2025 Sustainability Report

ALLIED SUPREME CORP.

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Message from Management

Welcome to the 2025 Sustainability Report of Advanced Specialty Chemicals Co., Ltd. ("ASC" or "the Company"). ASC is firmly committed to corporate social responsibility and sustainable development as the foundation of our operations. We continuously pursue innovation, growth, and excellence, striving to become a global benchmark in the processing, manufacturing, development, and application of fluoropolymer materials. Guided by our vision, we aim to achieve customer satisfaction, enhance shareholder value, foster harmonious labor relations, build trusted partnerships with suppliers, and create mutual benefits. At the same time, we are dedicated to contributing our expertise in fluoropolymer research and development to our partners and the broader technology industry.

In 2025, global geopolitical tensions, tariff challenges, and economic uncertainties have significantly impacted business environments and strategic decision-making. Industries worldwide continue to face a landscape where challenges and opportunities coexist. Furthermore, critical issues such as biodiversity, climate change, energy transition, and alignment with the Sustainable Development Goals (SDGs) have become essential considerations for corporate development. In response to this evolving global context, ASC remains committed to agile strategies and adaptive management, upholding our philosophy of sustainable operation. We actively refine our business strategies, strengthen core competitiveness, and continuously improve across all aspects to create shared value for both society and the Company.

1. **Strengthening Sustainability Goals and Advancing the ESG Value Chain**：

   To enhance ASC's market competitiveness and improve energy efficiency, we focus on reducing process emissions as a core priority. We are further advancing sustainable supply chain management to minimize total emissions across the product life cycle, contributing to the global goal of achieving net-zero emissions by 2050.

2. **Expanding Domestic and International Markets to Capture Growth Opportunities**：

   Amid global supply chain restructuring and deepening regional economic cooperation, ASC continues to strengthen its presence in local markets while expanding into international markets to identify new growth drivers. Through strategic alliances, localized operations, and diversified market deployment, we aim to enhance brand influence and reinforce global competitiveness. By building stable and long-term partnerships with international stakeholders, we stay attuned to market trends and ensure steady corporate growth.

3. **Enhancing Corporate Governance and Promoting Human Rights and Workplace Diversity**：

   Sustainable corporate growth relies on robust governance systems and talented people. ASC continuously reviews and updates its policies and management systems in compliance with applicable regulations to maintain sound corporate governance. We are committed to a people-oriented culture that emphasizes work-life balance, ongoing employee training, and organizational learning. By fostering an inclusive and friendly workplace environment, we strengthen our internal talent base and ensure that ASC is well-equipped to face future challenges with strongmarket competitiveness.

Annual ESG Performance

Pillar	2025 Key Performance Highlights
Economics Aspect	1. The overall average customer satisfaction rating was 4.5 points(total5 points) 2. There were no violations of product and service safety information labeling or marketing regulations. 3. The company achieved a net operating income of NTD 4,726,102 thousand, and remained operationally profitable. 4. The company’s 2025 net profit after tax is NT$815,863 thousand, with an EPS of NT$10.20, The 2026 profit distribution target is 58.82%.
Environmental Aspect	1. There were no major environmental-related non-compliance incidents. 2. Obtained "ISO 14001 "certification. 3. Recognized as one of Business Weekly's 'Top 100 Carbon Competitiveness Companies. 4. There were also no leakage incidents in the Company. 5. The "SCADA ultra-pure water discharge recycling system" recycled a total of 14,501 m³ of water annually.
Social Aspect	1. Two-Time Winner: Changhua County Excellence Award for Over-Quota Employment of Persons with Disabilities. 2. The company and its suppliers have not engaged in the use of child labor. 3. The total amount invested in public welfare activities is NTD 242,650. 4. Organized 1 supply chain charity bazaar event, with a total of 6 participant turnouts. 5. Blood donation drive: 33 participants donating 56 bags (totaling 14,000 cc).
Corporate Governance Aspect	1. There were no complaints related to privacy violations, nor incidents of information leakage, theft, or loss of customer data. 2. The overall score for the performance evaluation of the Board of Directors remained above 93 points, indicating that the evaluation result was good. 3. In 2025, 26 new suppliers signed the Social Responsibility Commitment, totaling 261 suppliers. 4. Corporate governance evaluation results: Ranked within the 51%–65% range among listed companies.

