 6108). This report fully discloses the Company's practical achievements, challenges, and future plans across the three dimensions of Environment, Social, and Governance (ESG) for year 2025, conveying to all stakeholders our determination and actions in advancing sustainable business practices.

Since its founding, APCB has specialized in the R&D, manufacturing and sale of double-sided and multilayer printed circuit boards (PCBs), with "low-volume, high-mix," "specialty processes," and "small-size products" as its core competitive advantages, advancing steadily within the global electronics industry chain. In 2025, we completed major adjustments to our capacity layout, continued breakthroughs in technology R&D, and a comprehensive deepening of our sustainability-governance system, delivering solid results. We have fully integrated the ESG philosophy into the core framework of our corporate operating strategy, taking a dynamic balance between economic benefit and social value as our goal, and solidly fulfilling our corporate responsibility for sustainable operations.

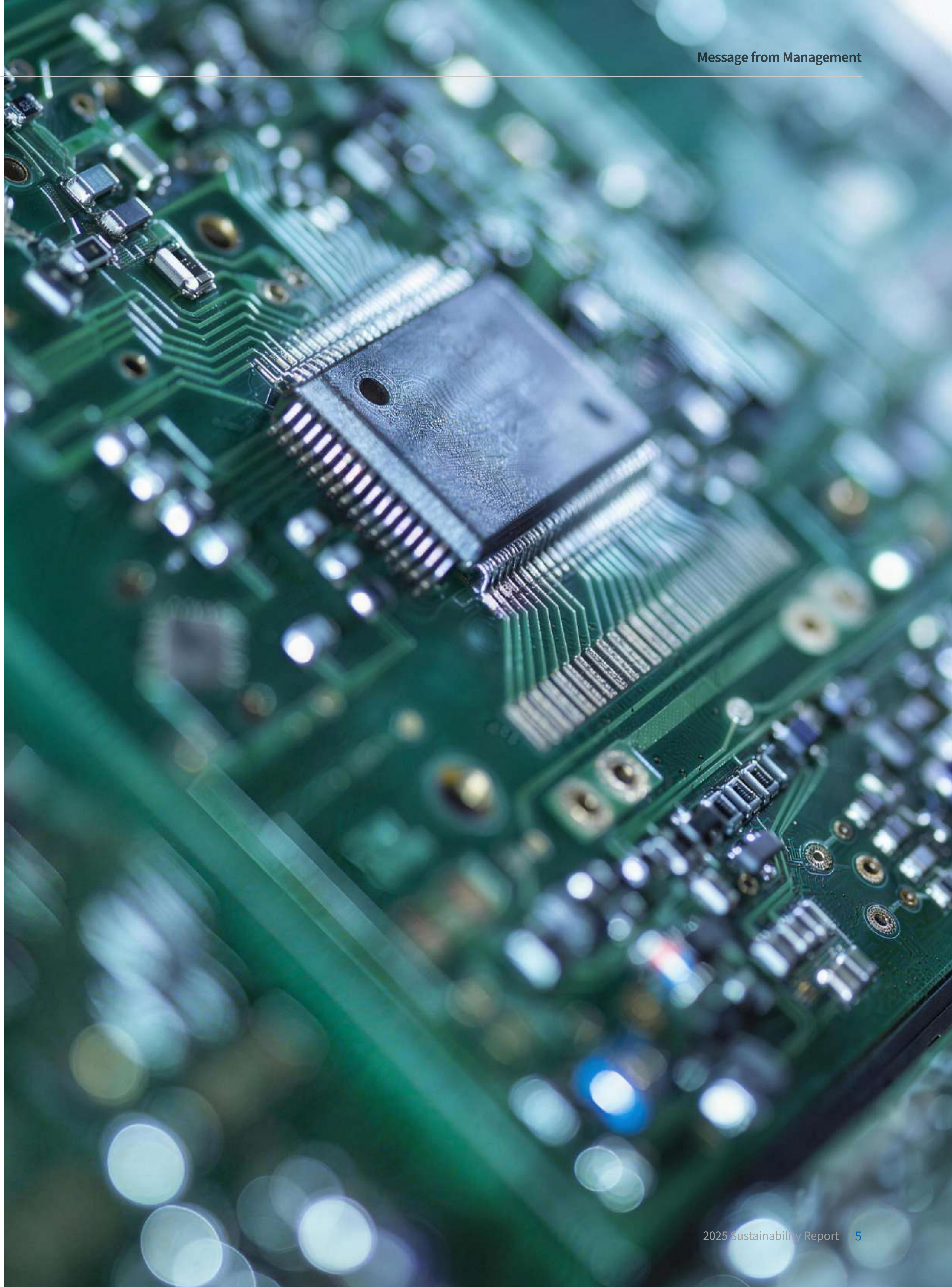
While pursuing operational growth, we have always firmly believed that sustainable development is the only path to long-term business viability. In 2025, we comprehensively integrated the three ESG dimensions of environment, society, and governance into every link of the Company's business decision-making, strengthened the Board of Directors' oversight function over sustainable development, established an ESG cross-functional team, built a three-tier governance structure of "decision-making level—coordination level—execution level," and formally incorporated the scheduling of greenhouse gas inventory and verification into matters for Board discussion; we strictly implemented the core principles of business integrity and anti-corruption, improved our internal control and risk management mechanisms, and ensured transparent and compliant company operations.

From an environmental perspective, we actively respond to the global net-zero trend by adopting the TCFD framework for climate-related financial disclosures, completing a comprehensive assessment of climate-related risks and opportunities, and securing third-party verification under the ISO 14064-1 greenhouse gas inventory system. We have also established phased greenhouse gas reduction targets with 2024 as the baseline year. In 2025, the annual green electricity procurement of the company reached 10,947 MWh, demonstrating our commitment to carbon reduction actions. At the same time, we continue to promote energy conservation and emissions reduction in our facilities, waste recycling and reuse, and efficient water resource management. The Kunshan plant has obtained the AWS International Water Stewardship Standard Gold Certification, introduced the ISO 50001 Energy Management System and ISO 14001 Environmental Management System. Through process optimization, equipment upgrades, and resource recycling, we have gradually reduced the environmental impact of our operational activities.

On the social front, employees are always regarded as the Company's most important asset. We have built a end-to-end career development framework from onboarding to promotion, improved our mechanisms for employee compensation, benefits, and workplace-rights protection, strictly implemented the principles of gender equality and diversity and inclusion in employment, and prohibit child labor, forced labor and workplace discrimination; we comprehensively adopted the ISO 45001 occupational safety and health management system, strengthened safety-risk control and emergency management at our plants, and safeguarded the occupational health and safety of all colleagues. At the same time, we worked closely with our supplier partners to jointly drive sustainable supply chain improvement, strictly implementing conflict-minerals control and responsible-procurement mechanisms; through our affiliated Cihui Charity Society, we actively participated in local community public welfare, care for disadvantaged groups, and environmental-protection actions, fulfilling our corporate social responsibility through concrete action.

Looking ahead to 2026, the industry landscape will remain volatile and uncertain. APCB will continue to strengthen its technology R&D capabilities, expand its portfolio of high-value-added products, optimize its supply chain structure and capacity footprint, and strengthen its core competitive position; on the other hand, we will continue to refine our sustainability-governance system, make steady progress toward the long-term goal of net-zero emissions, actively respond to the expectations of all stakeholders, and strive to deliver balanced value across economic, environmental and social dimensions.

Chairwoman of APCB Inc.
Yuexia Cao



Report Information

Basis of Preparation

This report has been prepared with reference to the *GRI Sustainability Reporting Standards 2021* issued by the Global Reporting Initiative (GRI) and the standards of the *Sustainability Accounting Standards Board* (SASB). It also complies with the disclosure requirements set out in Appendix 1 and Appendix 2 of the *Regulations Governing the Preparation and Filing of Sustainability Reports by Listed and OTC Companies* issued by the Financial Supervisory Commission. In addition, the report references the Task Force on Climate-related Financial Disclosures (TCFD) framework issued by the Financial Stability Board (FSB) to strengthen relevant information disclosure and enhance the completeness of ESG information.

ESG Information Disclosure

This is APCB's second Sustainability Report. which disclosed financial and non-financial information for fiscal year 2025 (January 1,2025 to December 31, 2025), including management approaches, material topics, performance, value-chain management, and environment- and society-related practices.

Reporting Boundary	The reporting scope covers APCB Inc. and its subsidiary APCB Electronics (Kunshan) Co., Ltd., and is consistent with the consolidated financial statement data.
Reporting Period	January 1,2025 to December 31,2025. To take into account the completeness of the disclosed data, some content spans operating activities of different years; this will be noted in the relevant sections.
Restatement Of Information	There is no restatement of information in this report.

Abbreviations

APCB Inc.	APCB, APCB Inc., the Company, we
Head quarters of APCB Inc.	APCB (Taiwan), the Headquarter, the Shulin plant
APCB Electronics (Kunshan) Co., Ltd.	APCB (Kunshan), APCB Electronics, the Kunshan site, the Kunshan plant

Unless otherwise specified, the data presented in this report for 2023–2024 covers only APCB(Taiwan). From 2025 on, the reporting scope has been expanded to include both APCB(Taiwan) and APCB(Kunshan).

Publication Frequency

The Company's sustainability report is published regularly each year.
Current publication date: August 2026.
Next publication date: August 2027.

Feedback

If you have any comments or suggestions regarding the content of this report, you are welcome to contact us.

APCB (Taiwan)

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About APCB

Company Profile

APCB Inc. was founded on December 8, 1981, with its headquarters in Shulin District, New Taipei City, Taiwan, focusing on the production and sale of double-sided and multilayer printed circuit boards (PCBs). The Company considers low-volume, high-mix production, specialty process capabilities and small-form-factor products to be its core competitive advantages, and its products are widely used in diverse industries such as optoelectronics, communications, information technology, and consumer electronics.

The Company has always taken the pursuit of excellence as the core of its operations and sustainable development as its long-term operating mission, upholding the core management philosophy of "integrity, innovation, respect, and unity." The Company is committed to providing high-quality products and services and actively pursues the greatest satisfaction of customers, employees, and shareholders, with unremitting dedication.

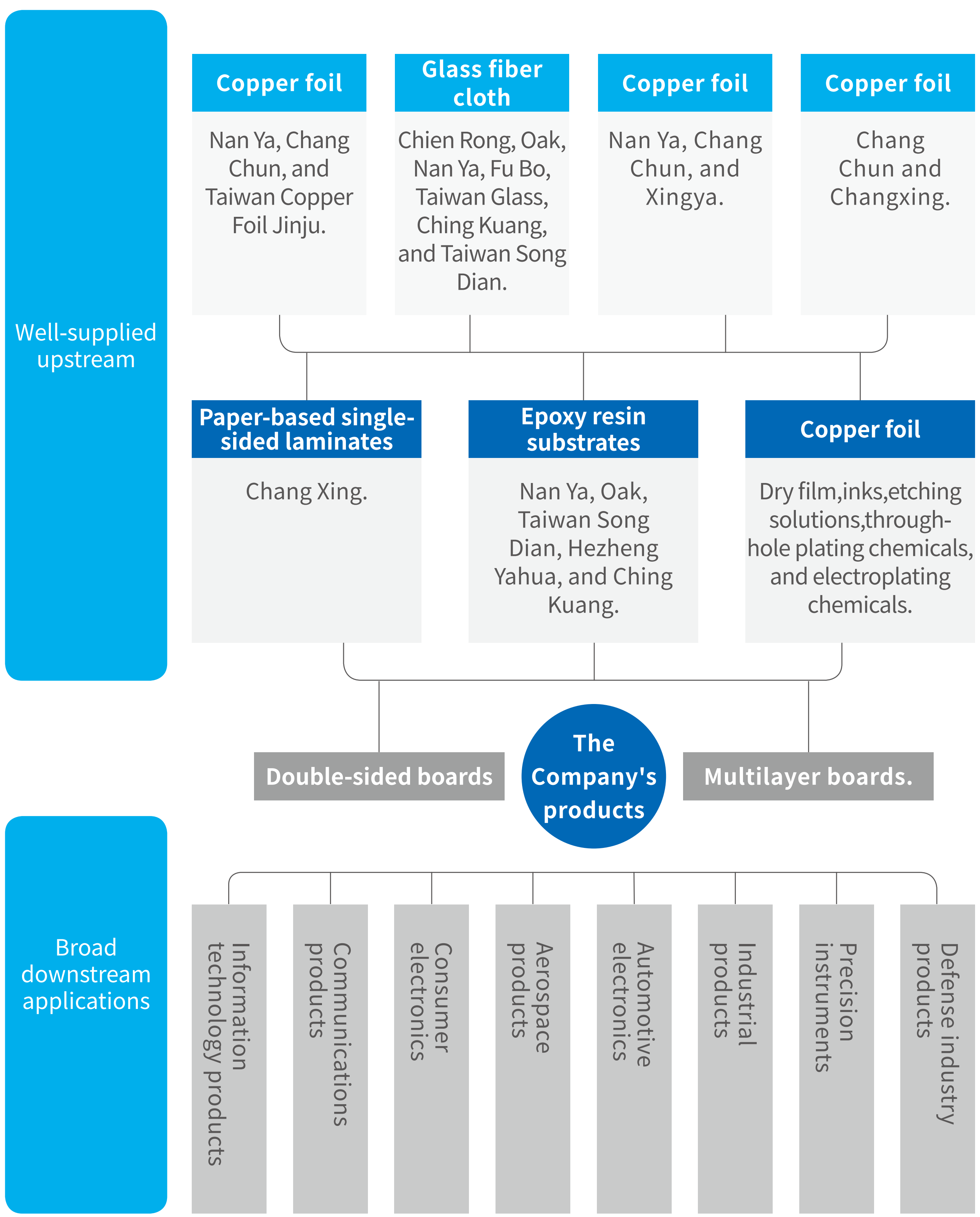
Facing industry competition and future challenges, the Company will continue to cultivate PCB manufacturing technology, optimize resource allocation, and expand the range of product applications, striving to play a key role in the global electronics industry chain and contribute more to sustainable development and social value creation.

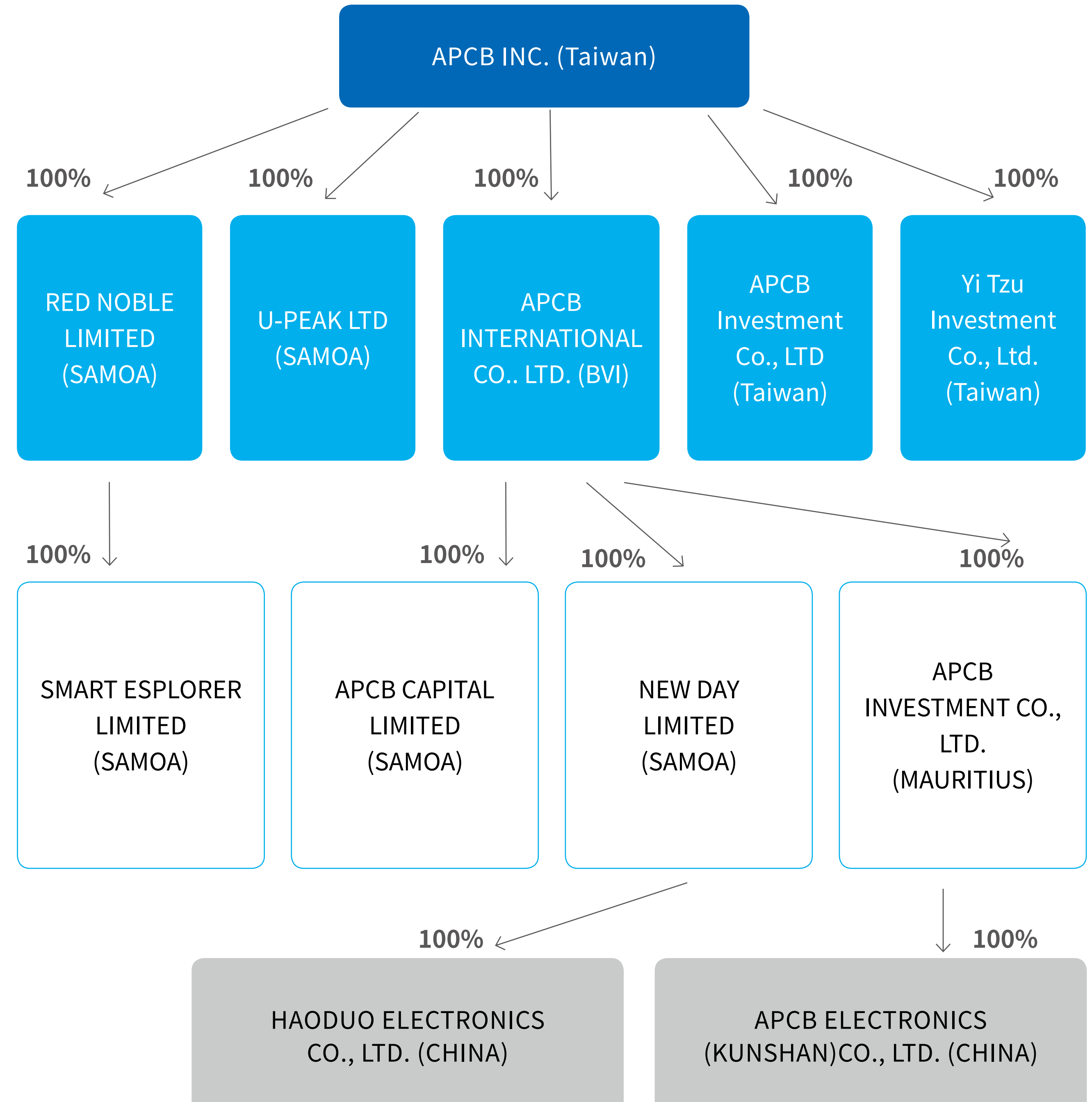
Value Chain Overview

APCB is deeply engaged in the core PCB manufacturing process, covering key stages such as PCB circuit design, substrate selection and treatment, precision etching,drilling and forming, solder-mask coating, and electrical-performance testing, while also conducting the trading business of PCB products. Application areas include memory module boards, notebook computers, network and communication equipment, office and home appliances, automotive electronics, smart meters, power supplies, SSDs, and optical communications. The Company has established a production base in Kunshan, China, building stable cooperative relationships with globally renowned enterprises and gradually expanding into PCB supply-chain integration and the optimization of matching with customer applications.

Company Name	APCB Inc.
Company Type	Listed company
Stock Code	6108
Date of Incorporation	December 8, 1981
Headquarters Location	No.6 Lane84,Chun-Ying St., Shu-Lin City, Taipei, 23863, Taiwan
Industry Category	Electronics technology
Main Products and Services	The manufacture and sale of printed circuit boards (PCBs).
Revenue	4,176,321NT$ thousand
Number of Employees	1,614
Operating Sites	APCB (Taiwan), (Shulin plant) APCB (Kunshan), (Kunshan plant)

Printed circuit board industry linkage map





In 2025, several significant changes have occurred in APCB's value chain:

Suppliers	Following the cessation of production activities at the Taiwan headquarters, the Company has substantially reallocated its production capacity, with the majority of manufacturing and operational activities shifting to the Kunshan plant. Consequently, the composition and geographical distribution of the supplier base have changed accordingly.

Editorial Policy

APCB has always taken corporate sustainable operations as its core pursuit and has actively enhanced information transparency, continuously advancing various concrete measures and accumulating good performance.We sincerely hope that all stakeholders will continue to follow the Company's development and offer valuable suggestions, helping us advance steadily and continue to progress on the path of corporate sustainable operations.

Management Philosophy and Sustainability Strategy

Management Philosophy

Integrity	Taking integrity as the cornerstone, we demonstrate a high sense of responsibility and trust toward customers, employees, shareholders, and partners, building robust and long-term cooperative relationships. We adhere to ethical standards in business activities, ensure transparency and fairness, and win the trust of the market and society.
Innovation	We continuously pursue technological innovation and process optimization to enhance product competitiveness and market value, and we are committed to providing high-quality solutions that meet market needs. We invest R&D resources and strengthen exploration of new materials, new processes, and smart manufacturing to maintain our leading position in the industry.
Respect	We respect every employee, partner, and customer, value diverse opinions and an inclusive culture, and face change and challenges with an open attitude. We support and promote human-rights protection and equal-opportunity policies, ensuring that all personnel can realize their potential in a safe and respectful envi-ronment.
Unity	We emphasize teamwork and shared growth, integrate internal and external resources, and build a harmonious and efficient working environment to achieve the goal of co-creating value. We motivate employees to be guided by shared goals, encourage cross-departmental cooperation, and jointly face challenges and share results.

Sustainability Strategy

The Company incorporates the Environment, Social, and Governance (ESG) philosophy into the core framework of its corporate operating strategy, taking a dynamic balance between economic benefit and social value as its goal, and solidly fulfilling its corporate responsibility for sustainable operations.

Upholding integrity-based governance principles	establishing sound internal-control and audit mechanisms, strengthening the transparency of information disclosure, ensuring that decision-making processes are fair and compliant, and safeguarding stakeholders' rights and interests through a high-standard governance structure.
Implementing responsible-procurement mechanisms	preferentially selecting suppliers that meet environmental and labor-rights standards, building long-term, stable local cooperative relationships, and promoting sustainable and responsible operation across the entire supply chain.
Deeply cultivating R&D in the PCB field	By adhering to the five core standards of quality, delivery, service, technology, and cost, the Company delivers tailored solutions that address customers' specific requirements, ensures products comply with international standards, and continuously strengthens customer satisfaction and confidence.
Valuing employee development and rights protection	providing comprehensive compensation and benefits, professional training, and a safe working environment, upholding the philosophy of "respect and unity," fostering a fair and inclusive organizational culture, and unlocking employee potential and foster team cohesion.
Actively giving back to society	participating in public affairs such as charity and industry cultivation, paying attention to the needs of disadvantaged groups and local development, and fulfilling corporate social responsibility through concrete action to create shared and mutually beneficial social value.
Confronting the challenges of climate change	promoting green production and energy-saving and carbon-reduction measures, strengthening resource recycling and waste control, continuously optimizing processes and equipment, reducing the negative impact of operations on the environment, and protecting ecological sustainability.

Awards and Honors and Management Systems

Awards and Honors (Selected)

APCB (Taiwan)

Outstanding Enterprise in Corporate Disaster Prevention, New Taipei City
Presented by: Mayor of New Taipei City

APCB (Taiwan)

Certificate of Appreciation for Charitable Donation to National Health Insurance
Presented by: National Health Insurance Administration, Ministry of Health and Welfare

APCB (Taiwan)

Certificate of Appreciation for Initiating Blood Donation to Aid Patients
Presented by: Taipei Blood Center

APCB (Taiwan)

Certificate of Appreciation for Promoting a Smoke-Free Healthy Workplace
Presented by: New Taipei City Department of Health

Awards and Honors (Selected)

Yuexia Cao, the Chairperson of APCB

Rotary Foundation Donation Award
Presented by: Hua-Hsin Rotary Club of Taipei

Yuexia Cao, the Chairperson of APCB, and Jincai Lai, the President of APCB

Meritorious Service to Firefighting
Presented by:ShutanVolunteer Firefighter Squad, New Taipei City

APCB (Kunshan)

High- and New-Technology Enterprise
Presented by: Department of Science and Technology of Jiangsu Province; Department of Finance of Jiangsu Province; Jiangsu Provincial Tax Service, State Taxation Administration

APCB (Kunshan)

2025 Intellectual-Property-Intensive Enterprise in the New Display Industry of the Kunshan Development Zone
Presented by: Kunshan Development Zone Bureau of Science and Technology (Intellectual Property Office)

APCB (Kunshan)

Enterprise with Outstanding Contribution in R&D Investment
Presented by: CPC Kunshan Municipal Committee and Kunshan Municipal People's Government

APCB (Kunshan)

National Demonstration Unit for Energy Conservation, Emission Reduction and Environmental Commitment
Presented by: China Environment News

Awards and Honors (Selected)

APCB (Kunshan)

Kunshan Volunteer Federation
Presented by organization:
Kunshan Volunteer Federation

APCB (Kunshan)

City-Wide Weaving-Love Honor
Presented by: Kunshan Charity
Federation

APCB (Kunshan)

2025 "City Partners Warm-Heart Initiative"
Volunteer Service Project
Outstanding Partner Enterprise Award
Presented by: Kunshan Development Zone
New Era Civilization Practice Center and
Kunshan Xinyifeng New Kunshan Residents
Public Welfare Service Center

APCB (Kunshan)

Educational Assistance Partner
Presented by organization: Kunshan
VolunteerFederation

Awards and Honors (Selected)

APCB (Kunshan)

Kunshan Development Zone Safety
School Confined Space On-Site
Training Site

APCB (Kunshan)

Most Beautiful Caring Group
Organized by: Jiuru Cheng Elderly
Care Industry Group

Awards and Honors (Selected)—Customer Plaques

Management Systems

APCB

Supplier BPI Project Award
Presented by: LITE-ON
Technology Corporation

APCB

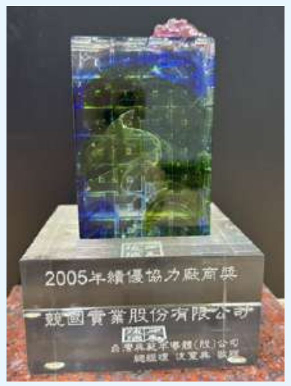
Best Partner Award
Presented by: LITE-ON
Technology Corporation

APCB

Excellent Quality Award
Presented by: Chicony
Electronics Co., Ltd.

Awards and Honors (Selected)—Customer Plaques

Management Systems



APCB

Outstanding Supplier Award
Presented by: Taiwan Paradigm Semiconductor Co., Ltd.

APCB

Best Teammate Award
Presented by:Li-Ming Technology Co., Ltd.

APCB

Outstanding Supplier Award
Presented by: ELAN Microelectronics Corporation

Management system

APCB (Taiwan)

2023.09.17-2026.09.16
IATF 16949
IATF 16949 Quality Management System certification

APCB (Taiwan)

2023.09.20-2026.08.31
ISO 9001
ISO 9001 Quality Management System certification

APCB (Taiwan)

2024.10.09-2026.12.19
ISO 14001
ISO 14001 Environmental Management System certification

Management system

APCB (Taiwan)

2024.10.09-2025.07.01
ISO 45001
ISO 45001 Occupational Safety and Health Management System certification

APCB (Kunshan)

2025.04.10-2028.04.14
(renewed)
ISO 14001
ISO 14001 Environmental Management System certification

APCB (Kunshan)

2025.04.10-2028.04.15
(renewed)
ISO 45001
ISO 45001 Occupational Safety and Health Management System certification

APCB (Kunshan)

2023.12.22-2026.11.25
ISO 50001
ISO 50001 Energy Management System certification

APCB (Kunshan)

2025.05.31-2028.05.30
AWS
Alliance for Water Sterwardship (AWS) Certification

APCB (Kunshan)

2023.06.22-2026.06.21
IECQ QC 080000
Hazardous Substance Process Management

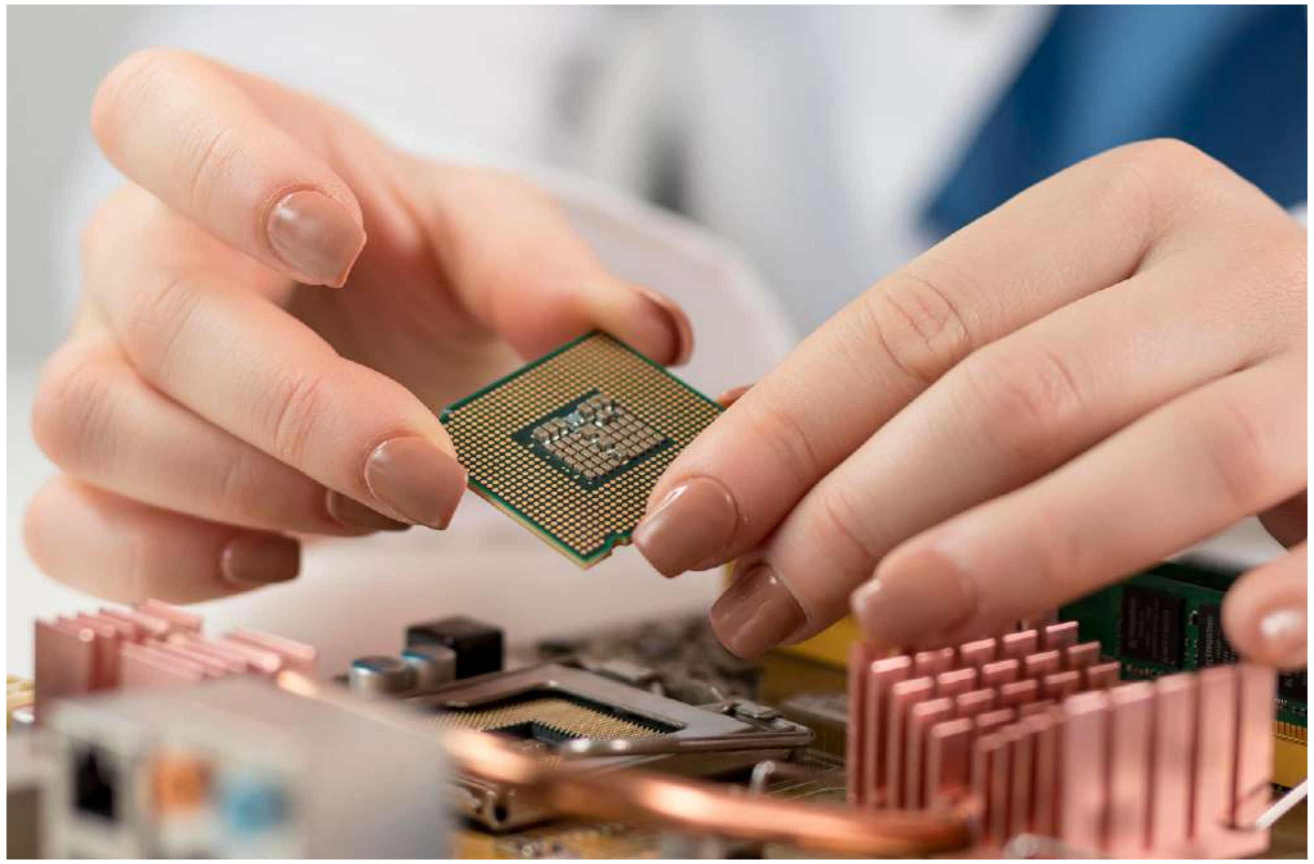
01
Sustainable Operations • Execution-Driven Core

01 Sustainable Operations • Execution-Driven Core

1.1. Governance Structure for Advancing Sustainable Development

Based on the statutory requirements of the *Sustainable Development Action Plans for TWSE Listed Companies*, the Company has established a sustainable-development governance structure characterized by "leadership by the decision-making level, cross-functional collaboration, and full participation." Through the *Sustainable Development Best-Practice Principles*, the Board of Directors authorizes the President to establish a cross-departmental ESG Cross-Functional Team, clearly defining the responsibilities and operating mechanisms at each level to ensure that environmental, social, and governance (ESG) issues are fully integrated into business management and to continuously optimize the effectiveness of sustainable-development efforts.

With respect to the regulated operation of information disclosure, the Company has established a complete *Information Disclosure Mechanism*. In addition to designating dedicated personnel to coordinate matters related to external information disclosure, it also strengthens the disclosure quality of material information through a spokesperson system, ensuring that all material information can be announced externally in a timely, accurate, and fair manner, so that shareholders and stakeholders can fully grasp the Company's financial condition and business-development trends.



The Company's sustainability governance structure is organized into three levels: the Decision-Making Level, Coordination Level, and Execution Level. Each level has clearly defined responsibilities and operates in a coordinated manner to advance the Company's sustainability objectives.

Decision-Making Level

Organizational Positioning
The highest decision-making body for sustainable development, responsi-ble for approving sustainable-development strategies, goals, and material matters

Personnel
President

Core Responsibilities
Approving sustainable-development action plans, reviewing annual pro-gress reports, and coordinating the resolution of major cross-departmental challenges

Coordination Level

Organizational Positioning
Undertakes the overall planning, promotion, and supervision functions of sustainable-development work

Supervising Unit
APCB (Taiwan): the Audit Department
APCB (Kunshan): Audit Office

Core Responsibilities
Responsible for the external disclosure of sustainability information, conducting stakeholder communication,maintainingthe structure, organizing meetings, compiling data, and performing day-to-day coordination

Execution Level

Execution Teams
Economic Team, Occupational Safety and Health Team, Product Responsibility Team, Employee Welfare Team, Social Responsibility Team

Organizational Positioning
Based on core ESG topics, cross-functional teams are established, led by the relevant business departments with the cooperation of collaborating departments, to ensure that specific work is implemented

ESG Cross-Functional Team Organizational Chart

APCB (Taiwan)

ESG Cross-Functional Team Organizational Chart

General Manager

- Execution Oversight: Internal Audit Department
- Corporate Governance Officer: Finance Department

Economic Working Group	Occupational Health and Safety Working Group	Occupational Health and Safety Working Group	Occupational Health and Safety Working Group	Occupational Health and Safety Working Group
Topics: Corporate Governance; Sustainable Operations; Business Integrity; Risk Management; Economic Performance; Information Security	**Topics:** Overall Safety; Energy Saving; Waste Reduction; Wastewater; Air Emissions; Waste; Occupational Safety	**Topics:** Supplier Management (Environment, Labor, Human Rights); Product Responsibility; Customer Relations	**Topics:** Compensation and Benefits; Labor Relations; Talent Development	**Topics:** Local Community Communication; Participation in Public Welfare Activities
Responsible Departments: General Manager's Office; Internal Audit Department; Finance Department; Information Department	**Responsible Departments:** General Manager's Office; Internal Audit Department; Occupational Health and Safety Office; Environmental Safety Office	**Responsible Departments:** Sales Department; Engineering Department; Procurement Section; Customer Service Section; Quality Assurance Section	**Responsible Departments:** Responsible Departments: Administration Department; Occupational Health and Safety Office	**Responsible Departments:** General Manager's Office; Occupational Health and Safety Office; Environmental Safety Office; Administration Department

ESG Cross-Functional Team Organizational Chart

APCB (Kunshan)

ESG Cross-Functional Team Organizational Chart

General Manager

- External Coordination: General Manager's Office
- Execution Oversight: Internal Audit Office

Economic Working Group	Occupational Health and Safety Working Group	Occupational Health and Safety Working Group	Occupational Health and Safety Working Group	Occupational Health and Safety Working Group
Topics: Corporate Governance; Sustainable Development; Ethical Integrity; Risk Management; Economic Performance; Information Security	**Topics:** Materials; Energy Saving; Carbon Reduction; Water Use; Wastewater; Waste; Occupational Safety	**Topics:** Supplier Management (Environment, Labor, Product Responsibility, Human Rights); Innovation and R&D; Customer Relations	**Topics:** Compensation and Benefits; Labor Relations; Talent Development	**Topics:** Local Community Communication; Participation in Public Welfare Activities
Responsible Departments: General Manager's Office; Information Department; Internal Audit Office; Finance Department	**Responsible Departments:** Maintenance Department; Administration Department; Maintenance Division; Environmental Safety Department; Materials Department; General Affairs Section	**Responsible Departments:** R&D Engineering Department; Sales Department; Quality Management Department; Customer Service Department; Administration Department; R&D Department; Engineering Department; Quality Assurance Department	**Responsible Departments:** Administration Department; Management Department; Human Resources Section	**Responsible Departments:** Maintenance Department; Environmental Safety Department; Administration Department; Management Department; Club – Cihui Society

Legal Basis: Established in accordance with the Sustainability Development Action Plan for listed companies to form a steering task force, and to regularly collect information and review reports.

Operating Mechanism

Periodic Review	Each cross-functional team collects ESG-related data and progress updates according to established reporting cycles, conducts thematic review meetings, and prepares periodic progress reports.
Reporting Mechanism	The executive secretary consolidates the reports of each team and submits them to the leading implementation unit and the chair for review, ensuring that the decision-making level grasps progress in a timely manner.
Resource Coordination	For cross-departmental collaborative matters, the leading implementation unit coordinates overall, and when necessary requests the chair to convene a thematic meeting to resolve them.
Dynamic Updating	The governance structure (e.g.,version iteration) and work priorities are periodically updated in accordance with regulatory changes, industry trends, and stakeholder feedback.

Sustainability Advocacy

During the reporting period, the Company conducted 2 sustainability advocacy and education-training sessions, with training themes covering, respectively, advocacy of relevant laws and company SOPs, and the 2025 sustainability-indicator management process.

Sustainability Advocacy and Education Training	
Date of Advocacy	**Advocacy Content**
July 21, 2025	1. Confirmation of the content of the 2024 Sustainability Report 2. Advocacy of ESG-related laws and regulations 3. Advocacy of company SOPs: *Code of Business Integrity* *Corporate Social Responsibility Best-Practice Principles* *Fraud Management Procedures* *Company Risk Management System* *Code of Ethical Conduct* *Sustainability Information Management Procedures*
May 6, 2025	1. 2025 sustainability-indicator management process (legal basis: the IASB International Financial Reporting Standards and the ISSB Sustainability Disclosure Standards) 2. Advocacy of revising the relevant internal-control systems using the latest organizational chart, in response to relevant regulatory requirements and the 2025 update of the company organizational chart 3. 2025 Internal-Control Component Assessment Table (legal basis: the TWSE's reference items for assessing the effectiveness of internal-control systems)

1.2 The Board of Directors and Functional Committees

1.2.1. Role and Achievements in Sustainability Governance

Overseeing the Advancement of Sustainability Projects

An efficiently operating corporate-governance structure not only helps strengthen internal management and reduce business risk, but also enhances the enterprise's competitiveness and brand value. To ensure the Company's steady development and to safeguard the rights and interests of shareholders and related stakeholders, the Board of Directors guides the ESG Cross-Functional Team in formulating sustainable-development guidelines and integrating the philosophy of sustainable operations into the corporate culture; when necessary, the Board urges relevant units to make adjustments, ensuring that the Company's sustainable-development policies align with actual implementation, and enabling the Board to play a substantive role of participation and oversight in ESG practice.

Board of Directors
The Highest Governance Body
Reviews the Company's financial performance and corporate sustainable-development goals, oversees the entire operating process to ensure compliance with various regulatory requirements, and ensures that the enterprise can adjust strategyin a timely mannerandmaintainagile responsiveness when the market environment changes

Shareholders' Meeting
The Highest Decision-Making Body
Bears the responsibility for deliberating on the Company's material matters and must, within the prescribed period, hear the business reportsubmittedby the Board, ensuring that the Company's operating directionremainsconsistent with the overall interests of shareholders

President
Core of the Operational Execution Level
Assists the Chairperson in planning the Company's overall operating guidelines and formulates specific sustainable-development strategies according to the enterprise's development needs, providing execution support for the governance goals and operating directiondeterminedby the Board and driving the implementation of governance requirements and operating goals.

During the reporting period, the Company convened six Board meetings, with a director attendance rate of 95.65%. Key matters reported to the Board included significant financial matters, internal audit matters, and corporate governance issues. Among these, the Greenhouse Gas Inventory and Verification Schedule Planning was formally incorporated into the Board's agenda for discussion, demonstrating the Board's ongoing oversight of climate-related management and sustainability initiatives.

Sustainability Reporting Management

Each year, the Company reports the prior year's ESG implementation to the Board, covering the policies, goals, and implementation results of material issues, and assesses their feasibility and degree of implementation. Each year, the ESG Cross-Functional Team collects the relevant content and data; after internal review and information consolidation, the sustainability report is compiled,submitted annually to the Board for review and examination, and published upon approval.

1.2.2. Board Structure and Operations

Members and Diversity

In considering the composition of its Board of Directors, the Company takes diversity into account and formulates appropriate diversity policies based on its own operations, business model, and development needs. These policies include, but are not limited to, basic attributes and values such as gender, age, nationality, and culture, as well as knowledge and skills such as professional background, professional expertise, and industry experience. APCB's current Board of Directors consists of 8 directors (including 4 independent directors), of whom 5 are female directors, representing 62.5% of the Board.

Category	2023		2024		2025	
	Seats	Proportion	Seats	Proportion	Seats	Proportion
Gender Composition of Board Members						
Female	5	62.50%	5	71.43%	5	62.50%
Male	3	37.50%	2	28.57%	3	37.50%
Age Composition of Board Members						
31–40	0	0.00%	0	0.00%	1	12.50%
41–50	0	0.00%	0	0.00%	0	0.00%
Above 50	8	100.00%	7	100.00%	7	87.50%
Educational Composition of Board Members						
Master's degree and above	2	25.00%	2	28.57%	4	50.00%
Bachelor's degree	3	37.50%	3	42.86%	2	25.00%
Other	3	37.50%	2	28.57%	2	25.00%

Nomination and Selection

Director elections are held in accordance with the nomination procedures set out in the *Company Act*. the qualifications and election of independent directors comply with the *Regulations Governing the Appointment of Independent Directors and Compliance Matters for Public Companies*. The Company strictly reviews items such as the qualifications, educational and professional backgrounds of director candidates, provides the review results to shareholders for reference, and uses a cumulative-voting system to elect qualified directors.

Conflict of Interest Recusal

To strengthen the foundation of corporate governance and enhance the effectiveness of decision-making and supervision, APCB has specially formulated the Rules of Procedure for Board Meetings. These rules clearly define the scope of responsibilities of independent directors, thereby establishing a comprehensive board operating framework and safeguarding the independent stance of independent directors in the performance of their duties. All directors uphold a high standard of self-discipline in implementing the principle of conflict of interest recusal: If a matter discussed at a Board meeting involves a conflict of interest with a director or any legal entity the director represents, the director must fully disclose the core information regarding the conflict of interest during the meeting. If the matter may harm the Company's interests, the director must recuse themselves from both discussion and voting, and may not exercise voting rights on behalf of any other director, thereby ensuring the absolute neutrality of the decision-making process throughout.

Performance Evaluation

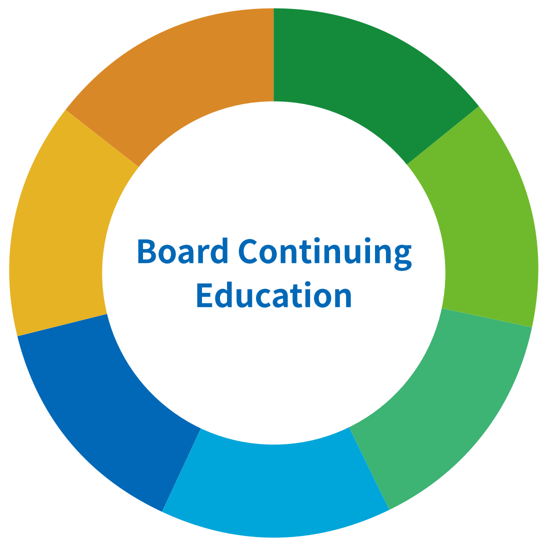
To cultivate high-level decision-making wisdom, the Company has established the *Board Performance Evaluation Procedures*. Methods of evaluation include internal Board self-assessment, the engagement of external professional institutions or experts, or other appropriate means of conducting performance evaluation. The results of the Board's overall performance evaluation may serve as a reference basis for the future selection or nomination of new directors; the results of individual directors' performance evaluations may likewise serve as an important reference for setting their individual compensation, realizing a precise incentive system of "higher performance, higher reward" and ultimately building a "decision-making—oversight—incentive" trinity governance ecosystem.

Board Performance Evaluation Mechanism

Form of Evaluation	Frequency of Evaluation	Evaluation Result
Questionnaire self-assessment	Annually	The self-assessment result in 2025 was 95 points

Board Continuing Education

The Company is committed to enhancing the professional knowledge and skills of Board members and strengthening their ability to manage various risks,so as to safeguard the Company's long-term stable development. Board members should generally possess the knowledge, skills, and accomplishments necessary to perform their duties; the abilities the Board as a whole should possess are as follows:



1. Operational judgment.
2. Accounting and financial-analysis ability.
3. Business-management ability.
4. Crisis-handling ability.
5. Industry knowledge.
6. International-market perspective.
7. Leadership.
8. Decision-making ability.

During the reporting period, we've arranged the course "Achievement and Disclosure of IFRS 18 Financial Statements: Analysis and Practical Challenges," aimed at helping Board members deeply understand the latest financial-reporting standards, master the techniques for preparing complex statements, and enhance their professional judgment in financial-information disclosure. All directors attended this training, laying a solid foundation for the Company's future development. We believe that, through continuous learning and improvement, the Board can better fulfill its duties, lead the Company in maintaining a competitive edge in a fierce market, and achieve sustainable development.

Board Continuing Education

Board Continuing Education		
Indicator	Unit	Performance in 2025
Number of director continuing-education sessions	session	6
Director continuing-education attendances	person-time	46
Average training hours per Board member	hour	2.88
Ratio of director continuing-education hours meeting the continuing-education guidelines	%	100

Compensation Policy

The policy, system, standards, and structure of APCB directors' compensation are established and periodically reviewed by the Remuneration Committee, its authority also includes periodically assessing and determining the compensation of directors and managers and submitting its recommendations to the Board for discussion.

Pursuant to the *Articles of Incorporation*, if the Company is profitable in a given year, no more than 3% of the amount shall be allocated as directors' remuneration. If the Company still has accumulated losses, an amount must be reserved in advance to make up the losses.If the Company still has accumulated losses, it shall first reserve an amount sufficient to cover such losses.

At the operational level, the Remuneration Committee strictly observes the duty of care of a good administrator, ensuring that the Company's compensation complies with relevant laws and is competitive enough to attract outstanding talent. The performance evaluation and compensation planning of directors and managers must reference the prevailing levels of peer companies and incorporate multiple assessment factors, including the time individuals invest, the responsibilities they bear, the achievement of individual goals, performance in concurrently held positions, and the Company's compensation levels for equivalent positions in recent years; consideration must also be given to the Company's achievement of short- and long-term business goals and its financial condition, in order to assess the reasonableness of the connection between individual performance, the Company's operating performance, and future risk.

In addition, to avoid leading directors and managers to engage in conduct that exceeds the Company's risk appetite in pursuit of compensation, the disbursement proportion of short-term performance remuneration for directors and senior managers, as well as the payment schedule of part of the variable compensation, are determined after comprehensive judgment based on industry characteristics and the nature of the Company's business, ensuring fairness in compensation allocation.

1.2.3. Structure and Operations of Functional Committees

APCB has always placed business integrity and the protection of stakeholders' rights and interests first. Through a three-dimensional structure of "basic internal control + professional governance + independent oversight," it has established a dynamic review and optimization mechanism, adjusting internal-control processes and execution standards in a timely manner according to market-environment fluctuations, industry-policy changes, and the phased goals of operational development, ensuring that they always possess high adaptability and execution capability.

As the core framework of corporate governance, APCB has established two major functional committees (the Audit Committee and the Remuneration Committee) to provide professional support for Board operations. Both committees are appointed by Board resolution and carry out their work under the principles of fairness, impartiality, and transparency; through professional division of labor, they assist the Board in controlling various risks throughout the operating process while focusing on defending the legitimate rights and interests of shareholders, making corporate-governance decisions more objective and credible.

Functional Committees	Remuneration Committee Seats	seats	4
	Independent Director Seats on Remuneration Commit-tee	seats	4
	Remuneration Committee Attendance Rate	%	87.50
	Audit Committee seats	seats	4
	Audit Committee Attend-ance Rate	%	90.00

Functional Committee Performance Evaluation Mechanism

Form of Evaluation	Frequency of Evaluation	Audit Committee Evaluation Result	Remuneration Committee Evaluation Result
Questionnaire self-assessment	Annually	2025 Self-Assessment Result: 99 points	2025 Self-Assessment Result: 97 points

Remuneration Committee

To implement corporate-governance transparency and ensure that the compensation of directors and managers is linked to operating performance and long-term sustainability goals, APCB, by Board resolution, adopted the *Remuneration Committee Charter* and established the Remuneration Committee under the Board as an independent oversight unit for compensation decisions.During the reporting period, its specific operation and governance value are as follows:

The Committee has 4 members, all of whom are independent directors. In terms of operation, it convenes at least 2 regular meetings each year as required, with a 87.5% attendance rate of all members; all matters are concluded after full discussion and submitted to the Board for deliberation and approval, ensuring a complete and transparent decision-making process.

The Remuneration Committee exercises its authority with the "duty of care of a good administrator," focusing its core responsibilities on "establishing a fair and sustainable compensation mechanism," including:

1. Establishing and periodically reviewing the compensation policy, system, standards, and structure, as well as the performance goals of directors and managers;
2. Periodically assessing the achievement of directors' and managers' performance goals and accordingly determining the content and amount of individual compensation, preventing any disconnect between compensation and performance;
3. Periodically reviewing the *Remuneration Committee Charter* in line with changes in Taiwan's regulations and the Company's operating needs, and proposing amendments to ensure the system remains compliant and applicable.

To prevent the compensation mechanism from leading the management team to exceed its risk appetite, the Committee, when assessing compensation, strictly follows the principles below to avoid leading the management team to take on excessive risk:

Compensation complies with relevant local laws and is at a level sufficient to attract and retain outstanding management talent.

With reference to prevailing payment levels among peers, it comprehensively considers the time invested by individuals, the weight of their responsibilities, the achievement of goals, and cross-position performance, and links these to the Company's short- and long-term business goals and financial condition to assess the alignment between individual performance and the Company's operating performance.

Avoiding the design of compensation mechanisms that may lead directors and managers to exceed the Company's risk appetite.

The proportion of short-term performance-based remuneration and the timing of variable compensation payments for directors and senior executives are flexibly adjusted according to industry characteristics and the nature of the Company's business. Remuneration levels are set in compliance with relevant Taiwanese laws and regulations and are designed to be sufficient to attract and retain professional talent capable of driving sustainable operations.

While referencing peer compensation levels, it links individual responsibilities and performance with the Company's short-term operating results and long-term financial health, ensuring that compensation is synchronized with the Company's overall value.

Audit Committee

The Board of our company has formally adopted the Audit Committee Charter and established the Audit Committee as required, serving as the Company's core oversight unit responsible for assisting the Board in coordinating issues such as accounting, auditing, financial reporting, and risk management, thereby ensuring the transparency and soundness of the Company's operations. Its specific operation is as follows:

The Committee is composed entirely of 4 independent directors, with 1 convener who coordinates the convening of meetings and the advancement of proposals, all 4 members possess relevant professional experience in business, finance, law, accounting, or other areas required for the Company's operations. One member holds a professional qualification (such as judge, prosecutor, lawyer, or certified public accountant), enabling the Committee to apply specialized expertise to ensure high-quality decision-making and protect the rights and interests of shareholders and stakeholders.

The Audit Committee takes "strengthening oversight, ensuring compliance, and preventing risk" as its core goals; its main responsibilities include:

1. Reviewing the fairness and authenticity of the Company's financial statements, ensuring the accuracy and transparency of financial-information disclosure;
2. Overseeing the design and execution effectiveness of the Company's internal-control system, periodically reviewing internal-control deficiencies, and promoting improvements;
3. Assessing the independence and operating effectiveness of the internal-audit unit, ensuring that audit work is not interfered with by other units;
4. Reviewing the appointment, dismissal, and remuneration of the attesting accountant, and assessing the accountant's independence and professional performance;
5. Identifying and assessing the Company's major financial and operational risks, formulating risk management and control strategies, ensuring that the Company's compliance with Taiwan listing rules and relevant laws, and safeguarding its long-term development.

To strengthen the effectiveness of internal oversight, the Company hasestablishedcross-unit, multi-level communication channels.

Audit Committee Meetings	
Frequency	At least once each quarter as required; a total of 5 were convened during the year.
Participants	Audit Committee members
Attendance Rate	The attendance rate of all members reached 90.00%, with no absences or proxy attendance.
Meeting Purpose	To ensure that all proposals are resolved after full discussion and prudent assessment, reflecting the proactiveness and completeness of the Committee's operation.

Internal Meetings	
Frequency	Once each quarter
Participants	Head of internal audit and all independent directors
Meeting Purpose	To report in detail on the execution status of internal audit, the issues identified, and the progress of improvements, ensuring that the internal-control mechanism is effectively implemented

Thematic Meetings	
Frequency	Once a year
Participants	Independent directors and the attesting accountant
Meeting Content	The accountant reports the review results of the financial reports to the independent directors; Advocacy of the latest financial standards and regulations is conducted to help Board members grasp regulatory changes; Views are exchanged on the Company's financial management, tax planning, and future financial strategy, enhancing the foresight of decision-making

To achieve a closed loop of governance and oversight, the Company has specially designated an independent Audit Office as a dedicated oversight unit, whose core function focuses on auditing the execution effectiveness of the internal-control system. Through independent and objective audit work, it verifies the actual implementation of the internal-control mechanism and, in accordance with established procedures, periodically submits detailed audit-result reports to the Audit Committee and the Board; these are kept by a designated person appointed by the department head for at least five years and may not be accessed without approval.