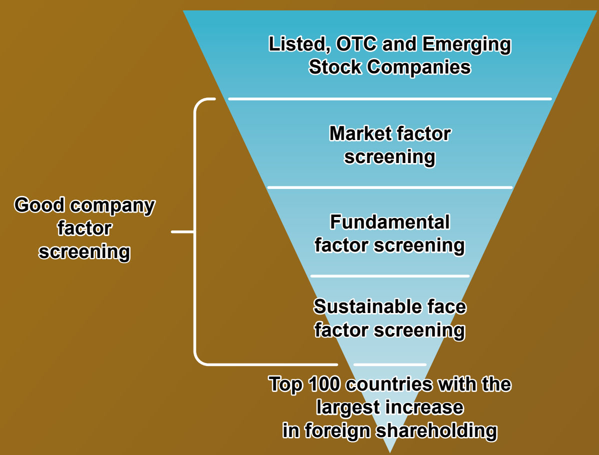
Recognized as "Taiwan FINI 100" by International Institutional Investors

ASC was honored as one of the "Taiwan FINI 100" companies, a prestigious ranking based on statistics compiled by the Taiwan Institute of Directors from 2022 to March 2025. Companies selected for this recognition are not only financially outstanding, but also demonstrate excellence across multiple dimensions, including financial performance, corporate governance, and sustainable development, earning strong recognition from international institutional investors.

Organized by the Taiwan Institute of Directors, the "Taiwan FINI 100" is an authoritative benchmark evaluated from a foreign investor's perspective. The selection criteria encompass three major dimensions: Market Perspective (market capitalization and liquidity), Fundamental Perspective (profitability), and Sustainability Perspective (ESG performance). ASC was notably the only company selected from the resin industry category.

For ASC, this recognition signifies more than strong profitability. It reflects our solid financial foundation, international investment value, and alignment with global expectations on governance and sustainability. Most importantly, it demonstrates that ASC's overall corporate quality has been acknowledged by foreign investors.

According to the Taiwan Institute of Directors, international investors place strong emphasis on corporate governance, and foreign capital represents one of the largest sources of funding in Taiwan's capital market. In today's environment, where adherence to international standards is essential, the inclusion of sustainability criteria in the evaluation highlights the importance of comprehensive ESG performance, rather than financial metrics alone. This recognition underscores ASC's ability to gain international validation in the global capital market and to attract long-term investment, reflecting our strong performance across financial, governance, and sustainability dimensions.



Ranked Among “Top 100 Carbon Competitiveness Companies” by Business Weekly

Based on the 2025 Carbon Competitiveness evaluation conducted by Business Weekly, ASC was selected for the 4th edition of the “Top 100 Carbon Competitiveness Companies.” Among 582 listed companies in Taiwan, ASC stood out for its outstanding performance. This achievement not only highlights our tangible progress in carbon reduction, but also demonstrates the effective integration of carbon productivity with business growth.

ASC achieved the highest overall score within the chemical industry category, showcasing our strengths in energy efficiency, carbon management integration, and competitiveness in responding to evolving market demands related to carbon reduction. This recognition further reinforces our confidence in advancing sustainable operations.

According to the evaluation indicators developed by Business Weekly and the Risk Society and Policy Research Center of National Taiwan University, ASC’s sustainability performance over the past three years is as follows:

Carbon productivity growth rate: 6%	Demonstrating a significant increase in revenue generated per ton of carbon emissions.
Annual carbon emissions reduced by 9% year-over-year Exceeding industry averages, we embrace the principle that 'carbon equals cost.' In 2025, we strengthened our carbon competitiveness through three core pillars.	1. Energy Structure Transformation:Installation of solar power systems, with renewable energy generation reaching 250,690 kWh in 2025, representing an increase of 250,690 kWh compared to 2024. 2. Process and Supply Chain Optimization:Implementation of smart energy monitoring systems for high energy-consuming equipment. Establishment of a “Supply Chain Audit Task Force” to collaborate with suppliers in enforcing the Supplier Code of Conduct, promoting organizational carbon reduction, advancing product carbon footprint initiatives, and enhancing awareness of carbon-related issues. 3. Driving Carbon Reduction Improvements:Through carbon data tracking and internal carbon pricing, we have deeply integrated carbon costs into our operations. Today, carbon reduction transcends compliance, becoming the core competitiveness for business survival. Adhering to the parallel growth of environmental care and economic development, we will further refine our carbon governance. This will empower us to navigate global carbon pricing policies and the net-zero transition, generating long-term sustainable value for stakeholders.

Achievement of Dual ISO International Certifications

Between 2025 and early 2026, ASC successfully obtained dual international certifications for the ISO 14001 Environmental Management System and the ISO 27001 Information Security Management System (ISMS).