To safeguard the credibility of financial information, all of the Company's financial statements are entrusted to a professional accounting firm for periodic auditing and attestation, in strict compliance with relevant laws, ensuring that financial information is disclosed promptly and is true and complete, safeguarding the accuracy and credibility of disclosure at the source.

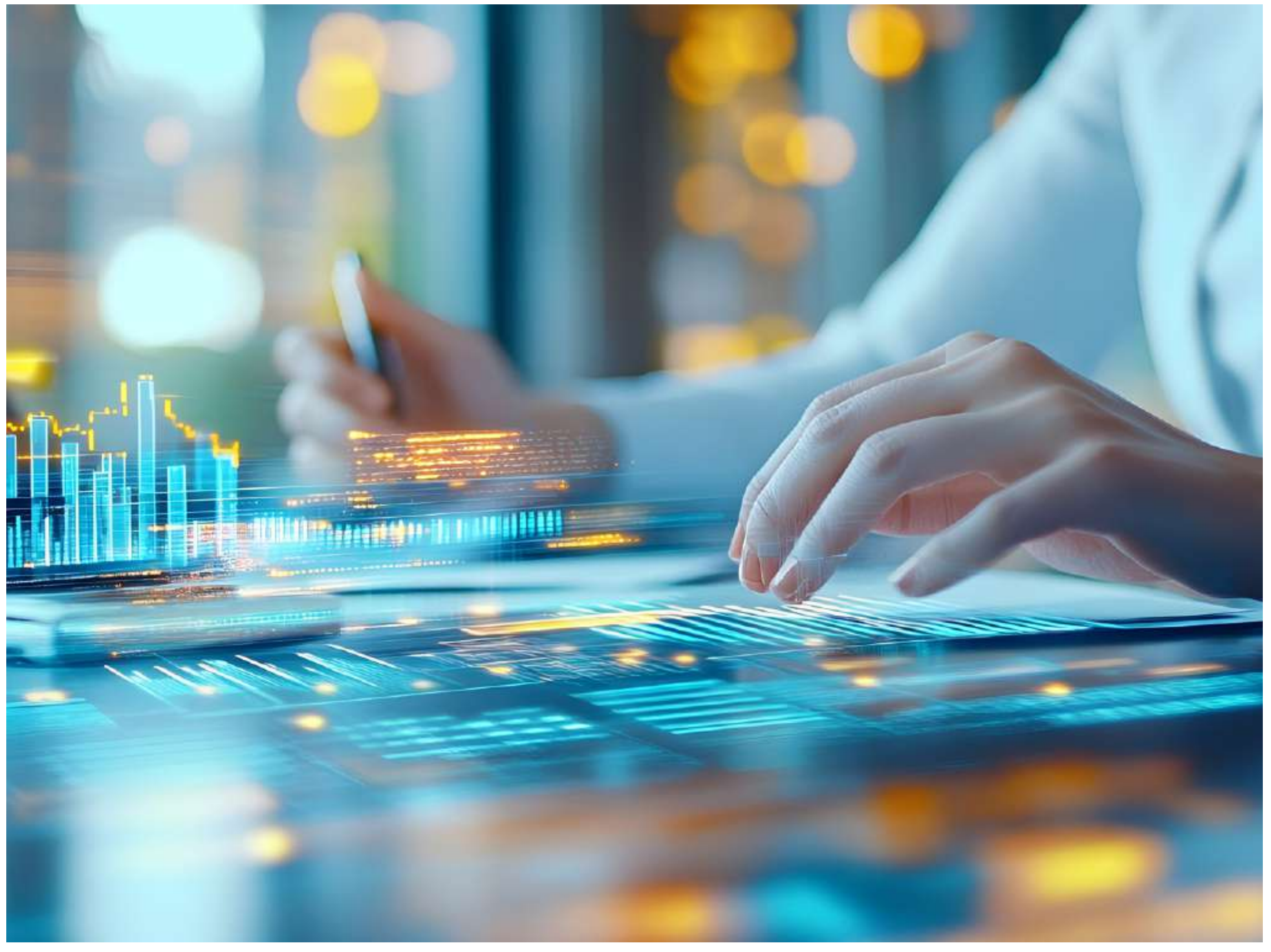
The close collaboration of the three-dimensional structure—whereby the dynamically optimized internal-control mechanism provides the foundational support, the functional committees provide professional governance, and the independent Audit Office conducts objective oversight—forms a powerful governance synergy. This system not only deepens the systematization and professionalization of corporate governance but also realizes the comprehensive protection of all stakeholders' rights and interests, providing indestructible governance support for APCB as it advances steadily on the path of sustainable operations.

1.3 The Board's Role in and Achievements on Sustainability Governance

APCB has established the *Sustainability Information Management Procedures* to ensure that sustainable development practice and governance are effectively implemented. In the field of Environment, Social, and Governance (ESG), the Board of Directors plays a core role of substantive participation and oversight, forming a closed-loop management mechanism of "policy safeguarding—execution follow-up—Board oversight":

1. Holding regular annual meetings to review the work reports submitted by the ESG Cross-Functional Team and to monitor the policy planning, phased goal-setting, and actual implementation results corresponding to material ESG issues.

2. If, during the assessment, a deviation is found between the Company's sustainable-development policies and actual implementation, the relevant responsible units are promptly urged to optimize and adjust.



1.4 Stakeholders and Material Topics

1.4.1. Stakeholder Engagement

The Company recognizes that core stakeholders are a key link in corporate sustainability-strategy planning, and that their needs and expectations directly affect the Company's long-term development direction and operating decisions. Therefore, the Company incorporates stakeholder engagement into the core framework of sustainability governance and, through systematic mechanisms for need identification and response, ensures that the Company's strategy aligns with stakeholders' value goals, laying a foundation for win-win cooperation.

Through identification, the stakeholders directly related to the Company are employees, government agencies, shareholders and investors, financial institutions, suppliers, partners, customers, and public-welfare organizations.

During the reporting period, to gain an in-depth grasp of the issues of concern to each stakeholder group, the Company adopted diversified research methods to carry out engagement work, specifically including:

Questionnaire Surveys	Distributing dedicated questionnaires to groups such as customers, suppliers, and employees to systematically collect the degree of impact of ESG issues or their degree of concern about different ESG issues.
In-Depth Interviews	Inviting representatives of core stakeholders for one-on-one or group interviews to gain an in-depth understanding of their underlying perceptions of different issues.
Industry Trend Analysis	Integrating industry research reports and peer practice cases, comparing stakeholders' issues of concern with industry development trends, to ensure that response strategies are both targeted and forward-looking.
Compilation of Public Information	Collecting public data released by government agencies, civil-society organizations, and partners to help verify the prevalence and priority of stakeholder needs.

Through the above engagement mechanisms, the Company is able to accurately understand stakeholders' expectations and needs and accordingly adjust its operating strategies and cooperation models, ultimately achieving a win-win outcome of "corporate development—stakeholder benefit" and accumulating core value for the Company's sustainable operations.

1.4.2. Identification and Analysis of Material Topics

With reference to the four AA1000 Accountability Principles of Materiality, Inclusivity, Responsiveness, and Impact, and following GRI 3: Material Topics (2021), the Company further assesses the significance of the impacts of material topics on the economy, environment, and human rights. APCB carried out its inaugural double materiality analysis of material topics in 2025. The implementation steps are as follows:

1. Background Review

Combining the Company's operating priorities, key operating resources, and business-continuity priorities with the various links of the supply chain and value chain and stakeholder feedback, an internal and external environmental analysis is conducted as a reference basis for assessing material topics.

2.Establishing the Topic List

With reference to international trends, national policy directions, ESG standard analysis, and industry benchmark comparison, 25 sustainability issues highly relevant to APCB are identified and compiled into the Company's list of sustainability issues.

3.Identifying and Assessing Impacts

Major stakeholders are invited to participate in a questionnaire survey on material topics; based on the survey results, the impact of the Company's ESG management and operations on stakeholders is comprehensively assessed, while the focal concerns of stakeholders such as communities and external institutions are analyzed, integrating the financial impact and operational impact of each issue.

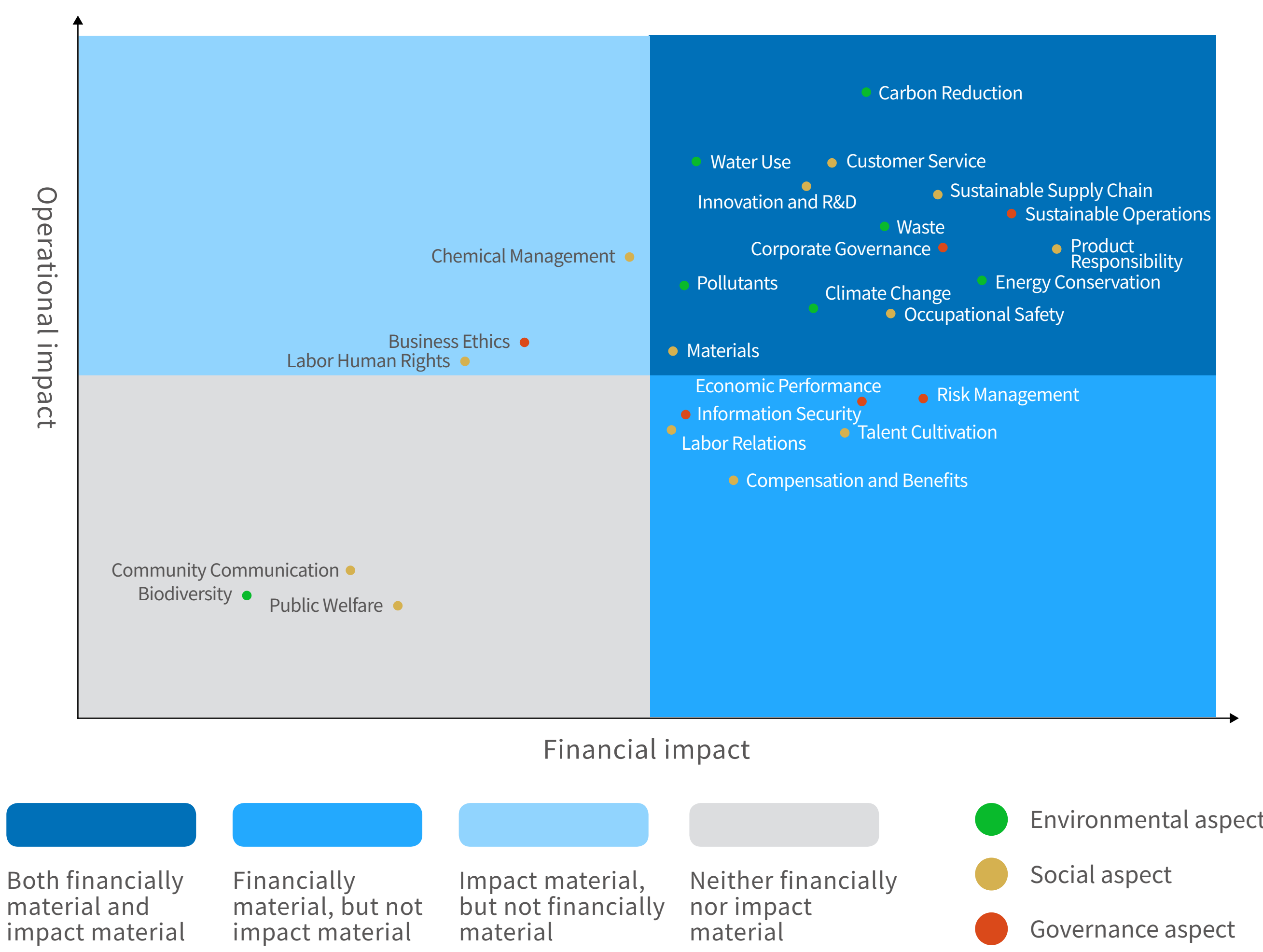
A total of 614 questionnaires were collected in 2025, of which 235 financial-impact survey questionnaires were collected and completed by the Company's senior management; 379 operational-impact survey questionnaires were collected and completed by stakeholders such as employees, suppliers, and customers.

4. Prioritization

Based on the questionnaires sent to stakeholders and the consolidation of internal and external results, the likelihood and degree of occurrence of financial impact and operational impact are tallied, calculated, and ranked; combined with the Company's strategic planning and operating guidelines, the identification results of material topics are verified.

1.4.3. List of Material Topics

Following the analytical process, APCB consolidated the financial impacts and operational impacts of its sustainability issues and identified a total of 13 double-materiality topics, including—on the governance dimension—Sustainable Operations and Corporate Governance; on the environmental dimension, Carbon Reduction, Energy Conservation, Waste, Climate Change, Water Use, and Pollutants; and on the social dimension, Product Responsibility, Sustainable Supply Chain, Customer Service, Innovation and R&D, Materials, and Occupational Safety. APCB has formulated corresponding policies for these material topics and has planned the measures to be taken in actual practice.



Because the analytical method for material topics changed this year—integrating the prior year's degree of impact and degree of concern into "impact materiality," while adding a new "financial materiality" dimension of analysis—the Company's 2025 material topics changed substantially compared with the prior year, increasing from the original 5 material topics to 13 material topics. The newly added topics include Waste, Climate Change, Water Use, Pollutants, Product Responsibility, Sustainable Supply Chain, Innovation and R&D, Materials, Sustainable Operations, and Corporate Governance; the topic "Energy Conservation and Carbon Reduction" was split into "Energy Conservation" and "Carbon Reduction" as two material topics.

1.4.4. Stakeholder Communication Channels

APCB also attaches importance to communication with stakeholders. Through a dedicated stakeholder section on its official website, it provides contact windows for different categories, ensuring that the views and needs of all parties can be conveyed and responded to promptly. Through a two-way communication mechanism, the Company understands the expectations of employees, government agencies and regulators, shareholders and investors, customers, suppliers, communities, and the media, and incorporates them into the considerations of its business decisions, in order to achieve a development model of shared prosperity andcoexistence.

During the reporting period, the communication mechanisms and issues of concern for each stakeholder are summarized in the table below.

Stakeholders	Communication Mechanisms	Issues of Concern
Employees	• Chairperson's mailbox • Personnel Evaluation Committee (semi-annual) • Employee satisfaction survey (annual) • Rewards and Disciplinary Review Committee • Contact(Headquarter): Management Dept. / Ms Bobo Liu(bobo@apcb.com.tw) • Contact (Kunshan plant): Administration Dept. / Director Hsieh(wenshu@apcb-ks.com)	• Occupational safety • Talent cultivation • Labor relations • Compensation and benefits • Labor human rights
Government Agencies and Regulators	• Seminars and training courses on policies and reg-ulations (ad hoc) • Participation in symposiums and various evalua-tions held by competent authorities (ad hoc) • Information announcements on the Market Ob-servation Post System (ad hoc) • Contact(Headquarter): Finance Dept. / Mr. Tsai Cheng-Hung (em@apcb.com.tw) • Contact (Kunshan plant): Environmental Dept. / Deputy Manager Liang(Shane@apcb-ks.com)	• Corporate governance • Sustainable operations • Energy conservation • Water use • Waste • Compensation and bene-fits • Chemical management • Ethics and integrity
Shareholders and Investors	• Annual general meeting of shareholders (annual) • Annual report to shareholders (annual) • Monthly revenue and quarterly financial reports announced on the Market Observation Post System and the company website (monthly and quarterly) • Contact(Headquarter): Finance Dept. / Mr. Tsai Cheng-Hung (em@apcb.com.tw)	• Corporate governance • Economic performance • Sustainable operations • Ethics and integrity

Stakeholders	Communication Mechanisms	Issues of Concern
Suppliers	• Participation in seminars (ad hoc) • Visits and mutual visits (ad hoc) • Provision of safety design specifications (ad hoc) • Contact(Headquarter): Management Dept. / Ms Bobo Liu(bobo@apcb.com.tw) • Contact (Kunshan plant): Administration Dept. / Director Xie(wenshu@apcb-ks.com)	• Sustainable supply chain • Carbon reduction
Customers	• Customer-satisfaction monitoring (annual) • Market surveys and customer interviews (ad hoc) • On-site audit discussions (ad hoc) • Assisting customers in improving process technology and solving material and processing-technology problems (ad hoc) Contact(Headquarter): Sales Dept. / Mr. Hsiao Yin-Wei (jarr@apcb.com.tw) • Contact (Kunshan plant): Sales Dept. /,Mr Willie Huang (Willie@apcb-ks.com)	• Product responsibility • Customer service
Communities	• Communication with community residents (ad hoc) • Participation in community activities (annual) • Contact(Headquarter): Management Dept. / Ms Bobo Liu(bobo@apcb.com.tw) • Contact (Kunshan plant): Administration Dept. / Director Xie (wenshu@apcb-ks.com)	• Community communication • Public welfare
Media / Reporters	• Issuing press releases (ad hoc) • Interviews with the spokesperson (ad hoc) • Contact(Headquarter): Spokesperson / Mr. Tsai Cheng-Hung (em@apcb.com.tw)	• Corporate governance • Economic performance • Sustainable operations • Community communication • Public Welfare • Material Information Disclosure

02
Corporate Governance・Building the Foundation of Integrity

02 Corporate Governance • Building the Foundation of Integrity

2.1 Economic Performance

Unit:NT$ thousand	Item	2023	2024	2025
Direct economic value	Revenue	1,309,629	1,250,649	4,410,760
Economic value distributed	Revenue	1,315,969	1,428,237	3,088,093
	Operating costs	251,002	369,215	849,738
	Employee wages and benefits	123,737	111,384	369,992
	Payments to pro-viders of capital	30,730	40,009	60,741
	Payments to gov-ernment	150	140	0
	Community in-vestment	1,721,588	1,948,985	4,368,565
Economic value re-tained	Total	-411,959	-698,336	42,195

2.2 Taxation

Tax Governance Structure

PCB maintains a robust tax governance framework that aligns tax compliance with sustainability governance objectives. It clearly designates the Finance Department as the dedicated unit for tax management, responsible for formulating tax strategy, supervising execution, and controlling risk.All material tax decisions must be approved by the head of finance to ensure compliance with tax regulations, and the effectiveness of tax governance is reported regularly to the Board each year.

Tax Policy

To strengthen tax resilience, the Company has adopted the following measures:

Compliance First	All tax filings and planning are based on regulations, avoiding aggressive tax-avoidance behavior, and the tax treatment of instruments such as sustainability bonds is disclosed in the prospectus.
Transparency and Risk Control	Through annual tax-strategy review meetings, together with accurate book keeping and retention of relevant supporting documents, and finally with ad-hoc sample audits by the audit unit, the relevant tax operations are monitoredto avoid violations.
External Professional Integration	Regularly engaging in dialogue with accounting firms and tax authorities to respond promptly to regulatory changes, and incorporating the results of such communication into tax-risk assessment.
Regulatory Tracking	Consulting professional accountants and subscribing to domestic and international tax journals and regulatory databases to identify newly added tax laws and avoid tax errors and omissions.

At the same time, the Company implements digital risk control and hasestablisheda tax-management system that ensures the traceability of data through automated bookkeeping, electronic invoicing, and document retention.

2.3 Business Integrity

2.3.1. Philosophy of Business Integrity

APCB adheres to the principle of business integrity, complies with the *Ethical Corporate Management Best-Practice Principles for TWSE/TPEx Listed Companies* and the *Reference Example for TWSE/TPEx Listed Companies in Establishing Codes of Ethical Conduct*, and follows relevant laws such as the *Company Act, the Securities and Exchange Act, and the Anti-Corruption Act,* putting in place a robust governance framework and ethical standards to ensure all directors, managers and employees uphold business integrity principles.

Before taking up their posts, all employees must sign an *Integrity Pact*, pledging to put the Company's interests first and to abide by the obligations of "not accepting improper benefits, not engaging in fraudulent conduct, not violating laws and regulations, and not harming the Company's reputation"; the Company regularly conducts business-integrity education, training, and advocacy for employees at all levels (including department-head-level and above managers), with materials that include thematic courses such as personnel fraud, business integrity, and professional ethics, strengthening all employees' awareness of integrity policies, prevention programs, and the consequences of violations.

2.3.2. Anti-Corruption

The Company has established a three-pillar anti-corruption framework covering regulatory standards, preventive oversight and disciplinary accountability comprehensively eliminates dishonest conduct:

1.Clearly Prohibited Conduct

Directors, managers, and employees are strictly prohibited from directly or indirectly offering, promising, demanding, or accepting any improper benefit, including cash, securities, commissions, kickbacks, unreasonable gifts, leisure invitations and banquets, etc.

Among these, the Company's standard gifts are limited to notebooks or memo pads printed with the supplier's name, and supplier invitations are limited to simple in-plant meals—violators are deemed to have engaged in conveyance of improper benefits.

2.Internal Control and Oversight

The Audit Office is responsible for day-to-day continuous anti-fraud oversight, establishing effective accounting and internal-control systems for high-risk business activities, and strictly prohibiting the setting up of off-book accounts or secret accounts; the head of each unit is the first-line person responsible for fraud management and must regularly conduct fraud-risk assessments.

3.Disciplinary Measures

Those who violate anti-corruption rules are subject to penalties such as warnings, demerits, demotion, and pay cuts according to the severity of the case; serious cases are submitted to the Board for resolution, with legal liability and economic-compensation liability pursued, and the outcomes are disclosed internally.

2.3.3. Anti-Competitive Behavior

The Company strictly follows the principle of fair trading and, through institutional norms,eliminates unfair competitive behavior; the core requirements are as follows:

1. Fair-Trading Requirements

Directors and managers shall treat customers, suppliers, and competitors fairly and may not seek benefits by manipulating information, making false statements, abusing position-related information, or other unfair means.

2. Conflict-of-Interest Recusal

If directors or managers have a potential conflict of interest with the Company's business (e.g., fund transactions or major asset transactions with affiliated enterprises), they must proactively disclose it; when attending Board meetings, if a proposal involves an interest connection with themselves or the legal entity they represent, they shall recuse themselves from the discussion and voting and may not exercise voting rights on behalf of other directors.

3. Prohibition of Competition with the Company

Employees are strictly prohibited from using the Company's property, information, or position to engage in conduct that competes with the Company, ensuring that the Company's legitimate profit opportunities are not harmed.

2.3.4. Communication Channels and Grievance Mechanism

The Company has established diverse and unobstructed reporting and grievance channels and implements a whistle blower protection system:

Reporting Channels	
Email	Chairperson's mailbox:charles@apcb.com.tw President's mailbox:Jack.Chuang@apcb-ks.com Head of Audit's mailbox:jenny@apcb.com.tw/yuna@apcb-ks.com
Telephone	Head of Audit extension: (02) 2683-2626 ext. 1110, 57039999 ext. 1103
Mail Address	**APCB (Taiwan)** Chairperson, No.6 Lane84,Chun-Ying St., Shu-Lin City, Taipei, 23863, Taiwan **APCB (Kunshan)** Head of the Audit, No.1818 Jin-Sha-Jiang North Road, Economic Technical Development Zone,KunShan City,Jiang Su Province, 215300, China

Whistle blowers may report on a named basis; the Company strictly keeps whistle blower information confidential and eliminates any form of retaliation. After accepting a report, the Audit Office forms an investigation team together with relevant units; the investigation members for major fraud cases are appointed by the Chairperson. Major cases involving personnel at the deputy-manager level (inclusive) or above shall be reported to the Board on a project basis regarding the investigation process and handling results. The Company has also established a grievance system to provide affected personnel with a legitimate remedy channel, ensuring that all disputes can be fairly resolved.

During the reporting period, the Company had no employee corruption cases; it did not engage in any form of anti-competitive behavior, anti-trust or monopoly conduct, and incurred no monetary losses.

2.4 Risk Management

2.4.1. Risk Management Mechanism

To strengthen the Company's governance, establish a sound risk-management operating mechanism, and adopt reasonable and effective control measures to ensure the smooth achievement of operating goals, the Company has specially established the *Company Risk Management System* as the guiding policy and execution basis for risk management.Its purpose is to help the Company effectively identify, assess, and manage internal and external risks, so as to ensure that the Company advances steadily on the path of sustainable development.

In its *Operating Plan Management Procedures*, the Company explicitly requires each unit to perform a SWOT(strengths, weaknesses, opportunities, and threats) analysis to comprehensively identify the internal and external risks in the operating process, ensuring that risks are covered without blind spots:

Internal Risk Identification

Systematic assessment is conducted across dimensions such as internal resource allocation, operating processes, technology application, and talent reserves, to accurately identify potential risk factors that may affect the achievement of operating goals;

External Risk Identification

External factors such as market-competition dynamics, policy and regulatory changes, the macroeconomic environment, and industry trends are continuously analyzed to assess their potential impact on the Company's operations, profitability, and sustainable development.

For internal and external risks in the course of operations, APCB, with each responsible department as the core, manages follow-up risk mitigation activities and submits regular risk assessment and response reports to the Board, enabling the corporate-governance units to further oversee the effectiveness of the Company's internal-control system; the Audit Office also oversees the control of the Company's actual or potential risks, tracks improvements, and reports to management.

In addition to duly conducting the self-assessment of the internal-control system, the Board and management review at least annually the self-assessment results of each department and the audit reports of the Audit Office; the head of audit attends Board meetings as required to report on the execution of audit work and attends Audit Committee meetings at least once each quarter to report to the independent directors on the Company's internal-audit execution status and internal-control operation.

2.4.2. Regulatory Compliance

No.	Site of Occurrence	Regulation Violated	Description of Violation	Nature of Penalty	Content of Penalty	Improvement Measures
1	Taiwan plant	Labor Standards Act	Failure to meet the minimum-wage requirement	Monetary penalty	Fine of NT$ 20,000.0	Made up the shortfall below the minimum wage
2	Taiwan plant	People with Disabilities Rights Protection Act	Differential subsidy fee for employing persons with disabilities (5 times)	Monetary penalty	Fine of NT$ 142,950.00	Paid the differential subsidy fee as required
3	Tai-wan plant	Occupational Safety and Health Act	Fine for failing to rectify a missing inspection/ maintenance document within 60 days	Monetary penalty	Fine of NT$ 12,000.0	Rectified the missing inspection/ maintenance document and submitted it to the competent authority for record
4	Taiwan plant	Occupational Safety and Health Act	Failure to install footboards and safety nets on the roof during construction, resulting in employee injury during work	Monetary penalty	Fine of NT$ 30,000.00	Improved safety-protection facilities in accordance with the law
5	Tai-wan plant	Waste Disposal Act	Fine for failing to seal the wastewater-treatment sludge from the electroplating process in fixed packaging and label it with the waste-characteristic mark	Monetary penalty	Fine of NT$ 60,000.0	Labeled each bag with the date and weight
6	Taiwan plant	Environmental Protection Bureau	Fine for failing to file the change of the dedicated environmental-protection personnel for record within 15 days of departure	Monetary penalty	Fine of NT$ 60,000.0	Completed the filing of the change of dedicated environmental-protection personnel

03
Responsible Procurement・Advancing Collaboration and Inclusion

3.1 Supply Chain Management

03 Responsible Procurement • Advancing Collaboration and Inclusion

3.1 Supply Chain Management

3.1.1. Supply Chain Management

APCB upholds the core principles of "standardized management, controllable risk, and mutual benefit," incorporating supply-chain management into an important step of corporate sustainable operations. By establishing comprehensive supplier-screening, assessment, and appraisal mechanisms, it ensures the stability, quality reliability, and compliance of raw-material supply, while strengthening strategic collaboration with suppliers to jointly build a supply-chain system that is both resilient and efficient. By the end of 2025, the Company had a total of 461 cooperating suppliers, with 36 new suppliers introduced during the year.

Supplier Selection and Development Mechanism

In strict accordance with internal rules such as the *Supplier Development and Management Procedures* and the *New Raw-Material Development Procedures*, the Company has established standardized processes for selecting, developing, and assessing new suppliers, ensuring that partners meet the Company's operating and compliance requirements. Specific implementation is as follows:

Admission Review and Risk Control

New suppliers must undergo a comprehensive risk assessment through the *Supplier System Evaluation Audit* and meet relevant regulatory requirements;

Prior to the introduction of any key material, suppliers must undergo a formal risk assessment and the material must pass full qualification testing; new raw materials must pass testing and verification before being included in the qualified-supplier list for transactions, ensuring the safety and reliability of supply sources.

Supporting Execution of Procedural Documents

In line with operating and development needs, the Company has established the *Procurement Procedures*, the *Supplier Development Management Procedures*, and the *New Raw-Material Development Management Procedures*, respectively; all supplier-development and procurement operations are executed in accordance with the above procedural documents, ensuring the standardization of the process flow and the transparency of information.

Compliance-Agreement Constraints

Quality agreements, delivery-management agreements, safety agreements, and strategic-partner commitment letters are signed with all cooperating suppliers, clarifying the rights and obligations of both parties, strengthening compliance control at every link of the supply chain, and reducing operational risk.

Supplier Management and Appraisal System

To strengthen the resilience of the supply chain, the Company optimizes the geographic layout of suppliers with efficiency and stability as its core principles. Currently, more than 80% of key suppliers are located near the Kunshan plant; for distant suppliers, the Company also shortens transport cycles by setting up peripheral warehousing.

At present, the Company has established a multi-dimensional dynamic appraisal and management mechanism to drive continuous supplier base optimization and performance-based differentiation and to ensure that suppliers continuously meet cooperation standards. Through a periodic scoring mechanism, the Company conducts a single-item monthly score for supplier quality and a comprehensive quarterly score across the four dimensions of "cost, quality, service, and delivery"; based on the scoring results, it grants incentives such as increased orders and priority cooperation to outstanding suppliers and issues improvement notices to lagging suppliers, requiring rectification within a set time.

By introducing an online supplier-management platform, the Company has achieved real-time release of management requirements and transparency of order information. Suppliers can grasp order dynamics in real time through the digital management platform and carry out stocking and replenishment in a timely manner, greatly enhancing the responsiveness of the supply chain and ensuring that customer needs are met.

Supplier Collaboration and Incentives

APCB values long-term partnerships with suppliers and strengthens long-term partnership alignment through regular engagement and performance incentives:

Regular Communication Mechanism

A supplier conference or annual banquet is held regularly each year; through face-to-face communication, the Company's operating direction and management requirements are aligned, exchanges on new-material technology are conducted, and the experience exchange and strategic coordination between supply and demand are promoted.

Outstanding Supplier Selection

Annual outstanding-supplier selection criteria are established, comprehensively considering the four dimensions of performance appraisal, transaction scale, strategic partnership, and supply criticality.

Selected suppliers are presented with awards and enjoy cooperation priority, effectively motivating suppliers to continuously enhance their competitiveness.

3.1.2. Sustainable Supply Chain

APCB upholds a responsible operating model, deeply embedding social responsibility in the core of supply-chain management. Through the establishment of clear norms, the signing of binding agreements, and the establishment of systematic audit mechanisms, it strictly requires partners to implement standards such as environmental protection, labor rights, ethical operation, and work safety in their operations, jointly building a robust and sustainable responsible-supply-chain system.

Responsible Procurement and Raw-Material Control

In terms of raw-material environmental and safety control, the Company implements the following standardized practices:

Use of Recycled Materials	Cooperating suppliers proactively confirm whether recycled materials are used and report the related plans; For specific raw materials such as copper sulfate, copper oxide powder, copper foil, and some substrates, the use of 100% recycled materials is explicitly required, reducing the environmental burden through resource recycling.
Recycling Certificate	If recycled materials are involved, the supplier must obtain a valid recycling certificate and bring it under project-register control to ensure transparent sourcing and traceable quality.
Source Prevention	Before all materials are introduced into the supply chain, a *Hazardous Substance Non-Use Survey* must be completed, accompanied by a formal *Hazardous Substance Non-Use Certificate*, preventing environmental and health risks at the source.

Conflict Minerals

To deepen the responsible-procurement mechanism, the Company has established clear requirements for metal suppliers, eliminating indirect funding of armed groups that violate human rights in the Democratic Republic of the Congo and adjoining regions, and safeguarding the ethical bottom line of the industry.

If conflict minerals are determined to be used or contained, the Materials Department requires suppliers to complete the *Conflict Minerals Reporting Template (CMRT)*, the *Extended Minerals Reporting Template (EMRT)*, and the Conflict-Minerals Non-Use Declaration, tracing in detail the sources of mineral raw materials such as tantalum, tin, gold, and cobalt, for the Company to further review whether they comply with the Company's conflict-free minerals procurement policy; if the review fails, the supplier is required to formulate and implement improvement measures until the relevant requirements are met.

Supplier Cooperation and Implementation of Norms

The Company strengthens its supplier-sustainability management mechanism on the principle of "consensus and co-construction." We sign a *Strategic Partner Commitment Letter* with core partners, thereby clearly setting out the obligations and commitments suppliers should fulfill on sustainability issues and establishing a shared value foundation.

At the same time, to ensure that the supply chain fully complies with international standards, the Company requires all raw-material manufacturers and related suppliers to sign the *RBA Code of Conduct Commitment Letter*. Under this framework, we impose strict requirements on suppliers to fulfill concrete obligations in the four dimensions of labor rights, health and safety, environmental protection, and ethical operation, conduct external second-party audits on schedule annually, and carry out social-responsibility review and summary during the annual audit of Category A suppliers.

Labor Rights

The use of forced labor and child labor is strictly prohibited; reasonable working hours are guaranteed (no more than 60 hours per week including overtime, with at least one day of rest every 7 days), along with equal pay for equal work and statutory benefits. Any form of discrimination, sexual harassment, and inhumane treatment is eliminated, and employees' rights to freedom of association and collective bargaining are respected.

Environmental Protection

Environmental permitting and reporting obligations are duly fulfilled, pollution is prevented at the source, and resource conservation is pursued. The treatment processes for hazardous substances, solid waste, wastewater, and waste gas are strictly controlled, relevant data is tracked and recorded, greenhouse-gas reduction targets are set, and environmental impact is continuously reduced.

Health and Safety

Occupational-safety and machine-protection measures are strengthened, and emergency preparedness and management of work injuries and illnesses are improved. A clean and safe working environment, sanitary facilities, and accommodation conditions (if provided) are offered, and health-and-safety education and training must be conducted in employees' primary language.

Ethical Operation

Upholding the principle of business integrity, bribery, corruption, and the pursuit of improper benefits are strictly prohibited, and intellectual property and personal privacy are duly protected. Necessary operating and responsibility information is disclosed, and the falsification of records or the misreporting of supply-chain conditions is strictly prohibited.

To ensure the integrity and standardization of procurement operations, the Company signs an *Integrity Commitment Letter* with suppliers and establishes a regular education mechanism, incorporating the relevant content into employees' annual monthly-training courses to continuously strengthen personnel's awareness of regulatory compliance.

Through the above standardized management and close collaboration mechanisms, the Company's supply chain has operated robustly, resulting in no major supply disruptions or compliance-violation incidents in recent years, effectively supporting the achievement of annual operating goals.

In the future, APCB will continue to optimize its supplier-management processes, strengthen risk early-warning and response capabilities, and deepen collaborative cooperation with strategic partners; it will further focus on improving resource-recycling efficiency, introducing low-carbon technologies and strengthening supply-chain transparency, driving the supply chain toward a "more efficient, more robust, and more sustainable" direction and building an industrial ecosystem that balances economic benefit, social responsibility, and environmental value.

04
Product Responsibility • Empowering Sustainable Value

04 Product Responsibility • Empowering Sustainable Value

4.1 Product and Service Management

4.1.1. Product Responsibility

Quality Management and Anomaly Handling

The Company has established a sound quality-management system and has obtained multiple international-standard certifications such as ISO 9001 and IATF 16949, regularly conducting internal audits and undergoing external audits. The Company's quality-assurance function comprises the following three main units, each responsible for a different quality-management function:

Quality Control Dept
Responsible for internal-failure-cost control and the quality-control operations of each process within the plant.

Quality Assurance Dept
Responsible for the confirmation of chemical, physical, and reliability testing, and for promoting the establishment and operation of the quality-management system.

Customer Service Dept
Responsible for external-failure-cost control and the handling of customer-complaint cases.

APCB（Taiwan）


ISO 9001


IATF 16949

APCB Electronics

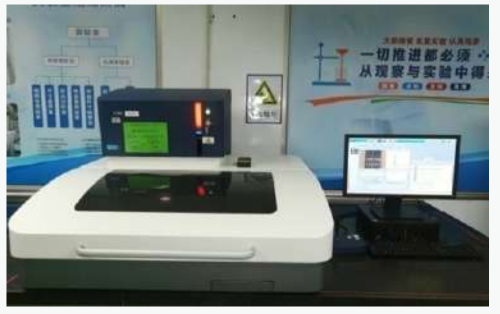

ISO 9001


IATF 16949

In addition, the Company's laboratory is equipped with comprehensive testing capabilities, featuring multiple advanced precision testing instruments, including an AA atomic absorption spectrophotometer, a high-frequency impedance tester, a TMA METTLER metal SDTA2+, an ionic-contamination tester, and an online real-time low-resistance monitor—21 high-precision testing instruments in total—providing solid and comprehensive technical support for product-quality control and safety-verification work.


Thermal-Shock Test


Halogen Test


Plating-Thickness Test


Vector Network Analyzer

To ensure the stability of product quality and reduce the risk of process anomalies, the Company has adopted an MES intelligent management system, implementing real-time monitoring and median-value management of key product parameters, and enhancing process precision and reducing resource waste through data-driven control:

- **60%** ✓ Real-time monitoring and median-value management of line parameters across the plant currently has a coverage rate of 60%; through dynamic parameter adjustment, it ensures the consistency of the product process and lowers the product defect rate;
- **100%** ✓ Board-thickness median-value early-warning management, equipment-parameter inspection and anomaly monitoring, and equipment-maintenance early-warning management—the coverage rate of all three control measures reaches 100%, achieving the goal of detecting and handling process anomalies in real time and safeguarding production continuity and the stability of product quality;
- **20%** ✓ Predictive management for components of the main production-type equipment currently has a coverage rate of 20%; the system will continue to be optimized to gradually raise the coverage rate. By predicting component service life, this reduces the risk of equipment-failure downtime and cuts waste in the production process.

Automatic stop of the transmission at the feed inlet for anomalous products


Automatic display of the number of suspect boards

When a quality anomaly occurs, we immediately activate the emergency-handling process, isolate and label the anomalous products, and have a quality engineer handle them. If the issue cannot be resolved within 8 hours, it is escalated to the heads of the Quality and Manufacturing departments; if it still cannot be resolved within 12 hours, it is further escalated to the Quality Director and the President for handling, ensuring that the problem is resolved in a timely manner.

Product Safety

We have established a comprehensive reliability-testing plan, conducting comprehensive testing of different reliability items at daily, weekly, and monthly testing frequencies to ensure the stability and safety of products during use. When an anomaly is found during testing, we immediately isolate and label it and, depending on the specific situation, determine whether to carry out rework, special acceptance, or scrapping, executing strictly in accordance with the relevant operating procedures to ensure that the problem is resolved quickly and effectively.

The Company has always been committed to providing high-quality products that meet international standards. During product design and production, it effectively controls hazardous substances to ensure that the content of hazardous substances in products complies with national standards. To this end, many of our products have passed hazardous-substance process-management system certifications such as China RoHS, CQC product certification, and QC080000, fully reflecting our commitment to environmental protection and product safety.


China RoHS Certification

Ensures that the content of hazardous substances (such as lead, mercury, and cadmium) in products complies with RoHS regulations, reducing the impact on the environment and human health.


CQC Certification

Proves that the product complies with Chinese national standards in terms of safety, environmental protection, and performance.


IEQC Certification

Establishes a systematic hazardous-substance management process.

Product-Safety Responsibility and Recall Management

In accordance with the *Product Safety Responsibility Management Procedures*, the Company has established complete corrective and preventive measures, anomaly-notification, and handling processes for potential product-safety anomalies, implementing a safety-control mechanism over the entire life cycle from product design, production, and sales to after-sales service, ensuring that product-safety concerns can be identified in real time, effectively controlled, and properly handled.

For defective products fed back from the customer end, the most appropriate handling is carried out in accordance with the norms, and the defect information is fully conveyed to the relevant units within the plant as an important basis for process review, quality improvement, and the formulation of countermeasures. At the same time, the Company continuously accumulates customer-service experience and meets customers' various needs promptly and reliably with an efficient, systematic, and streamlined operating model.

In 2025, the Company maintained stable and safe overall operations and product shipment activities. No product recalls or lawsuits related to product quality and safety occurred, fully demonstrating the effectiveness and thorough implementation of the Company's product safety management system.

Performance Management and Incentives

To ensure the continuous improvement of product quality and customer satisfaction, the Company has established a sound performance-management and improvement mechanism, including:

Quality-performance monitoring
The quality-management performance of each unit is calculated weekly/monthly in electronic form, and a weekly quality meeting is convened for review, promptly notifying each unit of quality strengths, weaknesses, and anomaly items.

Incentive mechanism
To encourage employees to actively participate in quality improvement, the Company has established diverse incentive measures, including quality-attainment bonuses, item rewards, travel and team-building, and external outdoor-development activities.

Quality Control Circle (QCC) activities
Each year, led by the quality unit, all units across the plant form circles to carry out improvements and hold a QCC results presentation to share excellent cases and experience.

The 30th QCC Results Presentation of APCB Electronics

4.1.2 Customer Relations

The Company has established a complete customer-service management system. Through standardized operating processes, institutionalized education and training, proactive customer communication, and a sound customer-complaint and return/exchange control mechanism, and in accordance with the *Customer Service Operating Procedures*, it has established complete customer-service execution processes and operating standards, ensuring the consistency of service quality, responding promptly to customer needs and anomaly feedback, and continuously enhancing customer satisfaction and trust through systematic experience accumulation and process optimization.

To strengthen customer engagement and gain a thorough understanding of customer requirements, the Company has established a proactive and routine customer-communication mechanism: at the end of each month, it plans and sets the next month's customer-visit plan, proactively contacts customers and confirms suitable visit schedules in advance, and implements on-site visits and field exchanges; through regular online meetings, it gains an in-depth understanding of customer needs, opinions, and various feedback and simultaneously communicates on service and quality optimization. In addition, the Company actively invites customers to visit and inspect its plants, or dispatches dedicated personnel to the customer end for return visits and technical exchanges, strengthening the cooperative relationship between the two parties and enhancing service intimacy and customer satisfaction.

To ensure that customer-service personnel possess professional service capabilities and operating competence, the Company implements various position-based education and training in accordance with the "Education and Training Management Procedures," planning dedicated training courses for customer-service-related positions to strengthen personnel's professional knowledge and operating skills.

Customer-Complaint and Return/Exchange Control Mechanism

In accordance with the *Customer Complaint and Return Handling Procedures*, the Company has established complete customer-complaint, return, and exchange handling processes; all returns are processed by the customer end as required, the process is transparent and standardized, and anomalies and complaints fed back by customers can be accepted in real time, effectively handled, duly tracked, and closed on schedule, ensuring customers' rights and interests and implementing closed-loop quality-improvement management.

Customer-Complaint Handling
When a customer raises a complaint or NTF (No Trouble Found) feedback, the sales unit shall immediately receive it and fill out a "Customer Complaint Handling Form," then conduct cause analysis and formulate improvement countermeasures. Short-term countermeasures include rework, special acceptance, or scrapping, while long-term countermeasures involve systematic problem-solving through an 8D Handling Form, with a final reply to the customer.

Customer-Exchange Handling
After a customer raises an exchange request, the process proceeds with NTF confirmation, and the relevant units collaborate to complete the exchange or return. For the return requests of overseas customers, if it is confirmed that the product needs to be scrapped directly, the sales unit negotiates with the customer and provides a defect certificate to complete the handling.

When handling customer complaints and quality anomalies, the Company adopts the internationally common 8D problem-solving method, conducting problem analysis and resolution in a systematic manner, recording in detail the problem background and occurrence situation, taking emergency response measures, and—through data analysis and cross-departmental discussion—clarifying the root cause of the problem, formulating and implementing a long-term solution, ensuring that the root cause is thoroughly eliminated and preventing similar problems from recurring.

Customer-Satisfaction Management

The Company has established the *External Customer Satisfaction Management Procedures*. At APCB (Taiwan), the sales unit conducts surveys and collects feedback by fax, telephone (completed on the customer's behalf), mail, or email; at the Kunshan plant, in the first month of each quarter, a satisfaction survey for the previous quarter is conducted by email targeting the top thirty customers and automotive-board customers. Based on the customer-satisfaction survey analysis returned by customers, the results are entered into the *Customer Satisfaction Survey Summary (Scoring) Table* to perform a target-variance analysis, and for items with low customer satisfaction (i.e., individual items or target averages that fail to meet targets), the information is promptly conveyed to the responsible units to adopt improvement measures.

4.1.3 Marketing and Labeling

The Company integrates responsible thinking throughout the entire marketing process, rejecting exaggerated and false advertising and false promises, and—through standardized collaboration and value creation—fulfills its responsibilities to customers, upstream and downstream partners, and the industry chain. Specific implementation results are as follows:

1. Strengthening internal collaborative responsibility: at each operating site, a horizontal collaborative-service model among the three units of marketing, technology, and sales is established to eliminate inter-departmental communication barriers, ensuring that the product information and service commitments conveyed to customers during marketing are consistent with internal technical capabilities and sales execution standards, eliminating any "disconnect between commitment and execution" and meeting customer needs in a responsible manner.

2. Adhering to customer-value-oriented responsible marketing: taking "solving customer needs and creating customer value" as the core, it does not blindly pursue short-term performance but, through solid product development and value delivery, repays customer trust with long-term, stable, and valuable cooperation, achieving a two-way win-win between customers and the enterprise.

During the reporting period, APCB had no incidents of non-compliance with regulations concerning product and service information and labeling, nor any violations of regulations concerning marketing communications.

4.2 Innovation and R&D

4.2.1. Technological Innovation

The Company continuously builds high-standard, all-round R&D testing and verification systems, equipped with high-precision testing equipment, and establishes strict performance and reliability verification standards, providing scientific and precise data support for R&D technological breakthroughs and process-parameter optimization, while reducing the waste of production resources caused by insufficient R&D verification and enhancing the industrialization-conversion efficiency of R&D results.

During the reporting period,
the Company's R&D investment amount was
NT$377,780.51 thousand

R&D Capabilities

The Company is equipped with the Polar CITS880s Controlled Impedance Test System, a high-precision impedance-testing system that enables precise testing, data recording, and analysis of product impedance, providing refined data support for impedance-control technology R&D; it has established a comprehensive metallographic-cross-section analysis system that can comprehensively test and verify micro-indicators such as the internal stack-up, hole structure, and circuit spacing of products, ensuring the precise implementation of process-R&D parameters.

It has also established strict product-environmental reliability verification standards, capable of completing multiple reliability-verification items such as a 240-hour gas-corrosion test, providing scientific and precise data support for R&D technological breakthroughs and process-parameter optimization, while reducing the waste of production resources caused by insufficient R&D verification and enhancing the industrialization-conversion efficiency of R&D results; by simulating complex usage environments, it verifies the corrosion resistance, high stability, and other characteristics of products, enhancing product service life and reducing the replacement frequency caused by product failure.

This year's R&D work included breakthroughs in high-precision processes, the matching of eco-friendly high-performance substrates, and the implementation of energy-saving and waste-reduction technologies; with solid technical accumulation and R&D practice, it achieved the dual goals of enhancing product-technology competitiveness and the industry's green development, providing core technical support for the Company's sustainable operations.

R&D on Green-Substrate Selection and Efficient Resource Application

The Company's R&D team has established a strict system for substrate screening, matching, and application, focusing on core indicators such as the "environmental friendliness," "high compatibility," and "resource conservation" of substrates, and preferentially selecting high-performance eco-friendly substrates with a low coefficient of thermal expansion, low loss, and high heat resistance, achieving efficient resource utilization and reduced environmental load at the source.

In response to the industry trend toward thinner and lighter products, the R&D team has deeply cultivated R&D on ultra-thin substrate application technology, promoting the precise matching and application of ultra-thin core substrates of specifications such as 0.05 mm and 0.09 mm; through the high alignment of substrate specifications with product processes and performance requirements, it avoids the resource waste caused by over-design; at the same time, it optimizes the control standards for substrate copper thickness and residual-copper ratio according to different process requirements, achieving precise utilization of substrate resources and—while safeguarding the core performance of products—maximizing substrate utilization and reducing material loss in the production process.

Introduction of a New Inkjet-Printing Process	Replacing the traditional screen-printing process, it integrates the three stages of "printing + exposure + development" into an integrated "plugging + solder-mask + grinding" process, shortening the process time from about 10 hours to 6 hours and greatly reducing the use of chemical solutions and wastewater discharge.
Application of Spin-Coating Technology	Spin-coating processes are introduced in operations such as solder-mask coating and resin hole-filling, ensuring the uniformity of the coating and the density of hole-filling, reducing solution waste while enhancing the surface flatness and reliability of products.
High-Precision Process Optimization	Through process optimization such as vacuum plugging, back-drilling, and multi-stage lamination, the process-rework rate and material loss are reduced, achieving efficient resource utilization.

High-Precision Process R&D and Optimization of Energy-Saving and Waste-Reduction Technology

Through fine control of process parameters, innovation in process combinations, and process optimization, the Company has achieved a high-level upgrade of PCB process technology. At present, the Company has achieved technological breakthroughs and parameter refinement in multiple core processes such as multi-stage HDI, vacuum plugging, back-drilling, and thick copper, and has mastered key technologies such as multi-stage lamination, ultra-high-aspect-ratio plugged holes, precise control of blind holes, and high-precision control of board thickness and flatness, greatly enhancing process yield. It can realize the combined application and parameter optimization of various complex processes, while possessing the capability for customized process R&D for different application scenarios; R&D results can be directly converted into process standards at the production end, reducing the waste and rework caused by process deviation.

In terms of impedance-control technology R&D, the Company has achieved high-precision control of differential impedance and low impedance, with a tolerance range superior to conventional industry standards, and can achieve precise control of multiple sets of differential impedance for the needs of high-frequency, high-speed products, providing technical support for end industries such as 5G, AI, optical communications, and servers, enhancing the stability and efficiency of product signal transmission and better matching the energy-saving needs of end products for low power consumption and high operating efficiency.

During the reporting period, the Kunshan plant was awarded the 2025 Intellectual-Property-Intensive Enterprise in the New Display Industry of the Kunshan Development Zone.

4.2.2. Intellectual Property

The Company has always taken technological innovation as the core driving force of its operational development and regards intellectual property as a key asset for corporate sustainable operations. To institutionally standardize the entire process of patent application, maintenance, and incentives and to encourage all colleagues to engage in technological innovation, the Company has established the APCB Patent Management Procedures as the highest basis for company-wide intellectual-property management; all related matters are executed in accordance with these procedures, ensuring that the entire process complies with relevant laws and regulations.

The Company has established a cross-unit intellectual-property governance structure, clearly defining the responsibilities and division of labor of each unit to ensure effective implementation of the management system, coordinating the entire patent-application process management, reviewing the novelty, industrial-application value, and patentability of employee proposals, while performing compliance confirmation and overseeing the internal-control effectiveness of the entire process, effectively avoiding the risks of infringing and being infringed upon in intellectual property.

Risk Control and Compliance

The Legal Department acts as the main internal unit overseeing the Company's intellectual property management. In collaboration with external patent agencies, it manages the professional drafting of patent applications and replies to official examination feedback, reinforcing the professionalism and compliance of patent-related operations. Intellectual property risks are incorporated into the Company's enterprise-wide risk control system, with corresponding preventive mechanisms established for potential risks across all processes:

Risk of Core-Technology Leakage	Through multi-stage internal review, the scope of awareness of innovative technologies is strictly controlled, coupled with all-staff confidentiality-obligation norms, to prevent the leakage of core technology;
Risk of Disputes over Rights Attribution	Through the signing of the Employment Invention Agreement, the boundaries of rights are clarified in advance to avoid subsequent disputes; patent certificates are uniformly transferred to the Audit Office for project filing, ensuring the integrity and traceability of the Company's intellectual-property assets;
Risk of Legal Compliance	All intellectual-property-related work is reviewed in sequence for technical feasibility, alignment with operating strategy, and patent-regulation professionalism; for any stage that fails the review, a mechanism for return, correction, and feedback is in place, reducing the risk of subsequent rejection at the source.

Innovation Incentives

The Company regards employees as the core subject of innovation and has established a dual-track incentive system combining material and honorary rewards, balancing incentive effect, system fairness, and employees' legitimate rights and interests. Clear reward standards are set for different types of patents and contribution roles, such as utility-model patents, invention patents, and patent-promotion lead personnel, tying reward disbursement to the key milestones of patent application and disbursing rewards in milestone-based stages.