With over four decades of industry experience, ASC has consistently upheld a philosophy of prudent and sustainable management. In response to the global sustainability transition, 2025 marked a pivotal year for our green transformation and information security strategy. With strong commitment from senior management and the collective efforts of all employees, we overcame the challenges of standardizing processes in a long-established enterprise and successfully achieved third-party certification for both ISO 14001 and ISO 27001. These milestones reflect ASC's firm commitment to environmental protection and information security management.

During the ISO 14001 certification process, we conducted a comprehensive review of environmental aspects accumulated over more than 40 years of operations, identifying improvement opportunities in legacy facilities and systematically organizing previously fragmented practices. From waste reduction to pollution prevention, we established a robust Plan-Do-Check-Act (PDCA) continuous improvement framework aligned with international standards. While transformation often comes with challenges, through effective internal communication and consensus-building, ASC has successfully embedded environmental awareness into the daily practices of every employee.

ASC's environmental management objectives focus on improving energy efficiency, reducing greenhouse gas emissions, and strengthening resource management. These initiatives are closely aligned with the United Nations Sustainable Development Goals (SDGs). Key actions include the expansion of renewable energy infrastructure, with the completion of solar power system expansion in 2025, supporting SDG 7: Affordable and Clean Energy, and prioritizing self-generated renewable electricity to reduce reliance on grid-based energy.In addition, ASC has implemented advanced measures such as energy inventory management, internal carbon pricing mechanisms, and resource efficiency management systems, in alignment with SDG 12: Responsible Consumption and Production. Building upon the greenhouse gas inventory system established in 2023, we have further incorporated climate-related risks into management decision-making processes, actively responding to SDG 13: Climate Action. We believe that the sustained and effective operation of the environmental management system, coupled with continuous improvement, represents the core value of ISO 14001. Looking ahead, ASC aims to extend ISO 14001 implementation across all facilities and apply consistent standards to guide suppliers. This approach not only reduces the burden on suppliers in adopting environmental management systems, but also enhances the overall environmental impact across the product value chain.

In the era of big data and artificial intelligence, information security has become an essential component of corporate digital competitiveness.

In early 2026, ASC successfully obtained ISO 27001 certification, further strengthening our information security and risk management framework. This ensures stable operations and secure information flow in an increasingly complex external threat environment.

ASC firmly believes that robust information security management is not only critical for protecting corporate assets, but also for safeguarding customer data, trade secrets, and ensuring the integrity of critical data flows within the global semiconductor and chemical supply chains. Upholding our commitment to information security, we continuously enhance operational resilience, build digital trust, and foster long-term, reliable partnerships with our stakeholders. Achieving ISO 27001 certification represents only the beginning. Moving forward, ASC will continue to strengthen information resilience, integrating information security with other international quality certifications to serve as a solid foundation for competing in the global supply chain.The scope of this certification focuses on key operational activities, including enterprise resource planning (ERP) system development processes, system-level technical operation and maintenance, and the management of related data centers and network infrastructure. This certification not only demonstrates ASC's strong information security capabilities, but also reflects our determination and excellence in addressing digital threats and risk management.

Integrating Sustainability Thinking into Corporate Culture DNA - Sustainability Academy

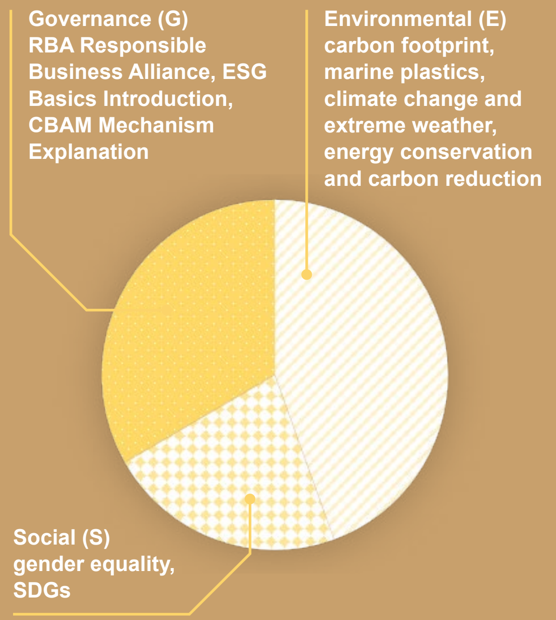
The success of ESG hinges on the actions of "people"

To transform abstract sustainability indicators into a common language shared by all employees and partners, we launched the "Sustainability Academy" periodic journal project in April 2025. By publishing monthly Sustainability Academy columns, we aim to build a daily sustainability knowledge base that transcends factory boundaries and connects the supply chain. Its purpose goes beyond elevating the foundational understanding of sustainability issues among internal colleagues and external suppliers; it is also expected to contribute to the global community, helping everyone comprehend the trends, regulations, and management priorities faced across the Environmental, Social, and Governance (ESG) pillars. These concepts are omnipresent in daily life. Furthermore, these columns are published on the Company's LinkedIn platform, leveraging the power of the internet to amplify the impact of sustainability knowledge and concepts.