In the future, the Company will continue to optimize its intellectual-property management system, deepen the connection between the management system and core operations and sustainable-development goals, focus on patent deployment in areas such as high-end product technology and green low-carbon processes, continuously refine the innovation-incentive mechanism, drive technological innovation through intellectual-property management, strengthen the enterprise's long-term competitiveness, and create sustainable value for stakeholders.

4.3 Information Security and Customer Privacy Protection

4.3.1. Information Security Management

APCB attaches importance to information security and has established a complete information-security protection and data-protection mechanism to avoid risks such as the leakage of confidential information or data corruption; it internally establishes relevant information-security protection mechanisms, application technologies, and data-security standards, sets up a data-backup mechanism for the Company's important systems, and conducts recovery tests each year to ensure that information systems can be properly recovered, thereby reducing the risk of system interruption caused by sudden natural disasters or human error and ensuring compliance with the Company's set system-recovery objectives.

Information-Security Governance Structure

The Company has established a clear information-security governance structure, with the Information Department leading the execution of various information-security protection operations, complemented by diversified technical-protection measures to build a three-dimensional information-security protection system; each year it engages an accounting firm to perform an assessment and review of the Company's information environment and network-security risks, ensuring the effective operation of the information-security system through standardized internal audits and information-security control mechanisms.

Information-Security Management System

The Company has established the *Computerized Information System Cycle*, which clearly regulates matters related to computer-network security, including the advocacy of information-security policies, prevention of network-hacker intrusion incidents, and computer anti-virus, establishing a comprehensive information- and communication-security control mechanism that covers all links such as network security, security inspection, and system protection, The specific implementation is as follows:

Network-Security Control

Multiple technical-protection measures are deployed simultaneously:

- Deploying an intelligent firewall to effectively intercept external attacks and illegal intrusion;
- Installing anti-virus software on servers, regularly performing vulnerability patching, and deploying anti-ransomware software to comprehensively protect server security;
- Introducing internet-behavior control equipment to control external-network access rights and strictly implement the principle of "least privilege," reducing network-security risk;
- Establishing a multi-copy backup system for servers and data, performing both online and offline backups, and equipping important server systems with an integrated disaster-recovery appliance to implement backup and emergency-recovery preparedness.

Information- and Communication-Security Inspection

- Two-layer information- and communication-security inspections are performed—namely, the enterprise's internal inspection and the Information unit's internal inspection—ensuring no blind spots in information-security control;
- An enterprise internal information- and communication-security inspection plan is regularly formulated; after the advocacy of information-security policies and education and training, spot checks are conducted on each unit to verify employees' information- and communication-security concepts and the implementation of rules.

Personal-Data Protection Control

- When the database is used for operations such as testing and file conversion, the personal-data portions must be blurred, randomly scrambled, etc.; complete and accurate personal data is never provided.

Employee Access Rights and Confidentiality Obligations

- Information personnel and employees whose work involves confidential matters must sign confidentiality agreements that clarify their responsibilities and confidentiality obligations.

The Company has established a sound mechanism for reporting and responding to information-security incidents, clarifying the handling process, timeliness, and responsibilities to ensure that information-security incidents are handled quickly and effectively.

When a security incident occurs at a system client, the client shall immediately (no later than thirty minutes) report the facts to or request support from the Information unit, completing the internal-reporting process via Smart IT trouble-ticket, email, telephone notification, etc.; after receiving the internal report, the Information unit assesses the possible factors according to the incident situation, seeks solutions through online search, database retrieval, etc., and assists the client in carrying out emergency-response handling as quickly as possible.

Employee Education and Training

The Company has established a routine information-security advocacy and day-to-day control mechanism to continuously strengthen all employees' information-security awareness.

Annually	Conducting at least one information-security emergency-response drill, simulating hacker attacks and ransomware encryption and other common information-security incidents, to enhance the team's response-handling capability;
Monthly	Reporting to the plant's mid- and senior-level management on information-security work items, execution results, and project work plans, ensuring that management grasps the information-security situation;
Monthly	Based on industry hot-topic information or information-security cases, advocating to all employees via email on information-security precautions and methods for identifying and preventing phishing emails;
Ad hoc	Conducting phishing tests in various ways; for employees who have external-network access rights and click on malicious links, their external-network rights are immediately suspended, and they are required to attend information-security training and question-bank study, with their rights restored only after passing the assessment;
Ad hoc	Conducting phishing tests in various ways; for employees who have external-network access rights and click on malicious links, their external-network rights are immediately suspended, and they are required to attend information-security training and question-bank study, with their rights restored only after passing the assessment;
Long-term	Playing information-security advocacy videos on the TV screens in the Company's plant and visitor corridors.

4.3.2. Customer Privacy Protection

The Company strictly implements personal-data protection and data-security control and, in accordance with relevant norms and practical needs, has established sound protective measures. In transactions with customers, a "Customer Information Confidentiality Agreement" is signed to effectively safeguard the security of customer information and privacy; customer data is managed in different folders by category, with strict access-rights control to prevent unauthorized access; when performing maintenance work with system vendors, information-confidentiality agreements are signed to safeguard the information and privacy of the Company and its customers. In addition, the Company formulated the *APCB Privacy Protection Policy* in 2026 to ensure the legal collection, processing, utilization and protection of personal data provided by customers.

Performance of Information-Security in 2025

Information-leakage incidents

Number of information-leakage events	0 cases
Number of information-leakage events related to personal data	0 cases
Total number of substantiated complaints regarding breaches of customer privacy	0 times
Number of customers affected by information-leakage events	0 persons

4.4 Participation in Associations

APCB maintains political neutrality; it does not participate in political-election public relations in the Company's name or make any political donations, but it still encourages employees to fulfill their civic duties.

The Company actively participates in relevant industry-association organizations, technology alliances, and activities to obtain new industry and technical knowledge, and builds good cooperative relationships with enterprises and institutions in related fields to jointly promote the sustainable development of the industry.

The key associations and organizations in which the Company participated in 2025 are shown below:

APCB

- **New Taipei City Industrial Association** — Member
- **Taiwan Electrical and Electronic Manufacturers' Association** — Member

Jinglu Electronics

- **Institute for Interconnecting and Packaging Electronic Circuits (IPC)** — Member
- **Kunshan Taiwan Business Association** — Member
- **Kunshan Science and Technology Association** — Member

05
Human-Capital Strategy・Shared Prosperity with Employees

5.1 Human Rights Policy and Commitment

5.2 Workforce Composition

5.3 Employee Diversity, Inclusion and Equality

5.4 Employee Rights and Benefits

5.5 Collective Agreements

5.6 Talent Cultivation and Development

05 Human-Capital Strategy • Shared Prosperity with Employees

5.1 Human Rights Policy and Commitment

Human Rights Protection

Respect for human rights is a core value underpinning APCB's approach to sustainable operations. The Company strictly complies with international standards, including the *Universal Declaration of Human Rights* and the *UN Guiding Principles on Business and Human Rights*, and has established internal regulations such as the Work Rules and Employee Handbook. Annual routine audits are conducted in accordance with the Internal Audit Standards to ensure compliance with human rights requirements and to prevent child labor, forced labor, and employment discrimination.

The Company strictly prohibits the employment of workers under the age of 16 and implements a dual identity verification mechanism, including manual verification and ID card scanning, to prevent child labor. For legally employed young workers, APCB strictly regulates job assignments and working hours to safeguard their rights and interests.

In accordance with the *Recruitment Management Regulations*, APCB upholds fair employment practices, with recruitment and promotion based on integrity, qualifications, and capability. Equal employment opportunity and equal pay for equal work are clearly stipulated, and discrimination based on gender, race, age, or physical and mental conditions is strictly prohibited.

To support female employees, the Company provides comprehensive maternity leave, menstrual leave, pregnancy-related leave, and breastfeeding arrangements, as well as dedicated nursing rooms to foster a supportive workplace environment.

In addition, APCB has established multiple human rights grievance channels, including a hotline, dedicated email address, and Chairman's mailbox. Employees may report sexual harassment cases through the grievance committee. In accordance with the Management Regulations for Prevention of Illegal Infringement in the Workplace, the Company follows formal procedures for case handling, investigation, and response, while ensuring confidentiality and whistleblower protection, including anonymous reporting mechanisms, to ensure fair and timely resolution of employee concerns.

Sexual Harassment Grievance Committee	
Responsible Unit	General Manager Office
Hotline	+02-2683-2626 ext. 1108
Email	charles@apcb.com.tw

Workplace Violence Consultation and Reporting Channels	
Responsible Unit for Reporting or Complaints	Administration Department
Reporting Hotline	+02-2683-2626 ext. 1108
Dedicated Reporting Email	bobo@apcb.com.tw

During the reporting period, the Company conducted sustainability awareness and training programs, including topics related to the Corporate Social Responsibility Best Practice Principles, which covered employee human rights protection.

In 2025, the Company reported no incidents of child labor, forced labor, employment discrimination, or other human rights violations, nor were there any related complaints, violations, or regulatory penalties.

5.2 Workforce Composition

5.2.1. Employee Structure

The Company is committed to fostering a diverse and inclusive workplace environment. As of the end of 2025, the Company employed a total of **1,614** employees.

A large share of senior management roles at our Taiwan site are filled by local professionals, reflecting the Company's focus on local talent development and its contribution to regional employment. This approach helps attract outstanding professionals to work locally, strengthens community engagement, and contributes to local economic development.

Indicator [1]	Unit	2025
Total Employees	Persons	1,614
Full-time Employees	Persons	1,613
Non-permanent Contract Employees	Persons	1

Full-time Employee Gender Distribution		
Category	2025	
	Number of Employees	Percentage
Male	906	56.17%
Female	707	43.83%

Full-time Employee Age Distribution		
Category	2025	
	Number of Employees	Percentage
31–40 Years Old	439	27.22%
41–50 Years Old	653	40.48%
Over 50 Years Old	388	24.5%
Category	133	8.24%

[1] Employee data for 2023 and 2024 included only APCB (Taiwan) Starting from 2025, the data scope includes both APCB (Taiwan) and APCB (Kunshan) .

Full-time Employee Education Level Distribution		
Category	2025	
	Number of Employees	Percentage
Graduate School	135	8.37%
College / University	358	22.19%
Others	1,120	69.44%

Full-time Employee Regional Distribution		
Category	2025	
	Number of Employees	Percentage
Local Employees	1,594	98.83%
Overseas Employees	19	1.18%

Full-time Employee Classification		
Category	2025	
	Number of Employees	Percentage
Direct Employees	804	49.85%
Indirect Employees	809	50.15%

Management Gender Distribution		
Category	2025	
	Number of Employees	Percentage
Female Managers	15	27.27%
Male Managers	40	72.73%
Female Senior Managers	4	26.67%
Male Senior Managers	11	73.33%

5.2.2. New Employee Structure

The Company recognizes that talented employees are a key driver of sustainable business development. Therefore, we are committed to establishing a fair, transparent, and equitable recruitment system to attract diverse talent and provide strong human resource support for the Company's future growth.

In developing recruitment plans, the Company considers both internal workforce requirements and external labor market trends to ensure the effectiveness and feasibility of recruitment strategies. Our recruitment approach is based on the following principles:

Demand-oriented Approach
Recruitment plans are developed based on the Company's business development strategy, projected workforce needs, and the capabilities and structure of existing employees.

Market-oriented Approach
The Company considers key labor market factors, including unemployment rates, alternative employment opportunities, salary levels, and demographic trends, to evaluate its ability to attract and retain different types of talent.

Diversity and Inclusion
The Company is committed to building a diverse workplace by actively recruiting employees from different backgrounds, cultures, and experiences to foster innovation and an inclusive corporate culture.

Fairness and Transparency
The Company upholds fair competition throughout the recruitment process, ensuring equal opportunities for all candidates while complying with applicable laws and regulations.

Indicator [2]	Unit	2023	2024	2025
Total Number of New Employees	Persons	49	56	924
New Employee Gender Distribution				
Male	Persons	23	27	563
Female	Persons	26	29	361
New Employee Age Distribution				
Under 30 Years Old	Persons	11	28	575
31–50 Years Old	Persons	33	24	333
Over 50 Years Old	Persons	55	4	16

[2] Employee data for 2023 and 2024 included only the Taiwan headquarters. Starting from 2025, the data scope includes both the Taiwan headquarters and the Kunshan plant.

5.3 Diversity, Equity and Inclusion

The Company integrates diversity, inclusion, and equality throughout its human resources management practices. Comprehensive protection mechanisms covering gender, age, ethnicity, and other aspects are implemented to prevent workplace discrimination and foster a fair, inclusive, and respectful working environment where employees from diverse backgrounds can fully develop their talents and realize their potential.

During recruitment and employment processes, the Company upholds fair hiring principles, with integrity, qualifications, capabilities, and job suitability serving as the sole criteria for selection. Equal employment opportunities are provided regardless of gender, age, or ethnicity. In 2025, employees from minority groups were hired as full-time employees and were entitled to the same compensation, benefits, and career development opportunities as all other employees, reflecting the Company's commitment to diversity and equal opportunity.

To protect the workplace rights of female employees, the Company strictly complies with applicable regulations and has established comprehensive maternity and breastfeeding support measures to provide holistic workplace care. Female employees are entitled to paid menstrual leave, prenatal check-up leave, maternity leave, and parental leave. In addition, dedicated nursing rooms equipped with essential facilities are provided within the employee dormitory area to offer a private and comfortable breastfeeding environment that supports employees during the nursing period.

Nursing Room

To support age diversity and protect the rights of older employees, the Company has established a humane retirement and re-employment mechanism. Employees approaching statutory retirement age are notified in advance by the Administration Department, and relevant off boarding procedures are arranged by their respective departments, including proper handover of duties and career counseling services. For employees who wish to continue working after retirement age, the Company provides a re-employment pathway. Based on their health condition and job capability, they may be assigned to suitable positions such as logistics support or general affairs and cleaning services. Re-employed staff sign formal employment contracts with the Company and are entitled to corresponding salary and benefits. This mechanism not only leverages the experience and value of senior employees but also reinforces the Company's commitment to age inclusion in workforce management.

5.4 Employee Rights and Benefits

The Company implements its compensation and payroll processes in accordance with the *Salary Management Regulations* and the *Employee Welfare Committee Charter*, ensuring full alignment with the payroll cycle and safeguarding employees' salary rights and interests.

In terms of compensation and statutory rights protection, the Company has established a fair and market-competitive remuneration system in accordance with the *Salary Management Regulations* and the *Transfer and Salary Adjustment Procedures*. The compensation structure includes base salary, position allowances, managerial allowances, job-specific subsidies, and performance bonuses. Total compensation meets or exceeds the statutory minimum wage. Salary adjustments are determined based on factors such as cost of living, annual performance evaluations, and job reassignments, ensuring that remuneration remains aligned with employee contributions and prevailing market conditions.

Average employee benefits (NT$ thousand)	871
Average employee salary (NT$ thousand)	748
Average salary of full-time non-managerial employees (NT$ thousand)	735
Percentage change in average salary of full-time non-managerial employees (%)	33.80%
Median salary of full-time non-managerial employees (NT$ thousand)	741
Percentage change in median salary of full-time non-managerial employees (%)	48.44%

At the same time, the Company has established a performance-linked reward and disciplinary management mechanism. Employees with outstanding performance and significant contributions may be nominated for rewards, while employees who violate Company rules or fail to meet job performance standards are subject to corresponding disciplinary actions in accordance with internal regulations. All reward and disciplinary records are included in employees' personal files.

To foster harmonious labor relations and strengthen labor-management cooperation, the Company makes statutory contributions to the employee welfare fund, establishes an Employee Welfare Committee to administer various employee benefit programs, and holds labor-management meetings in accordance with applicable regulations. The Company also assigns counselors to conduct regular employee interviews, provide psychological support, collect feedback, and promptly address employee concerns. In addition, employee satisfaction surveys are conducted periodically via anonymous online questionnaires to understand employees' views on job satisfaction, communication, compensation and benefits, career development, and other organizational issues, with timely follow-up actions taken based on feedback.

In terms of welfare facilities and employee well-being, the Company fully complies with legal requirements by providing labor insurance, national health insurance, and labor pension contributions. It continues to enhance employee living conditions and comprehensive welfare support. All employees receive daily meal subsidies, weekly additional meals including fruits, beverages, or supplementary dishes, and special catering benefits during statutory holidays. Regarding accommodation, the Company continuously improves dormitory conditions, upgrades infrastructure, and assigns dedicated staff to promptly address employees' housing needs. In the Kunshan plant, comprehensive recreational and welfare facilities are provided, including a library, basketball court, badminton court, table tennis room, billiards room, cafeteria, and leisure bar facilities, all of which are freely accessible to employees to support daily recreation and physical and mental well-being.

Table Tennis Table

Library

To fully safeguard employees' freedom to participate in recreational activities, the Company has established 15 employee clubs, including a fishing club, cycling club, and tug-of-war club, with financial and venue support provided by the Company. Each club organizes various themed activities from time to time to enrich employees' leisure life. The Company also regularly organizes holiday activities to support work-life balance and help employees relieve work-related stress.

Employee clubs

The Company recognizes that employees have demanding daily workloads and places great importance on the health and quality of life of employees and their family members. Accordingly, the Company's "Cihui Club" specifically organizes various parent-child activities, providing a high-quality platform for parent-child interaction. This extends the Company's care beyond the workplace into employees' family life.

Parent-child activity

5.5 Collective Agreements

The Company fully respects employees' freedom of association and collective assembly, and safeguards employees' legal rights to establish, join, or withdraw from labor unions. A formalized mechanism is in place to clearly define the rights and obligations of both labor and management.

All representatives of the Company's labor union are democratically elected and act on behalf of employees to engage in equal communication and consultation with management. Their core responsibilities include consolidating employee opinions and relevant information, holding regular union meetings, and discussing and developing proposals on employee rights and interests. The union also organizes various activities, including group travel and employee care programs, to comprehensively protect employees' legitimate rights and interests and continuously foster a stable and constructive labor-management relationship.

5.6 Talent Development and Training

The Company regards talent development as a core driver of sustainable business operations. With *Training and Employee Welfare Management* as its framework, the Company has established a comprehensive development system to enhance employees' professional skills and workplace adaptability, cultivate both technical and managerial talent aligned with business needs, and support employees' career growth to achieve mutual development between employees and the Company.

Each year, the Administration Department serves as the primary responsible unit for talent development. Based on employees' career stages and development needs, the Company has established a full career-cycle training system, from on boarding to promotion, supplemented by external training and off-site programs to ensure alignment between training content and competency requirements.

Full Career-Cycle Training System

For new employees, the Company has established a systematic pre-employment training mechanism aligned with recruitment, selection, and on boarding processes to ensure rapid adaptation to corporate culture and job requirements. Upon completion of on boarding training, new employees must pass a probationary assessment before formal appointment. Employees who do not meet performance standards will receive supplementary training or be reassigned to suitable positions based on their training outcomes, ensuring a strong alignment between personnel placement and job requirements.

For regular employees, the Company has established a continuous training mechanism. Based on job function, position level, and development needs, the Company provides tiered and categorized on-the-job training to ensure continuous improvement of professional skills in line with industry and organizational requirements.

Workplace Violence Consultation and Reporting Channels	
Pre-employment Training for New Employees	**1. Corporate-level training:** covering the Company's development history, organizational structure, business philosophy, corporate culture, internal rules and regulations, occupational health and safety, workplace ethics, and other fundamental topics. **2. Job-level training:** covering job responsibilities, operational processes, standard operating procedures, and professional skills. A "mentorship system" is adopted, under which experienced employees assigned by the department provide one-on-one guidance to help new employees quickly master core job competencies.
Continuous Training for Existing Employees	**1. Professional skills training:** Based on the requirements of different functional areas, targeted professional training is provided, including production technology, R&D design, quality management, and financial accounting. Courses are delivered by internal senior professionals or external industry experts through theoretical instruction, case studies, and practical exercises to strengthen employees' job-related capabilities. Certification results are incorporated into the "Salary Management Regulations" as a basis for issuing qualification allowances. **2. Managerial competency training:** For employees in or with potential for managerial roles, systematic management training programs are provided, including leadership training courses. Only employees who successfully complete the training program are eligible for promotion to managerial positions. **3. Compliance and safety training:** For all employees, regular training is conducted on legal compliance, occupational health and safety, workplace ethics, business conduct, anti-corruption, and information security to ensure full understanding of rights and responsibilities.

The Company also supports employees in participating in external training programs. For domestic and international advanced technologies and professional development resources required for career growth, employees may submit applications to participate in relevant training upon approval by the responsible supervisor. After completing training, employees are required to share learning outcomes within their departments to ensure that external training results are effectively translated into career development momentum.

Performance Management

The Company strictly implements employee performance evaluations in accordance with the *Employee Performance Appraisal Regulations*. A tiered and categorized performance appraisal system has been established, and evaluation results serve as the primary basis for salary adjustments, promotions, and job reassignments. All performance-related forms, records, and summary data are systematically archived, properly maintained, and regularly reviewed for completeness and accuracy.

The appraisal process is centrally coordinated by the Administration Department, while line managers are responsible for ongoing performance monitoring and direct evaluations of their subordinates. Final appraisal results are consolidated through a hierarchical review process and submitted to the General Manager for final approval, ensuring a clear division of responsibilities and a multi-level review mechanism.

Proportion of Employees Receiving Regular Performance and Career Development Reviews

Employee Category	Taiwan Headquarters	Kunshan Plant
Male Employees	100%	100%
Female Employees	100%	100%
Direct Employees	100%	100%
Indirect Employees	100%	100%
Senior Management	100%	100%
Middle Management	100%	100%
Non-managerial Employees	100%	100%

Promotion Development

Employee promotion is primarily based on semi-annual and annual performance appraisal results, and is also subject to the required competencies, professional qualifications, and job responsibilities of the target position. For managerial promotions, a strict qualification certification system is implemented. Employees must complete required skills training courses and pass relevant competency certifications, with leadership and management capabilities as essential requirements.

The Company's promotion process is fully standardized through formal documentation and strictly follows procedures including promotion proposal, qualification review, hierarchical approval, job transfer processing, and work handover. Depending on the approval authority corresponding to the promotion level, evaluations are conducted step by step by responsible supervisors. Promotions to middle and senior management positions must be reviewed collectively by the Personnel Review Committee and approved through final resolution, ensuring that all stages are auditable and traceable.

Internal Mobility

The Company's internal transfer process strictly follows three core principles: (1) alignment of organizational needs and employee willingness, balancing overall business planning, talent development objectives, and employees' career aspirations; (2) work continuity, ensuring smooth handover between original and new positions without disrupting departmental operations or business continuity; and (3) fairness and transparency, where internal vacancies are first opened for internal recruitment. Applicants are jointly evaluated based on job competency, tenure, and past performance, ensuring equal opportunity for all qualified employees and safeguarding fair internal mobility.

Career Development Planning

The Company integrates employee competency development as a core component of career planning. In accordance with the *Training Procedure*, a comprehensive skills development and certification subsidy mechanism has been established to encourage employees to obtain professional certifications relevant to their job responsibilities and career development paths. Employees who obtain certifications are eligible for corresponding qualification allowances under the *Salary Management Regulations*, and certification outcomes are also used as an important reference for promotion, salary adjustment, and job reassignment.

In addition, the Company conducts an annual academic advancement program. Through long-term cooperation with higher education institutions, the Company provides employees with structured academic development resources and financial support for course-related expenses, enabling employees to achieve career advancement through further education.

06
Building Defenses・Cultivating a Healthy Workplace

06 Building Defenses • Cultivating a Healthy Workplace

6.1 Occupational Health and Safety Management System

The Company has fully implemented the ISO 45001 Occupational Health and Safety Management System and established a comprehensive occupational health and safety management framework. Safety and health management is integrated into the entire operational process through organizational structure, system regulations, technology implementation, and cultural development, ensuring that all employees adhere to the highest occupational safety standards. The management system covers all employees across all operating sites, with a coverage rate of 100%.

ISO 45001 Occupational Health and Safety Management System Certification

APCB (Taiwan)

APCB (Kunshan)

The Company has established a Safety and Health Committee, chaired by General Manager Zhicheng Zhuang, to provide overall leadership for occupational safety and health management across the organization. The committee comprises department heads and professional personnel, who are responsible for directing, supervising, coordinating, and guiding the implementation of occupational safety and health measures within their respective areas of authority. Certified safety management professionals are responsible for daily safety and health management, supervision, and training.

At the same time, APCB (Kunshan), which is a member of the "Kunshan Development Zone Safety and Environmental Protection Association" and has been awarded the title of "On-site Teaching Base for Confined Space Safety" by the Kunshan Development Zone Safety School, has actively participated in industry exchanges and occupational safety promotion initiatives. Due to its exemplary performance in emergency management, the Company was invited by Kunshan Integrated Media to showcase its practices on platforms including Kunshi News, Kunshan Daily, and various media public accounts.

Contractor Safety Management

To ensure that contractors comply with occupational safety and health requirements during construction activities, reduce workplace accident risks, and safeguard the safety and health of construction personnel, the Company has established the *Contractor Construction Safety and Health Management Regulations*. This framework defines standardized operating procedures, clarifies contractors' safety responsibilities, and ensures that all construction activities comply with applicable laws and the Company's internal safety management standards.

6.2 Hazard Identification, Risk Assessment and Incident Investigation

We operate an end-to-end safety risk management cycle covering hazard identification, risk assessment, mitigation, inspection and emergency response, with consistent tracking of all risk categories.

Hazard Identification

In accordance with the *Occupational Safety Risk Identification and Assessment Management Procedure*, led by the Environmental, Health and Safety (EHS) Department, the Company conducts comprehensive hazard identification of workplaces, equipment, operational processes, and human behaviors through multiple methods, including on-site inspections, job analysis, equipment inspections, and employee interviews. These assessments are conducted regularly (e.g., annually or before project implementation) and on demand (e.g., during equipment modifications or operational changes).

Identified hazards include mechanical, chemical, electrical, human-factor, and environmental risks. All identified hazards are recorded in the *Occupational Accident Hazard Identification Register* and categorized according to their nature, source, and potential impact. For each hazard, the Company evaluates severity, frequency, and exposure level, and develops corresponding control measures. A dynamic update mechanism is established for the hazard register, with regular reviews of control effectiveness. If new hazards are identified or control measures are found ineffective, the identification process is re-initiated to ensure continuous improvement of hazard management.

Risk Identification and Management

In accordance with the *Occupational Safety Risk Identification and Assessment Management Procedure*, the Company conducts regular comprehensive risk assessments using scientific methods to evaluate production activities, equipment, and working environments. An occupational safety "risk color map" is developed to visually represent risk levels across different areas, providing a basis for risk control.

To effectively identify, assess, and manage potential major internal risks and ensure operational stability and employee safety, the Company has established the "List of Objectives and Key Risk Indicators." This framework defines control objectives, mitigation measures, and responsible units for major risks that may impact operations and employee safety, ensuring that all risks remain under effective control while continuously enhancing overall risk management capability.

Objective、Indicator	Program	Completion Status
No fire incidents	1.Implement daily inspections and supervise production units to ensure effectiveness of fire protection facilities; 2. Conduct routine on-site safety inspections and require immediate corrective actions when issues are identified; 3. Supervise daily EHS inspections by production units to eliminate hazards at an early stage	Compliant
No occupational diseases, fatalities, or serious injury incidents	1.Outsourced monitoring of hazard factors and public disclosure of results; 2. Require continuous attendance for employees in special positions; 3. Implement three-level safety training for new employees and include occupational disease prevention in annual training plans; conduct training for all employees and inspect PPE usage; 4. Provide milk daily to employees exposed to occupational hazards; 5. Conduct annual medical examinations for employees exposed to occupational hazards; 6. Implement safety officer inspection system across all departments	Compliant
Zero incidents of rule-violation injuries	1.Establish "Working at Height Safety Regulations" and "Occupational Safety and Health Personnel Management Regulations"; 2. Implement daily inspection and reporting by safety officers; 3. Conduct safety training for all employees; 4. Implement random safety knowledge checks by safety management personnel; 5. Promote safety awareness through workplace TV safety videos	Compliant

During the reporting period, the Company recorded no fire incidents or other occupational safety accidents, and there were no cases of occupational diseases, work-related fatalities, or serious injuries. One traffic violation incident involving a Company-owned vehicle occurred and has been properly addressed and rectified in accordance with internal procedures.

Hazard Reporting Mechanism

The Company encourages all employees to actively participate in hazard reporting. In accordance with the *Safety Hazard Reporting Management System*, clear procedures, reporting channels, and incentive mechanisms have been established to ensure that newly identified hazards are promptly addressed and effectively managed.

Reporting Channels

Employees may report hazards through multiple channels, including telephone extensions, mobile short numbers, enterprise WeChat, email, or by visiting the EHS office in person. All channels are publicly available to all employees to ensure convenient reporting.

Reporting Process

Upon identifying a hazard, employees immediately report it through designated channels, providing details such as location, type, and severity of the hazard. The EHS department registers, classifies, and conducts an initial assessment within 24 hours of receipt.

Corresponding response procedures are initiated based on the hazard level: critical hazards trigger immediate emergency measures, while general hazards are subject to corrective actions within a defined timeframe.

After completion of corrective actions, the reporting employee is informed of the outcome to ensure closed-loop management.

Reward and Disciplinary Mechanism

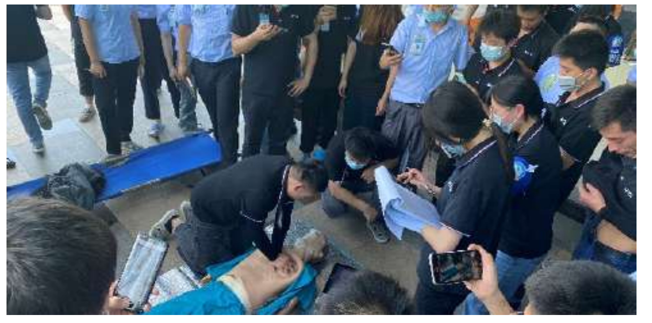
Employees who promptly report hazards and provide effective information are rewarded according to the value of their reports (e.g., bonuses or recognition) to encourage active participation.

Employees who conceal hazards or fail to report them in a timely manner, resulting in adverse consequences, are subject to disciplinary actions depending on the severity of the case, ensuring accountability for safety responsibilities.

Emergency Management

The Company has implemented a comprehensive emergency management system and formulated the *Production Safety Accident Emergency Response Plan of APCB (Kunshan)*. In line with the *2025 Annual Emergency Response Plan Drill Plan*, regular drills are carried out covering multiple scenarios, including fires and confined space operations. The Company has also issued the *Notice on the Establishment of a Safety Production Emergency Rescue Management Organization* to clearly outline the emergency organizational structure and responsibilities, enabling rapid response and effective handling during emergencies.

Fire drill



Emergency rescue drill

Safety Culture Development

The Company actively promotes the development of a strong safety culture by strengthening employees' safety awareness and fostering safe behavioral habits through training, warning signage, and incentive mechanisms.

From a system perspective

the *Safety Culture Development Plan* clearly defines objectives, implementation standards, and responsibilities. It is integrated with internal policies such as the *Safety Hazard Reporting Management System* and the *Hazard Inspection Personnel Management and Performance Evaluation Regulations*, forming a comprehensive management framework.

From a communication perspective

the Company conducts regular safety promotion and training activities aligned with safety-themed events, relevant laws and regulations, and industry characteristics. These activities cover occupational disease prevention, fire safety, and compliance with safety regulations. In addition, various approaches such as skills competitions and scenario-based simulations are used to strengthen employees' safety responsibility awareness and emergency response capabilities.

Case: ISO 45001 Poster Design Competition

To enhance employees' understanding of the ISO 45001 Occupational Health and Safety Management System, the Company organized the "ISO 45001 Poster Design Competition." Through a creative and engaging activity format, the core principles of occupational health and safety were effectively communicated to all employees.

The main purpose of this activity was to deepen employees' understanding of the importance of occupational health and safety in the workplace, individual rights, and corporate operations through the process of conceptualization, design, and voting. It also strengthened employees' identification with the Company's safety culture, embedding safety concepts from a system level into daily operational practices and fostering a culture where safety is prioritized and implemented by all employees.

To recognize employees' creativity and active participation, and to continuously encourage engagement in promoting and strengthening the Company's safety culture, a structured reward mechanism was established. The top three winners and merit award recipients received corresponding cash prizes. In addition, all participants were awarded a participation bonus of NT$500. These incentives not only acknowledge outstanding works but also express appreciation for employees' enthusiastic involvement and support for the Company's occupational safety and health initiatives.

Going forward, the Company will continue to organize diversified and employee-oriented occupational safety and health promotion activities. Through engaging and practical initiatives, the Company will further promote core safety concepts, strengthen its safety culture, and continuously build a safe, healthy, and secure working environment, jointly supporting the Company's sustainable development with all employees.

Occupational Injury Performance		
Number of recordable occupational injuries	Persons	3
Number of occupational injury-related fatalities	Persons	0
Occupational injury fatality rate	%	0.00
Injury Rate (IR)	/	0.0015
Frequency Rate (FR)	/	0.0075

6.3 Occupational Health Promotion

The Company places great emphasis on employees' occupational health. In accordance with the *Health Management and Occupational Disease Prevention Procedures*, the Company conducts regular occupational health examinations for employees and establishes individual health records to promptly identify and address any health abnormalities.

Occupational health examination

For high-risk operations, supply chain management, and contractor safety management, the Company has established and strictly implemented relevant review and supervision measures, effectively preventing occupational injuries and diseases.

The Company has installed Automated External Defibrillators (AEDs). In the event an employee suffers sudden cardiac arrest with loss of consciousness, apnea and pulselessness.

Technology and Automation

To reduce risks associated with manual operations, the Company has introduced automatic board loading/unloading machines and robotic arms to replace manual work at certain fixed positions on horizontal or automated production lines. Through technological upgrades, the Company reduces employees' exposure to potential hazards and lowers the risk of musculoskeletal disorders caused by long-term repetitive tasks or improper working posture, thereby minimizing repetitive strain injuries and improving intrinsic safety levels.

Currently, the Company has achieved fully in-house PCB production with equipment operating as standalone units or fully automated production lines, without manual production equipment. Automated handling is achieved through robotic loading systems, vertical electroplating line automatic board transfer, and robotic unloading. At the interconnection stages between different equipment, automation is realized through a complete process flow including board loading machines, pre-treatment lines, coating lines, oven sections, and board unloading machines, enabling fully automated processing across interconnected production systems.

07
Social Engagement • Promoting Local Shared Prosperity

07 Social Engagement • Promoting Local Shared Prosperity

7.1 Investment in Infrastructure and Support Services

APCB places strong emphasis on social engagement and has established long-term, stable partnerships with local communities through infrastructure support, responsiveness to local needs, and company-wide public welfare initiatives. The Company systematically allocates resources to infrastructure investment and supporting services, implemented through both physical infrastructure and soft service initiatives.

In terms of physical infrastructure, the Company supports initiatives in collaboration with the New Taipei City Taishan District Office and public health centers, including community environmental improvement, establishment of recycling facilities, and optimization of public activity spaces, thereby contributing to enhanced community infrastructure conditions.

In terms of soft services, through its dedicated volunteer organization "Cihui Club," the Company has established a continuous community service network. Regular public welfare activities are organized, including free medical consultations, blood pressure measurements, vision screenings, household appliance repairs, and free haircut services. In addition, the Company opens its internal educational resources to the community, jointly organizing public welfare courses on environmental protection and occupational health and safety. These initiatives effectively address gaps in community services and enhance the accessibility and completeness of public service provision.

Case: "Warm Clothing, Endless Care" – 2025 Q2 Used Clothing Donation Program

Guided by its sustainability philosophy of "Giving clothing a second life and letting love circulate," the Company launched the second-quarter "Clothing Renewal Journey" donation program in June 2025 through the "Cihui Club." The initiative encouraged all employees to donate unused clothing to bring warmth to children in remote areas and underprivileged groups, while also promoting resource recycling and environmental sustainability.

The program was implemented through a structured three-stage process. During the preparation stage, a dedicated donation link for the second quarter clothing drive was created in the internal system, and a QR code was generated and posted at the used clothing collection bins in the plant living area. Cihui Club volunteers sorted all collected items and categorized them into trousers, sweaters, down jackets, and children's clothing. Each package was labeled with a "APCB Cihui Club Donation" tag before being transported by company vehicles to the Used Clothing Renewal Base in Kunshan.

The initiative received strong participation from employees, ensuring that donated clothing reached children in remote areas and vulnerable groups in need. At the same time, it achieved the dual value of social contribution and resource circularity, reinforcing both social welfare and environmental sustainability.

7.2 Local Communities

The Company is deeply rooted in its operating locations and responds precisely to diverse community needs by establishing long-term and stable partnerships with local public welfare organizations and government agencies.

In terms of support for vulnerable groups, the Company has long participated in community care initiatives by continuously donating essential supplies to economically disadvantaged households. These charitable actions have been recognized with a certificate of appreciation issued by the Taishan District Public Health Center, New Taipei City. At the same time, the Company regularly implements the "Clothing Renewal Journey" donation program, collecting and redistributing sorted used clothing to remote areas and local vulnerable groups, thereby promoting resource circulation and the transmission of care.

Case: Winter Care Program for Sanitation Workers

To support frontline sanitation workers who contribute significantly to the community, the Company's "Cihui Club" launched a winter care initiative under the theme "Handcrafted scarves for sanitation workers—knit' with sincerity, warm the heart," designed to provide frontline sanitation workers with practical cold-weather essentials during winter.

The program innovatively adopted finger-knitting techniques to produce scarves. The soft and comfortable materials effectively protect against cold weather while conveying heartfelt care through unique handcrafted designs. On the day of the activity, employees demonstrated strong enthusiasm by personally delivering the scarves to sanitation workers at their workplaces. Seeing the recipients' smiles upon receiving the gifts allowed volunteers to deeply experience the value and meaning of community service activities.

In the area of life and public welfare, the Company regularly organizes a collective blood donation campaign every six months. On one occasion, a total of 178 units of blood were donated at the Taipei Blood Center to support patients in need. The initiative received a certificate of appreciation from the New Taipei City Bodhi Vajra Charity Association. In addition, the Company conducts blood donation education and site visits to strengthen awareness of blood donation among employees and the local community.

Furthermore, the Company organizes a series of elderly care activities for senior citizens in the community. These initiatives include festival greetings, cultural performances, and commemorative photography sessions to bring warmth and care to the elderly. The Company also hosts diverse community activities such as Spring Festival couplet writing, handicraft workshops, and community environmental clean-up events, connecting employees, local residents, and charitable organizations to jointly build a warm, inclusive, and sustainable community ecosystem.

08 Environmental Governance・Accelerating the Green Transition

08 Environmental Governance • Accelerating the Green Transition

8.1 Climate Change

8.1.1. Greenhouse Gas Emissions Management

The Company has established the *Greenhouse Gas Inventory Management Procedure*. Since 2021, the Company has conducted annual greenhouse gas emissions accounting in accordance with *ISO 14064-1:2018 Greenhouse Gases Standard*, and has set greenhouse gas reduction targets.

Emission Reduction Targets	
Baseline Year	2024
Short-term target (2026–2028)	Total emissions reduced by 1%
Medium-term target (2030 carbon peak)	Total emissions reduced by 3%
Long-term target (2040–2060 carbon neutrality)	Total emissions reduced by 5%

During the reporting period, the Company purchased 10,947 MWh of renewable electricity. At present, the Company has implemented greenhouse gas data management software to enable automated calculation of greenhouse gas emissions. The greenhouse gas inventory results show that, during the reporting period, Scope 1 emissions amounted to 4,122.35 tCO_2e, Scope 2 emissions amounted to 54,884.32 tCO_2e, and Scope 3 emissions amounted to 76,225.64 tCO_2e, resulting in total greenhouse gas emissions of 135,232.31 tCO_2e.

Greenhouse Gas Emissions Over the Past Three Years

Unit: tCO_2e	2023	2024	2025
Scope 1	229.99	2,029.94	4,122.35
Scope 2	12,228.97	60,183.71	54,884.32
Scope 3	2,735.19	83,582.10	76,225.64
Total emissions	15,194.15	145,798.75	135,232.31

Note: The 2023 data includes only the Taiwan headquarters.

Greenhouse Gas Emission Intensity Over the Past Three Years

Unit: tCO_2e per million revenue	2023	2024	2025
Emission intensity	11.60	28.61	32.38

Note: Due to changes in the calculation methodology, the greenhouse gas emission intensity data for the previous two years has been restated in this report and data of 2023 covers only the Taiwan headquarters

During the reporting period, the Company conducted a product carbon footprint assessment for the printed circuit board (Model: A068E0850A) based on the "cradle-to-gate" life cycle in accordance with ISO 14067:2018 standards, and obtained a product carbon footprint verification certificate. The calculated carbon footprint of the product is 14.01 $kgCO_2e$.

8.1.2. Climate Risks and Opportunities

Governance Structure for Climate-Related Risks and Opportunities

The Company's Board of Directors serves as the highest governing body for climate risk management. It is responsible for formulating sustainable development strategies and promoting ESG-related initiatives, with reference to the Paris Agreement and the goal of achieving net-zero emissions by 2050. The Sustainability Development Steering Committee regularly conducts climate risk and opportunity assessments under the TCFD framework. Identified risks and opportunities are reported to the Board on a quarterly basis for supervision and review.

Identification and Assessment Process of Climate-Related Risks and Opportunities

To effectively manage climate-related risks and opportunities, the Company has adopted the TCFD framework to analyze climate change-related risks and opportunities and establish a corresponding assessment structure recommended by TCFD. For high-risk and high-impact risks and opportunities, relevant response strategies and performance targets are further discussed and defined as concrete measures for climate governance.

Climate Change Risk Identification Summary Table

Risk Ranking	Risk Category	Risk Factors and Mitigation Strategies	Time Horizon Assessment[3]	Risk Level
1	Transition Risk – Policy and Compliance Risk	Under the phased requirements of the Taiwan Financial Supervisory Commission based on registered capital, APCB will be required to disclose 2026 consolidated GHG inventory information in the notes to its 2027 annual report, prepare sustainability disclosures in accordance with the IFRS Sustainability Disclosure Standards in 2028, disclose 2028 IFRS sustainability information in 2029, and disclose Scope 3 greenhouse gas emissions for the previous year from 2032 onwards. Failure to complete Scope 1 and Scope 2 carbon inventories by 2027 may result in administrative penalties imposed by the competent authority. At the same time, the phased implementation of the carbon fee scheme is expected to increase production costs for carbon-intensive processes. Response Strategy: Implement ISO 14064-1 organizational-level greenhouse gas quantification and reporting, together with external verification and assurance.	Short term	High Risk
2	Transition Risk – Technology Substitution Risk	The Company faces significant pressure to transition and upgrade towards low-carbon manufacturing processes. Traditional resistance-heated soldering furnaces have relatively low thermal efficiency, while the industry is increasingly adopting electromagnetic induction heating equipment as a replacement. Failure to complete timely upgrades to production equipment and manufacturing processes may result in the loss of high-end customer orders and related operational risks. Response Strategy: Regularly review contracted electricity capacity, air-conditioning zoning and lighting circuits to enhance energy efficiency; enter into equipment maintenance agreements to maintain optimal operating performance; and periodically replace ageing and inefficient equipment to improve energy utilization efficiency.	Long term	Medium Risk

Climate Change Risk Identification Summary Table

Risk Ranking	Risk Category	Risk Factors and Mitigation Strategies	Time Horizon Assessment[3]	Risk Level
3	Transition Risk – Market and Reputational Risk	Downstream customers are imposing increasingly stringent low-carbon requirements on products. If the Company is unable to provide compliant Product Carbon Footprint Verification Reports, it may be excluded from key customers' supply chains, which could directly and adversely affect revenue. Response Strategy: The Company will further enhance Product Carbon Footprint Verification Reports in line with downstream customer requirements.	Medium term	High Risk
4	Physical Risk – Acute Risk	The Company's main production site (Kunshan Plant) is located in the Yangtze River Delta region and is vulnerable to extreme weather events such as typhoons and heavy rainfall, which may result in production incidents including damage to electroplating tanks and electrical short circuits. Response Strategy: Install flood barriers to prevent water ingress; raise the site entrance level by one metre to reduce flood-related damage; conduct regular disaster prevention drills to minimize personnel and equipment losses; prepare flood control materials in advance; and strengthen emergency response and incident management capabilities for heavy rainfall and flooding events.	Short term	High Risk
5	Physical Risk – Chronic Risk	Printed circuit board manufacturing is highly dependent on water resources. If water stress in the Kunshan region continues to intensify, the Company may face production restrictions, while water procurement costs may also increase. Response Strategy: Promote water recycling and reuse to improve water circulation efficiency and reduce reliance on externally sourced water resources.	Medium term	Medium Risk

[3] Definitions: Short term: 2025–2026; Medium term: 2027–2030; Long term: 2031–2050.

Climate Change Opportunity Identification Summary Table

Opportunity Ranking	Opportunity Category	Opportunity Factors	Time to Occurrence Assessment	Probability Rating
1	Opportunity – Process Optimisation	The Company may achieve both cost reduction and efficiency improvement through upgrades to surface treatment processes. Process enhancement, combined with the installation of waste heat recovery systems, can reduce carbon emissions while lowering energy costs. **Response Strategy:** Optimise energy-intensive processes, particularly electroplating, lamination and drying operations; establish waste heat recovery systems to recycle and reuse waste heat generated by equipment such as air compressors and boilers.	Short term	Medium
2	Opportunity – Energy Transition	The purchase of green electricity certificates can reduce Scope 2 carbon emissions, increase the proportion of renewable energy use, and enhance preference among downstream customers. **Response Strategy:** Purchase 10,947 green electricity certificates.	Short term	High
3	Opportunity – Market Expansion	Demand for high-end PCB products from low-carbon industries such as new energy vehicles and energy storage is experiencing rapid growth, particularly for high-layer-count and high-density interconnect (HDI) PCB products. If the Company successfully enters the new energy vehicle supply chain through the production of low-carbon certified products, the proportion of additional revenue to total annual revenue is expected to increase significantly. **Response Strategy:** Improve production processes.	Long term	High

8.2 Environmental Compliance Management

Environmental Management System

APCB remains committed to environmentally friendly operations and sustainable development. The Company has implemented an environmental management system in accordance with international standards and obtained ISO 14001 certification. External audits are conducted annually to ensure that all environmental management practices are verified by independent third-party organizations.

Environmental Management Policy

1. Comply with regulatory requirements and strengthen environmental communication.
2. Commit to pollution prevention and reduce environmental impacts.
3. Promote energy conservation and support the circular economy.
4. Encourage active employee participation and foster environmental responsibility.
5. Pursue continual improvement to ensure sustainable operations.

The Company has established a dedicated Environmental, Health and Safety (EHS) unit and implemented internal control regulations, including the *Environmental Management Regulations*, *Chemical Management Procedures*, and *Emergency Environmental Incident Response Plan*. These define clear environmental management responsibilities and operational requirements across all departments. An emergency response command centre has been established, together with an open reporting channel for all employees to report emergencies. A 24-hour emergency response centre is in place, along with a tiered notification and response procedure to ensure that environmental incidents can be addressed promptly and effectively controlled, thereby achieving the core objective of continuous improvement in environmental management.

ISO 14001 Environmental Management System Certification

APCB (Taiwan)

APCB (Kunshan)

In addition, the Company conducts one exercise each year for command-and-control, individual operational procedures, and integrated scenario response drills. After each drill, performance is assessed, a written report is prepared and properly archived, and the emergency response mechanisms are continuously optimised. Regular environmental management training is also conducted to enhance staff awareness and competence.

Environmental Emergency Response Drill

AWS Water Stewardship Training

8.3 Air Pollution Management

The Company upholds the principles of environmental protection and sustainable development and is committed to minimizing the environmental impact of its production processes. In air pollution control, the Company implements a range of concrete measures to ensure that all air emissions from its facilities fully comply with the *Air Pollution Control Act* and relevant requirements of environmental authorities.

The Company has established dedicated treatment procedures for different types of air pollutants generated from production processes, ensuring that emissions fully comply with the *Air Pollution Control Act* and relevant requirements of environmental authorities. Advanced treatment technologies are adopted to ensure emissions meet regulatory standards and to minimise environmental impact. The corresponding treatment methods for each pollutant are as follows:

Management of Major Air Pollutants

Dust	**Treatment Method:** Baghouse filtration. A baghouse filter uses high-efficiency filtration media to capture dust particles from the air, separating dust from the gas stream via filter bags.
Non-Methane Hydrocarbons (NMHC)	**Treatment Method:** Activated carbon adsorption combined with catalytic combustion. The porous structure and high specific surface area of activated carbon are utilized to adsorb organic compounds from the exhaust gas, separating them from the gas stream; the adsorbed organic compounds are then oxidized and decomposed into carbon dioxide and water at low temperatures via a catalyst, achieving harmless treatment.
Acid Mist	**Treatment Method:** Alkaline Scrubber Tower. As acid mist exhaust passes through the scrubber tower, it comes into contact with an alkaline solution (such as sodium hydroxide solution), triggering a neutralization reaction that converts the acidic gases into harmless salts, thereby achieving the removal of acid mist.

During the reporting period, the Company emitted a total of 5.52 tons of air pollution emissions, all of which were treated and discharged in compliance with regulations.

8.4 Energy Management

8.4.1. Energy Usage Policy

APCB remains committed to energy conservation and carbon reduction, implementing effective energy management practices. The company reduces energy consumption by utilizing energy-efficient equipment and switching to alternative energy sources, while simultaneously improving overall production efficiency. In 2021, the company successfully obtained ISO 50001 Energy Management System certification, establishing a standardized management system that covers the entire process of energy procurement, consumption, recovery, and monitoring. The Environmental and Safety Department is responsible for energy management operations, and senior management regularly reviews the implementation status.

ISO 50001 Energy Management System Certification

In line with global net-zero carbon trends, the company has set 2025 as its base year and established a clear target to reduce energy consumption, aiming for a 2% reduction by 2026.

Energy consumption reduction by 2026

2%

To achieve this goal, the company continues to raise energy-saving awareness among all employees, implements a mechanism prioritizing the procurement of energy-efficient products, and gives preference to eco-friendly equipment such as energy-saving lighting fixtures, power-saving switches, and water-saving faucets. The company also restricts the use of high-energy-consumption appliances and integrates energy-saving principles throughout all production and office settings through regular awareness campaigns and specialized training.

8.4.2 Energy Consumption

The Company's primary energy sources include diesel, gasoline, natural gas, purchased electricity, and steam. Since 2014, the Company has implemented an energy audit system and installed smart electricity meters and water meters on major production lines and equipment to facilitate the monitoring of energy consumption data. We are gradually establishing a comprehensive energy consumption inventory. In 2025, the Company's total natural gas consumption was 337,496 cubic meters, and total electricity consumption was 97,951.939 MWh.

total natural gas consumption was
337,496 cubic meters

total electricity consumption was
97,951.939 MWh

Energy Usage[4]

Energy Projects	Unit	2023	2024	2025
Diesel	Liters	8,511.15	7,590.65	28,907.73
Gasoline	Liters	16,203.24	13,619.04	17,631.47
Natural Gas	10,000 cubic meters	/	/	33.75
Purchased Electricity	MWh	24,662.50	21,016.08	97,951.939
Steam	Metric tons	/	/	12,131.00
Total Energy Consumption	Billion joules	89,611.97	76,368.30	413,070.89
Total Energy Intensity	1 billion joules per NT$ million in revenue	68.43	61.06	98.91

[4] Energy usage figures for 2023 and 2024 include data from the Taiwan headquarters only; data from the Kunshan plant will be included starting in 2025. This year, we have revised certain data from 2023 and 2024 after comprehensively reviewing the energy items and standards applicable to both the Taiwan headquarters and the Kunshan plant.

In 2025, the company focused on key energy-consuming areas and implemented a series of energy-saving renovation projects, achieving significant results:

Equipment Energy Efficiency Upgrades

1. Through the replacement and optimization of high energy-consuming equipment, the Company will progressively replace conventional dust collectors with energy-efficient dust collection systems, ensuring that the upgraded equipment achieves energy savings of over 45%.
2. The chilled water air-conditioning system has been upgraded with intelligent technologies through the implementation of an AI-based smart control system (EFOS management mechanism). By optimizing system loading/unloading logic and operational scheduling, the overall energy efficiency of the system is expected to improve by more than 10%.

Lighting System Energy Efficiency Optimization Guidelines

1. The administrative and facility management departments are jointly responsible for the replacement of lighting equipment in factories and offices, progressively upgrading conventional LED lighting fixtures to high-efficiency super LED lighting systems.
2. The Company plans to replace a total of 8,000 lighting fixtures throughout the year, ensuring annual electricity savings of more than 9,270 kWh from this initiative alone.