The Sustainability Academy adopts a themed column approach, translating deep and professional sustainability topics (such as international regulations, carbon management, and social issues) into easily digestible daily knowledge. This serves as a tool to elevate corporate culture and strengthen management, driving employees' comprehension of these issues. Through internal emails and official bulletin boards, topics related to sustainability are disseminated as a primary form of continuous internal communication. In 2025, a total of 9 Sustainability Academy columns were published, with the distribution of themes as follows：

Theme	Content Structure
Environmental (E)	Comprehending climate change, carbon management, and energy-saving/carbon-reduction topics. This includes the basic impacts on the present climate and daily life, adaptation and mitigation measures through climate change investment, and opportunities for individual participation to protect the Earth together. Concurrently, it responds to the internal communication needs driving the Company's energy management, emissions management, and environmental policies.
Social (S)	Incorporating gender equality and SDG-related themes to elevate colleagues' awareness of diverse, inclusive, and socially responsible issues, serving as foundational education for the corporate social pillar. For instance, in daily life, practicing a bit more inclusion, a bit more understanding, and gentle communication and treatment represents the very starting point of basic human rights. This should be applied not only in the workplace but also extended into family and daily routines.
Governance (G)	Exploring themes such as RBA (Responsible Business Alliance), ESG, and the EU's Carbon Border Adjustment Mechanism (CBAM). It highlights how business management has evolved beyond discussing integrity and confidentiality to deeply adjusting organizational structures based on labor rights, occupational health, and environmental impacts. Moreover, it emphasizes that carbon topics are no longer confined to B2C products (such as high-speed rail tickets) but have arrived in our B2B daily workflows, assisting colleagues in grasping international regulations and trends while strengthening the understanding of corporate governance and supply chain responsibility.

Topic type distribution



Through the Sustainability Academy, an initial and fundamental recognition of sustainability topics has been gradually established within the company. Looking ahead, the Sustainability Academy will continue to promote related themes in a more lifestyle-oriented manner that closely aligns with colleagues' daily work and living environments. This will assist colleagues in recognizing sustainability issues through more easily understandable formats, further integrating sustainability concepts into daily routines and work practices, serving as a continuous driving direction to deepen corporate culture.

Recognition for Outstanding Employment of Persons with Disabilities – Changhua County

The Company was once again honored with the Second Prize in the “Outstanding Employers for Persons with Disabilities” Award at the 2025 Changhua County Awards for Outstanding Employees with Disabilities and Inclusive Employers. This marks our second consecutive year receiving this recognition since 2024, demonstrating ASC’s continued commitment to fostering an inclusive workplace and advancing diversity and inclusion. Organized annually by the Changhua County Government, this award recognizes enterprises that actively recruit and support persons with disabilities. ASC’s recognition reflects our achievements in workplace equality, talent development, and workplace environment enhancement.

In supporting employees with disabilities, ASC not only values their professional capabilities but also provides reasonable job accommodations and dedicated guidance to help them overcome workplace challenges and realize their full potential. We have maintained long-term and stable employment opportunities for individuals with disabilities and continuously adapt job roles and workplace conditions based on employees’ needs to ensure a safe and supportive working environment.To further empower employees with disabilities, ASC provides ongoing education and training, technical support, and on-the-job assistance. Through process optimization and equipment improvements, we enhance job suitability and accessibility. These initiatives not only support employees’ career development but also embed inclusivity and diversity as core elements of our corporate culture. ◦

We believe corporate sustainability relies on both technological excellence and social responsibility.

Receiving this award for two consecutive years affirms ASC’s efforts in promoting human rights and social inclusion, and motivates us to further advance workplace diversity, encourage employees from diverse backgrounds to grow together, and strengthen our connection with the local community. ASC will continue to uphold the principles of “co-prosperity, inclusion, and shared value creation,” building a more inclusive workplace where every employee can develop with confidence and stability. We sincerely appreciate the dedication of our employees and the support from all sectors of society, and we will continue to put sustainability and social responsibility into action.