Process Energy Efficiency Innovation and Energy Consumption Management Guidelines

1. Optimize high energy-consuming production processes by fine-tuning operational parameters and improving workflows for core manufacturing processes such as electroplating, lamination, and drying, thereby reducing energy consumption per unit of product.
2. Establish a waste heat recovery system to capture and reuse waste heat generated by power equipment such as air compressors and boilers. The recovered energy will be utilized in process drying, plant temperature control, and other operational applications to improve energy circulation efficiency.
3. Introduce a lean production management mechanism to optimize production scheduling, reduce unnecessary equipment idle running time, and comprehensively minimize ineffective energy consumption throughout the manufacturing process.

8.5 Water Resource Management

APCB's water resource management strategy is built on three core principles: prioritizing water conservation, increasing recycling rates, and adopting a holistic management approach. The Company has established a full life-cycle water resource management system covering water withdrawal, consumption, treatment, recycling and reuse, and discharge processes, while further extending management coordination across upstream and downstream supply chains. Through refined operational optimization and the introduction of forward-looking technologies, APCB is committed to achieving the dual strategic objectives of efficient water resource utilization and water environment protection.

The Company has established a comprehensive water resource management framework by forming a dedicated Environmental, Health and Safety (EHS) team, setting up specialized task forces, and implementing a regular meeting mechanism. APCB has also formulated a series of management policies covering water consumption management and reclaimed water reuse, clearly defining departmental responsibilities and designated personnel. In addition, the Company has signed a "Sustainable Water Management Commitment Statement," proactively discloses management progress, cooperates with relevant government initiatives, and maintains open and transparent engagement with stakeholders.Currently, the Kunshan plant, as the Company's primary manufacturing center, has obtained certification under the internationally recognized AWS (Alliance for Water Stewardship) Sustainable Water Management Standard, demonstrating that its water resource management practices comply with internationally advanced standards.

Alliance for Water Stewardship Certification

Water Resource Management Targets:

The Company has established short-, medium-, and long-term targets for water conservation and circular water utilization:

Short-term (2025)

✓ Wastewater recycling and reuse	✓ Water consumption intensity for double-sided panel products	✓ Reduction in overall water consumption intensity
600 metric tons/day	**below 0.58 tons/m²**	**1.8 m³/m²**

Medium-term (2027)

✓ Wastewater recycling and reuse

800 metric tons/day

Long-term (2030)

✓ Wastewater recycling and reuse

900 metric tons/day

To achieve the above targets, the Company continues to strengthen data management and risk prevention mechanisms by establishing a real-time water consumption monitoring system and implementing refined water flow management measures. Water meter calibration is conducted annually to ensure the authenticity, completeness, and traceability of water consumption data throughout the entire process.

At the same time, the Company continuously conducts water resource management education and training programs through multiple channels, including training on the AWS International Standard for Sustainable Water Management and employee water conservation awareness campaigns, in order to strengthen employees' awareness of water conservation and enhance their understanding of water resource management. In addition, the Company actively participates in external watershed management conferences and professional training programs, and continuously optimizes its water resource management strategies in response to evolving industry trends and regulatory requirements.

Wastewater Management

The Company's Taiwan headquarters no longer conducts manufacturing activities, with all production capacity having been transferred to the Kunshan plant. Wastewater generated from plant operations is strictly managed in accordance with the *Plant Wastewater Management Procedures*. A full-process management mechanism featuring classified collection, segregated drainage, and dedicated treatment has been implemented. Corresponding treatment units are established for wastewater streams of different sources and characteristics, and all wastewater is properly treated through the plant's wastewater treatment facilities. The classifications and treatment processes are as follows:

Domestic Wastewater:

Domestic wastewater generated from office areas, employee restrooms, and other facilities is fully directed to the septic tank treatment system for pretreatment to ensure water quality meets the standards for subsequent discharge or further treatment processes.

Industrial Wastewater:

Comprehensive industrial wastewater generated from production operations is centrally collected and treated using an "atomization and coagulation treatment process" to effectively remove pollutants and maintain stable effluent quality. For nickel-containing heavy metal wastewater, the Company has established independent collection pipelines and dedicated treatment units to ensure strict segregated collection and specialized treatment. A chemical precipitation process is adopted to remove heavy metal contaminants and ensure discharged effluent complies with applicable regulatory discharge standards.

To ensure discharged wastewater complies with the effluent standards stipulated by the Ministry of Environment, the Company not only conducts internal water quality inspections, but also commissions qualified third-party professional institutions to perform wastewater sampling and analysis. In addition, an online real-time water quality monitoring system connected to the Environmental Protection Bureau has been established, and wastewater is discharged only after compliance is confirmed.

During the reporting period, the Company reduced wastewater discharge by 514 tons through treated effluent recycling and reuse initiatives.

8.5.2. Water Resource Utilization

In 2025, the Company's primary water source was municipal tap water, and all water withdrawal activities strictly complied with applicable water abstraction permit requirements, with no incidents of illegal water extraction recorded. The Company has innovatively implemented a total water optimization model featuring "classified management, resource replenishment, and refined metering." In 2025, the Company's total recycled water usage reached 308,994 tons.

In 2025, the Company's total recycled water usage reached

308,994 tons

Classified Management	Established a diversified water sourcing system integrating municipal water supply and rainwater replenishment.
Resource Replenishment	Constructed rainwater collection tanks to capture rainfall during wet seasons. The collected rainwater is transferred to the reclaimed water recycling system for treatment and subsequently reused for non-production purposes such as landscaping irrigation and road cleaning, further reducing freshwater consumption.
Refined Metering	In 2025, the converted water consumption intensity for double-sided panel products at the Kunshan plant was 0.58 m^3/m^2, representing a 3.33% reduction compared with the target value and a 35.56% improvement compared with the industry secondary standard of 0.9 m^3/m^2. In addition, the overall water consumption intensity decreased to 1.72 m^3/m^2, representing a 4.44% reduction compared with the target value, demonstrating industry-leading water efficiency performance.

Reclaimed Water Recycling System

Water Resource Utilization

Unit: 10,000 tons	2023	2024	2025
Water Withdrawal Volume	30.06	28.72	84.75
Wastewater Discharge Volume	21.70	16.83	75.48
Water Consumption Volume	16.83	11.89	9.27

8.6 Waste Management

8.6.1. Waste Management

The Company follows three core waste management principles: source segregation, waste reduction at source, and circular resource recovery. Waste management has been integrated into the full-process control framework of the ISO 14001 Environmental Management System, establishing a comprehensive management mechanism covering the entire chain of waste generation, classification, storage, disposal, and recycling. Through institutional development, technological innovation, and supply chain collaboration, the Company works toward three core goals: waste reduction at source, resource recovery, and safe, compliant disposal, thereby reducing environmental impacts while improving resource utilization efficiency.

The Company has established a comprehensive waste management system and formulated a series of policies and procedures, including the *Waste Management Regulations* and the *Hazardous Waste Storage and Disposal Operating Standards*. These documents clearly define the responsibilities of each department regarding waste classification, storage requirements, and disposal procedures. Dedicated EHS personnel are assigned to oversee and monitor the entire management process. In addition, the Company has established a specialized waste management team and strengthened the qualification review of licensed third-party disposal contractors to ensure that all disposal processes are compliant, transparent, and traceable.

Focusing on waste reduction and resource circulation, the Company has adopted 2024 as the baseline year and established phased short-, medium-, and long-term targets.

Short-term Target (2025)

✓ Achieve an annual waste reduction of **580 metric tons**	✓ Compliance Rate of Hazardous Waste Disposal **100%**	✓ Increase the recycling and recovery rate of general industrial waste **>95%**

Medium-term Target (2027)

✓ Achieve an annual waste reduction of **640 metric tons**	✓ Promote the technological upgrading of key waste resource recovery **3**	✓ Increase the resource recovery rate of hazardous waste to **30%**

Long-term Target (2030)

✓ Achieve an annual waste reduction target of **720 metric tons**	✓ Establish a waste recycling system covering the full life cycle of products, explore cross-industry symbiosis models for industrial by-products, and achieve a resource recovery rate of core waste exceeding **30%**

The Company continues to strengthen source reduction and process control measures. By optimizing production processes, improving product yield rates, and reducing rework and scrap rates, the Company minimizes waste generation at the source. In addition, strict controls are implemented on raw material consumption in production lines to improve the utilization efficiency of chemical agents and reduce the generation of hazardous waste. Newly installed sludge drying facilities have also reduced sludge moisture content, thereby decreasing the overall volume of waste requiring disposal. At the same time, the Company conducts company-wide waste classification awareness campaigns and training programs. Through posters, on-site guidance, and incentive-based quizzes, employees' awareness of waste segregation is enhanced to ensure effective implementation of waste classification practices.

8.6.2 Waste Generation

In 2025, the total waste generated at the Kunshan Plant amounted to 10,086.85 tons, including 919.14 ons of general solid waste and 9,167.71 tons of hazardous waste. The major waste categories and corresponding disposal methods are as follows:

Non-hazardous Waste

Non-hazardous waste mainly includes industrial waste, kraft paper, waste plastic films, and waste pallets. In 2025, the disposal volume reached **919.14 metric tons**.

The Company implements classified collection and standardized storage management for general solid waste. All waste is entrusted to qualified third-party solid waste disposal contractors for resource recovery or harmless treatment, ensuring that the disposal process complies with environmental protection standards.

Hazardous Waste

Hazardous waste mainly originates from production processes, including copper-containing waste liquid, nickel-containing waste liquid, waste chemical packaging, and sludge. In 2025, the disposal volume of hazardous waste reached **9,167.71 metric tons**.

The Company has established dedicated hazardous waste storage facilities equipped with comprehensive safety protection measures, including anti-leakage and anti-volatilization systems. All storage operations are subject to a two-person, two-lock control system, with strict implementation of inbound and outbound registration procedures.

All hazardous waste is entrusted to qualified third-party contractors with the appropriate legal disposal licenses for compliant treatment. During transportation and transfer, the Company strictly implements the "Waste Transfer Manifest System," with complete retention of transfer and disposal records to ensure full traceability and auditability throughout the entire process.

During the reporting period, the Company's hazardous waste management operations remained fully compliant, with no incidents involving hazardous waste leakage, illegal disposal, or other regulatory violations.

8.7 Materials Management

8.7.1. Chemical Management

APCB (Kunshan) has established an enterprise-wide chemical management system in accordance with applicable laws and regulations, including the *Regulations on the Safety Management of Hazardous Chemicals.* A full life-cycle chemical management mechanism has been implemented to comprehensively prevent environmental pollution and occupational safety risks arising from business operations.

For all chemicals used in production processes, the Company conducts hazard screening and supplier qualification assessments at the procurement stage to prevent non-compliant substances from entering the facility. Upon receipt, chemicals are stored in designated segregated areas based on their hazardous characteristics and compatibility requirements. Highly toxic substances are strictly managed in dedicated storage zones under a dual-person, dual-lock control system. In addition, a complete tracking system is in place for chemical issuance, usage, and return of residual materials.

For chemical waste generated during production, the Company implements a strict classification and segregation treatment mechanism. General chemical waste is directed to the on-site wastewater treatment facility and treated in accordance with approved regulatory procedures. Hazardous waste with high concentrations of copper or nickel is fully entrusted to qualified licensed third-party contractors approved by competent environmental authorities for compliant disposal. The entire transfer process is managed under the "Five-copy Hazardous Waste Manifest System" to ensure full traceability. The Company also conducts regular chemical hazard identification training and emergency response drills to continuously enhance its management system and minimize potential environmental and safety impacts.

8.7.2. Resource Recycling and Utilization

The Company actively promotes circular economy principles and implements collaborative waste management mechanisms across its supply chain. Through the use of the IPE platform, the Company audits key suppliers' compliance in waste disposal practices and encourages continuous improvement in waste management processes to reduce environmental impacts across the value chain. In addition, suppliers are encouraged to adopt recyclable packaging materials to reduce the generation of single-use packaging waste, jointly building a circular industrial ecosystem.

8.8 Biodiversity Protection

For all new construction, reconstruction, and expansion projects, the Company strictly conducts ecological impact assessments in accordance with the *Technical Guidelines for Environmental Impact Assessment – Ecological Impact (HJ 19-2022)*. Assessment results confirm that all production sites and operational facilities are not located within ecological protection red lines or ecological control zones, and all land used is classified as industrial land approved under industrial park planning.

The Company confirms that its production activities, products, and services do not cause significant impacts on biodiversity, and no material adverse impacts have been identified through internal reviews. The Company also conducts regular environmental monitoring and discloses monitoring results in accordance with regulatory requirements.

Appendix

Appendix 1: Sustainability Data [5]

Financial Performance

Item	Unit	2023	2024	2025
Financial Performance				
Revenue [6]	NT$1,000	1,309,629	1,250,649	4,410,760
Allocating Economic Value				
Operating Costs	NT$1,000	1,315,969	1,428,237	3,088,093
Employee Salaries and Benefits	NT$1,000	251,002	369,215	849,738
Payments to Investors	NT$1,000	123,737	111,384	369,992
Payments to the Government	NT$1,000	30,730	40,009	60,741
Community Investments	NT$1,000	150	140	0
Total	NT$1,000	1,721,588	1,948,985	4,368,565
Retain economic value				
Retain economic value	NT$1,000	-411,959	-698,336	42,195

Environmental Performance

Greenhouse Gas Emissions

Item	Unit	2023	2024	2025
Scope 1	Tons of CO_2e	229.99	2,029.94	4,122.35
Scope 2	Tons of CO_2e	12,228.97	60,183.71	54,884.32
Scope 3	Tons of CO_2e	2,735.19	83,582.10	76,225.64
Total greenhouse gas emissions	Tons of CO_2e	15,194.15	145,798.75	135,232.31
Greenhouse gas emissions intensity [7]	Tons of CO_2e per NT$ million in revenue	11.60	28.61	32.38

[5] With the exception of the 2024 greenhouse gas emissions data, which includes both the Taiwan headquarters and the Kunshan factory, data for all other years covers only the Taiwan headquarters.
[6] The Company's revenue consists of net sales and proceeds from the sale of financial investments and assets.
[7] Greenhouse gas emissions intensity = Total greenhouse gas emissions / Million in revenue.

Energy Consumption

Item	Unit	2023	2024	2025
Diesel	Liter	8,511.15	7,590.65	28,907.73
Gasoline	Liter	16,203.24	13,619.04	17,631.47
Natural Gas	10,000 cubic meters	/	/	33.75
Purchased Electricity	MWh	24,662.50	21,016.08	97,951.939
Steam	Metric ton	/	/	12,131.00
Total Energy Consumption	1 billion joules	89,611.97	76,368.30	413,070.89
Total Energy Intensity	1 billion joules per NT$ million in revenue	68.43	61.06	98.91

Water and Effluent

Item	Unit	2023	2024	2025
Water intake	10,000 tons	30.06	28.72	84.75
Water discharge	10,000 tons	21.70	16.83	75.48
Water consumption	10,000 tons	16.83	11.89	9.27

Air Pollutants [8]

Project	Unit	2023	2024	2025
Total Exhaust Emissions	Metric tons	NA	NA	5.52

Waste

Item	Unit	2023	2024	2025
General industrial waste generated	Metric tons	36.8	25.2	919.14
Hazardous industrial waste generated	Metric tons	1,097.1	1,318.5	9,167.71
Total	Metric tons	1,133.9	1,343.7	10,086.85

[8] Data for 2023 and 2024 includes only the Taiwan headquarters; however, since the Taiwan headquarters has no production operations, the data cannot be traced.

Social Performance[9]

Number of Employees

Item	2023	2024	2025
Total number of full-time employees	435	113	1,613

Item	2023		2024		2025	
	Number	Percentage	Number	Percentage	Number	Percentage
By gender						
Male	256	58.85%	63	55.75%	906	56.17%
Female	179	41.15%	50	44.25%	707	43.83%
By age group						
Under 30	36	8.28%	11	9.73%	439	27.22%
31–40	128	29.43%	20	17.70%	653	40.48%
41–50	167	38.39%	43	38.05%	388	24.5%
50 and older	104	23.91%	39	34.51%	133	8.24%
By educational background						
Research Institutes	14	3.22%	9	7.96%	135	8.37%
Colleges and Universities	154	35.40%	57	50.44%	358	22.19%
Other	267	61.38%	47	41.59%	1,120	69.44%

Number of new hires

Item	2023	2024	2025
Total number of new hires	49	56	924

Item	2023		2024		2025	
	Number	Percentage	Number	Percentage	Number	Percentage
By gender						
Male	23	46.94%	27	48.21%	563	60.93%
Female	26	53.06%	29	51.79%	361	39.07%

[9] Social performance data for 2025 includes both the Taiwan headquarters and the Kunshan plant. Data for previous years covers only the Taiwan headquarters. Due to rounding, the sum of some percentages may not total 100.00%.

Number of new hires

Item	2023		2024		2025	
	Number	Percentage	Number	Percentage	Number	Percentage
By age group						
Under 30	11	22.45%	28	50.00%	575	62.22%
31-50	33	67.35%	24	42.86%	333	36.04%
50 and older	5	10.20%	4	7.14%	16	1.73%

Number of employees who have left the company

Item	2023	2024	2025
Total number of departing employees	109	378	919

Item	2023		2024		2025	
	Number	Percentage	Number	Percentage	Number	Percentage
By gender						
Male	54	49.54%	218	57.67%	554	60.28%
Female	55	50.46%	160	42.33%	365	39.72%
By age group						
Under 30	13	11.93%	42	11.11%	518	56.37%
31-50	82	75.23%	255	67.46%	362	39.39%
50 and older	14	12.84%	81	21.43%	39	4.24%

Parental Leave

Item	2023	2024	2025
Total number of employees who actually took parental leave, by gender			
Male	1	0	78
Female	2	0	44
Total number of employees who returned to work during the reporting period after taking parental leave, broken down by gender			
Male	0	0	78
Female	0	0	44

Parental Leave

Item	2023	2024	2025
Total number of employees who remained employed 12 months after returning to work following parental leave, broken down by gender			
Male	0	0	65
Female	0	0	36
Percentage of employees returning to work after parental leave, by gender			
Male	0.00%	0.00%	100.00%
Female	0.00%	0.00%	100.00%
Percentage of employees who remained with the company after taking parental leave, by gender			
Male	0.00%	0.00%	83.33%
Female	0.00%	0.00%	81.82%

Compensation and Benefits

Item	Unit	2023	2024	2025
Average salary of full-time employees in non-supervisory positions	NT$ thousand	498	549	735
Median salary of full-time employees in non-supervisory positions	NT$ thousand	463	499	741

Statistics on Training Hours

Project	Unit	2023	2024	2025
Average training hours per employee	Hours	25.58	21.77	12.21
By gender				
Male	Hours	26.47	22.13	12.55
Female	Hours	24.44	21.30	11.89

Performance and Career Development Review

Item	Unit	2023	2024	2025
Percentage of employees subject to regular performance evaluations	%	/	95.41	100.00

Work-related injury

Item	Unit	2023	2024	2025
Frequency Rate (FR) of Disabling Injuries [10]	/	3.3	3.8	0.73
Number of Fatalities Resulting from Occupational Injuries	Person	0	0	0
Fatalities Rate from Occupational Injuries	%	0.00%	0.00%	0.00%
Number of Fires	From	0	0	0
Number of Fire-Related Casualties	Person	0	0	0
Ratio of Fire-Related Casualties to Total Workforce	%	0.00%	0.00%	0.00%

Supply Chain Management

Item	Unit	2023	2024	2025
Total number of suppliers	Number	/	/	461
Total number of new suppliers	Number	/	/	36
Percentage of the procurement budget spent on local suppliers in the regions where we operate	%	/	/	84.90%
Supplier Environmental Assessment				
Screening New Suppliers Based on Environmental Standards	Number	/	/	0
Number of suppliers that have undergone an environmental impact assessment.	Number	/	/	0
Number of suppliers identified as having significant actual or potential negative environmental impacts.	Number	/	/	0
Percentage of suppliers that agreed to make improvements following the assessment.	%	/	/	0
Percentage of suppliers with whom the relationship was terminated following the assessment.	%	/	/	0
Supplier Social Assessment				
Screening new suppliers using social criteria	Number	/	/	0
Number of suppliers that have undergone a social impact assessment.	Number	/	/	71
Number of suppliers identified as having significant actual or potential negative social impacts.	Number	/	/	0
Percentage of suppliers that agreed to make improvements following the assessment	%	/	/	0
Percentage of suppliers with whom the relationship was terminated following the assessment	%	/	/	0

[10] Frequency Rate (FR) = Number of Recorded Occupational Injuries / Working Hours × 1,000,000.

Governance Performance

Board of Directors

Item	2023		2024		2025	
	Seats	Percentage	Seats	Percentage	Seats	Percentage
By gender						
Female directors	5	62.50%	5	71.43%	5	62.50%
Male directors	3	37.50%	2	28.57%	3	37.50%
By age group						
Ages 31–40	0	0.00%	0	0.00%	1	12.50%
Ages 41–50	0	0.00%	0	0.00%	0	0.00%
Ages 50 and older	8	100.00%	7	100.00%	7	87.50%
By educational background						
Research Institutes	2	25.00%	2	28.57%	4	50.00%
Colleges and Universities	3	37.50%	3	42.86%	2	25.00%
Other	3	37.50%	2	28.57%	2	25.00%

Anti-Corruption and Anti-Bribery

Item	Unit	2023	2024	2025
Total number and nature of confirmed corruption incidents	Number	0	0	0
Total number of employees dismissed or disciplined due to corruption incidents	Number	0	0	0
Total number of contracts terminated or not renewed with business partners due to corruption violations	Number	0	0	0

Incidents involving violations of health and safety regulations pertaining to products and services

Category	Unit	2023	2024	2025
Incidents of non-compliance with health and safety regulations regarding products and services resulting in fines	Number	0	0	0
Incidents of non-compliance with health and safety regulations regarding products and services resulting in warnings	Number	0	0	0
Incidents of non-compliance with health and safety regulations regarding products and services resulting in violations of voluntary codes of conduct	Number	0	0	0

Incidents involving non-compliance with regulations governing product and service information and labeling

Category	Unit	2023	2024	2025
Violations resulting in fines due to non-compliance with regulations regarding product and service information and labeling	Number	0	0	0
Violations resulting in warnings due to non-compliance with regulations regarding product and service information and labeling	Number	0	0	0
Violations resulting in breaches of voluntary codes of conduct due to non-compliance with regulations regarding product and service information and labeling	Number	0	0	0

Data Breach Incident

Item	Unit	2023	2024	2025
Number of data breaches	Number	0	0	0
Total number of confirmed complaints regarding violations of customer privacy	Number	0	0	0
Number of data breaches involving personal information	Number	0	0	0
Number of customers affected by data breaches	Number	0	0	0

Appendix 2: GRI Content Index

Statement of Use	APCB Industrial reports on the period from January 1 to December 31, 2025, in accordance with the GRI Standards
GRI Standard 1	GRI 1: Core 2021
Applicable GRI Sector Standards	There are no applicable industry categories in the existing GRI industry standards

This index table was developed in accordance with the GRI Principles and based on the results of our materiality assessment. The following topics have been identified as non-material (and are therefore not included in the benchmark index table): GRI 202 Market Position, GRI 101 Biodiversity, GRI 410 Conservation Practices, GRI 411 Indigenous Peoples' Rights, and GRI 415 Public Policy.

GRI Standard	Disclosure Item	Corresponding Section	Description (including explanation for omissions)		
			Omission Requirement	Reason	Explanation
General Disclosures					
GRI 2: General Disclosures 2021	2-1 Organizational details	About APCB	Not applicable (omitted)		
	2-2 Entities included in the organization's sustainability reporting	Report Information			
	2-3 Reporting period, frequency, and contact point	Report Information			
	2-4 Restatements of information	Environmental Governance • Accelerating Green Transformation			
	2-5 External assurance	Appendix 6: Greenhouse Gas Inventory Data Assurance			
	2-6 Activities, value chain, and other business relationships	About APCB			
	2-7 Employees	Human Capital Strategy • Shared Growth and Prosperity with Employees			
	2-8 Workers who are not employees	Human Capital Strategy • Shared Growth and Prosperity with Employees	2-8-a 2-8-b 2-8-c	Information incomplete / unavailable	This information has not yet been collected and is therefore not available for disclosure at this time.
	2-9 Governance structure and composition	Corporate Governance • Building a Foundation of Integrity			
	2-10 Nomination and selection of the highest governance body	Sustainable Operations • Execution-Driven Core			
	2-11 Chair of the highest governance body	Sustainable Operations • Execution-Driven Core			

GRI Standard	Disclosure Item	Corresponding Section	Description (including explanation for omissions)		
			Omission Requirement	Reason	Explanation
General Disclosures					
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	Sustainable Operations • Execution-Driven Core			
	2-13 Delegation of responsibility for managing impacts	Sustainable Operations • Execution-Driven Core			
	2-14 Role of the highest governance body in sustainability reporting	Sustainable Operations • Execution-Driven Core			
	2-15 Conflicts of interest	Corporate Governance • Building a Foundation of Integrity			
	2-16 Communication of critical concerns	Sustainable Operations • Execution-Driven Core			
	2-17 Collective knowledge of the highest governance body	Sustainable Operations • Execution-Driven Core			
	2-18 Evaluation of the performance of the highest governance body	Sustainable Operations • Execution-Driven Core			
	2-19 Remuneration policies	Human Resources Strategy • Employee Shared Growth and Prosperity			
	2-20 Process to determine remuneration	Human Resources Strategy • Employee Shared Growth and Prosperity			
	2-21 Annual total compensation ratio	Please refer to our Annual Report for this information.			
	2-22 Statement on sustainable development strategy	Message from the Management			
	2-23 Policy commitments	Corporate Governance • Building a Foundation of Integrity			
	2-24 Embedding policy commitments	Corporate Governance • Building a Foundation of Integrity			

GRI Standard	Disclosure Item	Corresponding Section	Description (including explanation for omissions)		
			Omission Requirement	Reason	Explanation
General Disclosures					
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	Corporate Governance • Building a Foundation of Integrity			
	2-26 Mechanisms for seeking advice and raising concerns	Corporate Governance • Building a Foundation of Integrity			
	2-27 Compliance with laws and regulations	Corporate Governance • Building a Foundation of Integrity			
	2-28 Membership associations	Product Responsibility • Enabling Sustainable Value			
	2-29 Approach to stakeholder engagement	Sustainable Operations • Execution-Driven Core			
	2-30 Collective bargaining agreements	Human Resources Strategy • Employee Shared Growth and Prosperity			
Material Topics					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Sustainable Operations • Execution-Driven Core			
	3-2 List of material topics	Sustainable Operations • Execution-Driven Core			
	3-3 Management of material topics	Sustainable Operations • Execution-Driven Core			
Economic Performance					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations • Execution-Driven Core Appendix 1: Sustainability Data Environmental Governance • Accelerating Green Transformation Human Resources Strategy • Employee Shared Growth and Prosperity			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Appendix 1: Sustainability Data			
	201-2 Financial implications and other risks and opportunities due to climate change	Environmental Governance • Accelerating Green Transformation			

GRI Standard	Disclosure Item	Corresponding Section	Description (including explanation for omissions)		
			Omission Requirement	Reason	Explanation
Economic Performance					
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	Human Resources Strategy • Employee Shared Growth and Prosperity			
	201-4 Financial assistance received from government	Appendix 1: Sustainability Data			
Indirect Economic Impacts					
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	Social Engagement • Promoting Local Shared Prosperity			
Anti-corruption					
GRI 3: Material Topics 2021	3-3 Material Topic Management	Sustainable Operations • Execution-Driven Core Corporate Governance • Building a Foundation of Integrity Appendix 1: Sustainability Data			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Appendix 1: Sustainability Data	205-1-a 205-1-b	Information not available / incomplete	This information has not yet been collected and is therefore not available for external disclosure.
	205-2 Communication and training on anti-corruption policies and procedures	Corporate Governance • Building a Foundation of Integrity			
	205-3 Confirmed incidents of corruption and actions taken	Corporate Governance • Building a Foundation of Integrity			
Anti-competitive behavior					
GRI 3: Material Topics 2021	3-3 Material Topic Management	Sustainable Operations • Execution-Driven Core Corporate Governance • Building a Foundation of Integrity			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Corporate Governance • Building a Foundation of Integrity			

GRI Standard	Disclosure Item	Corresponding Section	Description (including explanation for omissions)		
			Omission Requirement	Reason	Explanation
Tax					
GRI 3: Material Topics 2021	3-3 Material Topic Management	Sustainable Operations・Execution-Driven Core Corporate Governance・Building a Foundation of Integrity			
GRI 207: Tax 2016	207-1 Approach to tax	Corporate Governance・Building a Foundation of Integrity			
	207-2 Tax Governance, Control, and Risk Management	Corporate Governance・Building a Foundation of Integrity			
	207-3 Stakeholder engagement and management of concerns related to tax	Corporate Governance・Building a Foundation of Integrity			
Materials					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Environmental Governance・Accelerating Green Transformation			
GRI 301: Materials 2016	301-1 Materials used by weight or volume		301-1 a	Information not available / incomplete	This information has not yet been collected and is therefore not available for external disclosure.
	301-2 Recycled input materials used	Environmental Governance・Accelerating Green Transformation			
	301-3 Reclaimed products and their packaging materials		301-3 a	Information not available / incomplete	This information has not yet been collected and is therefore not available for external disclosure.
Energy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Environmental Governance・Accelerating Green Transformation Product Responsibility・Enabling Sustainable Value			

GRI Standard	Disclosure Item	Corresponding Section	Description (including explanation for omissions)		
			Omission Requirement	Reason	Explanation
Energy					
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Environmental Governance・Accelerating Green Transformation			
	302-2 Energy consumption outside the organization		303-2 a 303-2 b	Information not available / incomplete	This information has not yet been collected and is therefore not available for external disclosure.
	302-3 Energy intensity	Environmental Governance・Accelerating Green Transformation			
	302-4 Reduction of energy consumption	Environmental Governance・Accelerating Green Transformation			
	302-5 Reductions in energy requirements of products and services	Product Responsibility・Enabling Sustainable Value			
Water and Effluents					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Environmental Governance・Accelerating Green Transformation			
GRI 303: Water and Effluents 2016	303-1 Interactions with water as a shared resource	Environmental Governance・Accelerating Green Transformation			
	303-2 Management of water discharge-related impacts	Environmental Governance・Accelerating Green Transformation			
	303-3 Water withdrawal	Environmental Governance・Accelerating Green Transformation			
	303-4 Water discharge	Environmental Governance・Accelerating Green Transformation			
	303-5 Water consumption	Environmental Governance・Accelerating Green Transformation			
Emissions					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Environmental Governance・Accelerating Green Transformation			

GRI Standard	Disclosure Item	Corresponding Section	Description (including explanation for omissions)		
			Omission Requirement	Reason	Explanation
Emissions					
GRI 305: Emissions 2016	305-1 Direct (Scope 1) greenhouse gas emissions	Environmental Governance • Accelerating Green Transformation			
	305-2 Energy indirect (Scope 2) greenhouse gas emissions	Environmental Governance • Accelerating Green Transformation			
	305-3 Other indirect (Scope 3) greenhouse gas emissions	Environmental Governance • Accelerating Green Transformation			
	305-4 GHG emissions intensity	Environmental Governance • Accelerating Green Transformation			
Waste					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations • Execution-Driven Core Environmental Governance • Accelerating Green Transformation			
GRI 306: Waste 2016	306-1 Waste generation and significant waste-related impacts	Environmental Governance • Accelerating Green Transformation			
	306-2 Management of significant waste-related impacts	Environmental Governance • Accelerating Green Transformation			
	306-3 Waste generated	Environmental Governance • Accelerating Green Transformation			
	306-4 Waste diverted from disposal	Environmental Governance • Accelerating Green Transformation			
	306-5 Waste directed to disposal	Environmental Governance • Accelerating Green Transformation			
Supplier Environmental Assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations • Execution-Driven Core Responsible Procurement • Promoting Collaborative Inclusion Appendix 1: Sustainability Data			

GRI Standard	Disclosure Item	Corresponding Section	Description (including explanation for omissions)		
			Omission Requirement	Reason	Explanation
Supplier Environmental Assessment					
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers screened using environmental criteria	Appendix 1: Sustainability Data			
	308-2 Negative environmental impacts in the supply chain and actions taken	Responsible Procurement • Promoting Collaborative Inclusion			
Employment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations • Execution-Driven Core Human Resources Strategy • Employee Shared Growth and Prosperity Appendix 1: Sustainability Data			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Human Resources Strategy • Employee Shared Growth and Prosperity Appendix 1: Sustainability Data			
	401-2 Benefits provided to full-time employees (excluding temporary or part-time employees)	Human Resources Strategy • Employee Shared Growth and Prosperity			
	401-3 Parental leave	Human Resources Strategy • Employee Shared Growth and Prosperity			
Occupational Health and Safety					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations • Execution-Driven Core Human Resources Strategy • Employee Shared Growth and Prosperity Appendix 1: Sustainability Data			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Human Resources Strategy • Employee Shared Growth and Prosperity			
	403-2 Hazard identification, risk assessment, and incident investigation	Human Resources Strategy • Employee Shared Growth and Prosperity			

GRI Standard	Disclosure Item	Corresponding Section	Description (including explanation for omissions)		
			Omission Requirement	Reason	Explanation
Occupational Health and Safety					
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	Human Resources Strategy・Employee Shared Growth and Prosperity			
	403-4 Worker participation, consultation, and communication on occupational health and safety	Human Resources Strategy・Employee Shared Growth and Prosperity			
	403-5 Worker training on occupational health and safety	Human Resources Strategy・Employee Shared Growth and Prosperity			
	403-6 Promotion of worker health	Human Resources Strategy・Employee Shared Growth and Prosperity			
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Human Resources Strategy・Employee Shared Growth and Prosperity			
	403-8 Workers covered by the occupational health and safety management system	Human Resources Strategy・Employee Shared Growth and Prosperity			
	403-9 Work-related injuries	Human Resources Strategy・Employee Shared Growth and Prosperity Appendix 1: Sustainability Data			
	403-10 Work-related ill health	Human Resources Strategy・Employee Shared Growth and Prosperity			
Training and Education					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Human Resources Strategy・Employee Shared Growth and Prosperity Appendix 1: Sustainability Data			

GRI Standard	Disclosure Item	Corresponding Section	Description (including explanation for omissions)		
			Omission Requirement	Reason	Explanation
Training and Education					
GRI 404: Training and Education 2016	404-1 Average hours of training per employee per year	Appendix 1: Sustainability Data			
	404-2 Programs for upgrading employee skills and transition assistance programs	Human Resources Strategy・Employee Shared Growth and Prosperity			
	404-3 Percentage of employees receiving regular performance and career development reviews	Appendix 1: Sustainability Data			
Employee Diversity and Equal Opportunity					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Human Resources Strategy・Employee Shared Growth and Prosperity			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Human Resources Strategy・Employee Shared Growth and Prosperity			
Non-discrimination					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Human Resources Strategy・Employee Shared Growth and Prosperity			
GRI 406: Non-discrimination 2016	406-1Incidents of discrimination and corrective actions taken	Human Resources Strategy・Employee Shared Growth and Prosperity			
Freedom of Association and Collective Bargaining					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Human Resources Strategy・Employee Shared Growth and Prosperity			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Resources Strategy・Employee Shared Growth and Prosperity			

GRI Standard	Disclosure Item	Corresponding Section	Description (including explanation for omissions)		
			Omission Requirement	Reason	Explanation
Child labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Human Resources Strategy・Employee Shared Growth and Prosperity			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Resources Strategy・Employee Shared Growth and Prosperity			
Forced or compulsory labor					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Human Resources Strategy・Employee Shared Growth and Prosperity			
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Human Resources Strategy・Employee Shared Growth and Prosperity			
Supplier Social Assessment					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Responsible Procurement・Promoting Collaborative Inclusion			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Responsible Procurement・Promoting Collaborative Inclusion			
	414-2 Negative social impacts in the supply chain and actions taken	Responsible Procurement・Promoting Collaborative Inclusion			
Anti-competitive Behavior					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Product Responsibility・Enabling Sustainable Value			

GRI Standard	Disclosure Item	Corresponding Section	Description (including explanation for omissions)		
			Omission Requirement	Reason	Explanation
Anti-competitive Behavior					
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Product Responsibility・Enabling Sustainable Value			
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Product Responsibility・Enabling Sustainable Value			
Marketing and Labeling					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Corporate Governance・Building a Foundation of Integrity			
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	Corporate Governance・Building a Foundation of Integrity			
	417-2 Incidents of non-compliance concerning product and service information and labeling	Corporate Governance・Building a Foundation of Integrity			
	417-3 IIncidents of non-compliance concerning marketing communications	Corporate Governance・Building a Foundation of Integrity			
Customer Privacy					
GRI 3: Material Topics 2021	3-3 Management of material topics	Sustainable Operations・Execution-Driven Core Product Responsibility・Enabling Sustainable Value			
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Product Responsibility・Enabling Sustainable Value			

Appendix 3: Sustainability Disclosure Indicators for the Electronic Components Industry

Item No.	Indicators	Indicator Type	Annual Disclosure Status	Unit	Notes
1	Total energy consumption, percentage of purchased electricity, and renewable energy utilization rate	Quantitative	8.4. Energy Management	Gigajoules (GJ), Percentage (%)	
2	Total water withdrawal and total water consumption	Quantitative	8.5. Water Resource Management	Metric tons (t)	
3	Weight of hazardous waste generated and recycling percentage	Quantitative	8.6. Waste Management	Metric tons (t), Percentage (%)	
4	Quantitative disclosure of occupational injury categories, number of cases, and incident rates	Quantitative	6.1. Occupational Safety and Health	Rate (%), Number of cases	
5	Disclosure of product lifecycle management, including the weight and recycling percentage of end-of-life products and electronic waste	Quantitative	APCB Industrial is not a manufacturer of end-user products; therefore, no relevant statistical information is available.	Metric tons (t), Percentage (%)	
6	Description of risk management related to the use of critical materials	Qualitative Description	8.7. Material Management	Not applicable	
7	Total monetary losses resulting from legal proceedings related to anti-competitive behavior regulations	Quantitative	2.3. Integrity Management	Reporting currency	
8	Major product output by product category	Quantitative	The Company's primary products are printed circuit boards (PCBs). During the reporting period, total production volume reached 5.4 million square chi, including 1.06 million square chi for storage-related applications, 1.36 million square chi for consumer electronics, 1.22 million square chi for communications/networking applications, 0.45 million square chi for AI-related applications, 0.37 million square chi for automotive applications, and 0.94 million square chi for other categories.	million square chi	

Appendix 4: SASB Sustainability Accounting Standards Index

Disclosure Topic	Metric Code	Disclosure Metric	Category	Annual Disclosure Status
Product Safety	TC-HW-230a.1	Description of the methods used to identify and address information security risks in products.	Discussion and Analysis	4.3. Information Security and Customer Privacy Protection
Employee Diversity and Inclusion	TC-HW-330a.1	Percentage of gender and racial/ethnic group representation among management, technical staff, and other employees.	Quantitative	5.2. Workforce Composition
Product Lifecycle Management Supply Chain Management Material Sourcing Product Safety	TC-HW-410a.1	Percentage of revenue from products containing substances reportable under IEC 62474.	Quantitative	APCB is not a manufacturer of end-user products; therefore, this metric is not applicable.
	TC-HW-410a.2	Percentage of revenue from products that meet EPEAT registration requirements or equivalent qualifications.	Quantitative	APCB is not a manufacturer of end-user products; therefore, this metric is not applicable.
	TC-HW-410a.3	Percentage of revenue from qualified products.	Quantitative	APCB is not a manufacturer of end-user products; therefore, this metric is not applicable.
	TC-HW-410a.4	Weight and percentage of end-of-life products and electronic waste recycled.	Quantitative	APCB is not a manufacturer of end-user products; therefore, this metric is not applicable.
Employee Diversity and Inclusion	TC-HW-430a.1	Percentage of Tier 1 suppliers' facilities audited through the RBA Validated Assessment Program (VAP) or equivalent standards, including: (a) all facilities; and (b) high-risk facilities.	Quantitative	APCB currently requires all supplier partners to sign the "Contracting Agreement" and the "Supplier Quality Agreement," agreeing to comply with relevant regulations concerning labor rights and environmental protection. However, APCB has not conducted audits to determine whether suppliers have passed the Responsible Business Alliance (RBA) Validated Assessment Program (VAP) or equivalent supplier codes of conduct.
	TC-HW-430a.2	Among engaged Tier 1 suppliers: (1) the rate of non-conformance identified through the RBA Validated Assessment Program (VAP) or equivalent standards; and (2) the rate of corrective actions related to (a) major non-conformities and (b) other non-conformities.	Quantitative	Similarly, APCB has not conducted statistical tracking of suppliers' compliance rates with the Responsible Business Alliance (RBA) Validated Assessment Program (VAP).

Disclosure Topic	Metric Code	Disclosure Metric	Category	Annual Disclosure Status
Supply Chain Management	TC-HW-440a.1	Description of risk management related to the use of critical materials.	Discussion and Analysis	1.In 2013, APCB established its "Conflict Minerals" policy and commitment, implementing appropriate policies, guidelines, and due diligence procedures to ensure that metals used in its manufacturing processes or contained in its products do not originate from the Democratic Republic of the Congo (DRC), neighboring countries, or areas controlled by armed military groups. APCB also requires its business partners to comply with this policy and prohibits the use or supply of improperly sourced metals in order to align with international trends and customer requirements. 2.APCB regularly updates its Conflict Minerals Reporting Template (CMRT) for customer review. The Company's "Conflict Minerals" policy is available on its official website under: Corporate Social Responsibility / Supplier Management / Procurement of Non-Conflict Raw Materials. http://www.apcb.com.tw/GongYingShang.aspx?pid=113. The policy covers metal raw materials including tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), and gold (Au), ensuring that they are not sourced from conflict-affected regions.
Industry Events	TCHW-000.A	Production volume by product category	Quantitative	The Company's primary products are printed circuit boards (PCBs). During the reporting period, total production volume reached 5.4 million square feet, including 1.06 million square feet for storage-related applications, 1.36 million square feet for consumer electronics, 1.22 million square feet for communications/networking applications, 0.45 million square feet for AI-related applications, 0.37 million square feet for automotive applications, and 0.94 million square feet for other categories.
	TCHW-001.B	Plant area	Quantitative	The Taiwan headquarters no longer operates production facilities. The Kunshan plant covers an area of 464,150.10 m^2.
	TCHW-000.C	Percentage of production from owned facilities/ equipment	Quantitative	100.00%

Appendix 5: Climate-Related Information for Listed Companies

1. Risks and opportunities arising from climate change for the company, and the relevant measures taken by the company

Items	Implementation Status			
1. Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	(1) The Board's oversight of climate-related risks and opportunities The governance of climate-related risks and opportunities is incorporated into the annual sustainability risk management agenda. Each year, the Company's ESG cross-functional team reports to the Board of Directors, which oversees the effectiveness of implementation. (2) Management's role in assessing and managing climate-related risks and opportunities The Company's ESG cross-functional team serves as the responsible unit for the governance of climate-related risks and opportunities, while senior management of each department carries out risk identification, assessment, and response measures.			
2. Describe how the identified climate risks and opportunities affect the company's business, strategy, and finances (short-term, medium-term, and long-term).	**Climate Change Risk Topics**	**Risk/ Opportunity Level**	**Time Horizon**	**Response Measures**
	Transition Risk – Policy and Regulatory Compliance Risk	High	Short-term	Implemented ISO 14064-1 organizational-level greenhouse gas emissions quantification reporting, together with external verification and assurance. During the reporting period, APCB obtained assurance from TÜV NORD, while Jinglu obtained assurance from CTI Certification. The data from both sites complied with the ISO 14064-1 verification standards.
	Transition Risk – Technology Substitution Risk	Medium	Long-term	Regularly review contracted power capacity, air-conditioning zoning, and lighting circuits to enhance energy utilization efficiency; establish equipment maintenance contracts to ensure optimal operational efficiency; and periodically replace aging or low-efficiency equipment to improve overall energy efficiency.
	Transition Risk – Market and Reputation Risk	High	Medium-term	In the future, the Company will further enhance product carbon footprint verification reports in accordance with the requirements of downstream customers.
	Physical Risk – Acute Risk	High	Short-term	Install flood barriers to prevent floodwater intrusion; raise the entrance platform height by 1 meter to reduce potential flood damage; conduct regular disaster prevention drills to minimize damage to personnel and equipment; prepare flood control supplies in advance; and strengthen rapid emergency response and handling capabilities for heavy rainfall, flooding, and flood control emergencies.
	Physical Risk – Chronic Risk	Medium	Medium-term	Promote reclaimed water recycling and reuse to improve water recycling efficiency and reduce the Company's dependence on externally sourced water resources.
3. Describe the financial impacts of extreme weather events and transition-related actions.	Process Optimization	Medium	Short-term	Optimize high energy-consuming processes, particularly core manufacturing processes such as electroplating, lamination, and drying; establish waste heat recovery systems to recycle and reuse waste heat generated from equipment such as air compressors and boilers.
	Energy Transition	High	Short-term	Purchase 10,947 green electricity certificates to offset 10,947 thousand kWh of electricity consumption.
	Market Expansion	High	Long-term	Improve the environmental performance of products.

Items	Implementation Status
4. Describe how the processes for identifying, assessing, and managing climate risks are integrated into the overall risk management framework.	(1) Climate-Related Risk Management Process Step 1: The ESG cross-functional team conducts the collection of climate and environmental background information, as well as assessments of climate risks and operational boundaries. Step 2: Establish a list of climate-related risks and opportunities. Step 3: The ESG cross-functional team carries out analyses of climate risks, opportunities, and operational impacts. Step 4: Develop implementation strategies and set objectives. Step 5: Annually review and update the effectiveness of implementation strategies and objectives through ESG cross-functional team meetings. The Company's risk management system has incorporated climate-related risks and opportunities into the operations of all departments.
5. If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analysis factors, and key financial impacts.	Not applicable
6. If there is a transition plan to manage climate-related risks, describe the plan's content, as well as the metrics and targets used to identify and manage physical and transition risks.	Not applicable
7. If internal carbon pricing is used as a planning tool, explain the basis for price setting.	According to Article 3 of the Carbon Fee Charging Regulations, entities subject to carbon fee collection are those with emission sources required under Article 21, Paragraph 1 of the Climate Change Response Act to conduct greenhouse gas inventory registration and verification, and whose combined annual greenhouse gas emissions — including direct emissions and indirect emissions from purchased electricity — reach 25,000 metric tons of CO_2 equivalent or more. These entities include the power generation, gas supply, and manufacturing industries. At present, the Company's carbon emissions have not reached the statutory threshold of 25,000 metric tons; therefore, no internal carbon pricing mechanism has been planned at this stage.
8. If climate-related targets have been established, describe the activities covered, the scope of greenhouse gas emissions, the planning timeline, and annual progress toward achieving these targets; if carbon offsets or Renewable Energy Certificates (RECs) are used to meet these targets, specify the source and quantity of the carbon reduction credits or the quantity of Renewable Energy Certificates (RECs) used.	Greenhouse Gas Reduction Targets: Using 2025 as the Company's baseline year for emissions reduction, the Company aims to reduce total emissions by 1% during 2026–2028, by 3% by 2030, and by 5% during 2040–2060. During the reporting period, the Company purchased 10,947 MWh of green electricity.
9. Greenhouse gas inventory and verification status.	Please refer to Appendix 1: Sustainability Data.

1-1 Greenhouse Gas Inventories and Verification Status for the Past Two Fiscal Years
1-1-1 Greenhouse Gas Inventory Information (Describe greenhouse gas emissions (metric tons of CO_2e), intensity (metric tons of CO_2e per million yuan), and data coverage for the past two fiscal years)

Company Name	Year	Direct Emissions (Scope 1) (metric tons of CO_2e)	Direct Emissions (Scope 2) (metric tons of CO_2e)	Other Emissions (Scope 3) (metric tons of CO_2e)	Total (metric tons of CO_2e)	Intensity (metric tons of CO_2e per million)	Verification Body	Conclusive Opinion
Taiwan Headquarters	2025	111.53	554.04	253.12	918.69	1.64	TUV NORD	The verification was conducted in accordance with ISO 14064-3:2019 and ISO 14064-1:2018, and the verification opinion is one of reasonable assurance.
Kunshan Plant	2025	4,010.82	54,330.28	75,972.52	134,313.62	37.16	CTI Certification	
Taiwan Headquarters	2024	199.25	9,712.33	2,283.19	12,194.78	9.95	TUV NORD	
Kunshan Plant	2024	1,830.69	50,471.38	81,298.90	133,600.97	34.52	CTI Certification	

1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans (Specify the base year for greenhouse gas reductions and related data, reduction targets, strategies, specific action plans, and the status of progress toward achieving the reduction targets.)

Base Year	2024
Short-term Goals (2026–2028)	Total emissions reduced by 1%
Medium-term Goals (Peak Carbon Emissions by 2030)	Total emissions reduced by 3%
Long-term Goals (Carbon Neutrality by 2040–2060)	Total emissions reduced by 5%

Appendix 6: Validation of Greenhouse Gas Inventory Data

TÜVNORD

OPINION

Greenhouse Gases Verification Opinion
ISO 14064-1 : 2018

Gives to

APCB INC.

Office Address

No. 6, Lane 84, Chun Ying St., Shu Lin District,
New Taipei City, Taiwan, Republic of China

The quantity of Greenhouse Gas of the above organization and found to be in accordance with ISO 14064-3:2019.
(detailed information please refer to next page)

Report Year	:	2025	
Greenhouse Gases Direct Emissions	:	111.5309	CO2-e Tonnes/ year
Energy Indirect Emissions(Category2)	:	554.0390	CO2-e Tonnes/ year
Other Indirect Emissions (Category3-6)	:	253.1243	CO2-e Tonnes/ year
Sum	:	918.6942	CO2-e Tonnes/ year
Materiality	:	5%	
Reasonable Assurance	:	Direct and Energy Indirect Emissions	
Limited Assurance	:	Category3-6	

Opinion No.: GHG-262349433
Version: V1.1
Verify Date: 2026-04-30

Issue Date: 2026-05-22

Verification Body
at TUV NORD Taiwan Co., Ltd.

TUV NORD Taiwan Co., Ltd.
Room A1, 9F, No.333, Sec.2,
Tun Hua S. Rd.
Taipei 10669 Taiwan, R.O.C.

Further clarifications regarding the scope of this opinion and the applicability of the standard may be obtained by consulting the organization

TUV NORD Taiwan Co., Ltd. Room A1, 9F, No. 333, Sec. 2, Tun Hua S. Rd., Taipei, Taiwan www.tuv-nord.com/tw/en

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IAF CNAS
中国认可
国际互认
环境信息
ENVIRONMENTAL INFORMATION
CNAS VV003-EI

温室气体排放核查声明

证书号：04126GHGA20118

责任方：竞陆电子（昆山）有限公司

2025 年度温室气体盘查报告

（发布日期：2026 年 02 月 02 日；覆盖的时段：2025 年 01 月 01 日-2025 年 12 月 31 日）

已经依据 ISO 14064-3:2019 的要求通过核查
满足核查准则要求，达到合理保证等级且满足实质性要求

核查准则： ISO 14064-1:2018

核查方案： ISO/IEC 17029:2019；ISO 14065:2020；ISO 14064-3:2019
IAF MD6:2023；ISO 14066:2023

组织 GHG 核查范围： 被核查的温室气体宣称：
2025 年度竞陆电子（昆山）有限公司温室气体盘查报告
组织边界：
组织按照运营控制权原则确定的位于江苏省苏州市昆山市经济技术开发区金沙江北路 1818 号地址竞陆电子（昆山）有限公司所有产生 GHG 排放和清除量的设施。
经营及活动范围：
印刷电路板生产和销售
覆盖的时间段：
自 2025 年 01 月 01 日至 2025 年 12 月 31 日
温室气体排放类别：
■类别 1 ■类别 2 ■类别 3 ■类别 4 □类别 5 □类别 6

总排放量： 134,314 tCO_2e

核查机构类型： 第三方

核查声明发布日期： 2026 年 04 月 21 日

委托方： 竞陆电子（昆山）有限公司

核查目的、保证等级、实质性、GHG 声明的目标用户等详细信息见本核查声明附录，附录为本核查声明的组成部分

CTI

总经理

华测认证有限公司

中国广东省深圳市宝安区新安街道留仙三路 4 号华测检测大楼 8 楼 A 区

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