Green Procurement Excellence Award – Changhua County Environmental Protection Bureau

ASC has once again achieved a significant sustainability milestone by being recognized as a “Green Procurement Excellence Enterprise” by the Changhua County Environmental Protection Bureau in 2025. The award ceremony was held on April 28, 2026, at the Changhua County Government.Only 31 private enterprises across the county received this recognition, highlighting the rigorous selection criteria. To qualify, companies must achieve annual green procurement expenditures exceeding NTD 50 million. In a region well known for its manufacturing industry, ASC’s recognition demonstrates not only our strong commitment to green curement, but also our long-term dedication to sustainable development.ASC recognizes that green procurement is not only a practical implementation of corporate social responsibility, but also a critical driver for supply chain transformation and carbon reduction. Moving forward, we will continue to expand the proportion of green products and services in our procurement practices, working closely with suppliers to advance environmental protection and transition toward low-carbon and sustainable operations.This recognition not only affirms ASC’s achievements in ESG and environmental sustainability, but also establishes a strong benchmark for enterprises in the Changhua region, demonstrating the positive synergy between industrial development and environmental stewardship.

About This Report

Scope and sources

The scope of this report covers the policies and performance results of ASC from January 1 to December 31, 2025, focusing on the economic, environmental, and social dimensions. Subsidiaries are not included in the scope of data disclosure, expect for financial data which includes consolidated financial information of subsidiaries. Other disclosures mainly pertain to parent company only, with coverage including the Changbin production plant and warehouse in Taiwan, as well as operational offices in Taipei, Hsinchu, and Tainan. The scope of data and information disclosed in this report are consistent with the annual report (January 1 to December 31, 2025).

During the reporting period, there were no significant restatements of information. The adjustments made were based on the updated GRI to identify stakeholders and material topics, as detailed in sections “1.2 Stakeholders Communication” and “1.3 Identification of Material Topics”.

Editorial principles and external assurance

This report complies with the latest GRI Standards (2021 version) issued by the Global Reporting Initiative (GRI) as its framework for sustainability disclosures. Additionally, it utilizes the Task Force on Climate-related Financial Disclosures (TCFD) framework, the FSC’s Sustainability Indicators (chemical industry), and the Sustainability Accounting Standards Board (SASB) standards. These frameworks are employed to encompass significant issues of concern to stakeholders and to provide information on environmental, governance, and social aspects.

The Company has incorporated the preparation and verification of the assurance of the report into the Company's internal control system. External assurance for this report has been entrusted to Ernst & Young (EY). Financial accountingrelated information has been audited and certified by Deloitte Taiwan. Ernst & Young (EY) , based on the guidelines set forth by the Accounting Research And Development Foundation, issued Assurance Standard Bulletin No. 3000, “Assurance Engagements other than Audits or Reviews of Historical Financial Information”. Under these standards, ASC conducted a limited assurance engagement on the seven disclosure indicators in the chemical industry disclosed in its 2024 Sustainability Report, as outlined in “Appendix 1-2 of Article 4 of the Operating Procedures for Preparation and Submission of Sustainability

Report publication date

The financial reporting period is from January 1 to December 31, 2025, and it is issued on the same annual frequency as the Sustainability Report. The Company issues the Sustainability Report on a regular basis every year, and this is the fourth issuance by ASC.

Current issued version: Issued in August 2026

Scheduled publication date of the next report: August 2027

Contact Information

If you have any questions or suggestions about the content or activities of this report, you are welcome to contact us.

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一、Sustainable development management framework

1.1Sustainable development strategy

With the approval of the Board of Directors, the Company established the internal corporate sustainability unit—the "ESG Sustainability Management Committee"—with the Chairman serving as the chairperson, working alongside senior executives from various fields to jointly review the Company's core operational capabilities. This committee defines short-, medium-, and long-term sustainability strategies, and sets up a dedicated execution team, the "Sustainability Office," to drive the achievement of sustainability goals and daily related activities.

Allied Supreme conducts annual reviews of its sustainability strategies. The 2026 sustainability strategies and goals were reported to the Board of Directors on December 24, 2025, and the 2026 sustainability strategic targets were established concurrently. Through this mechanism, the Company aims to ensure that operational achievements align with market trends, supply chain demands, and the expectations of employees and other stakeholders, while securing solid implementation from both management alignment and practical enforcement perspectives.

Sustainability Strategy Table

Term	Strategic Content	SDGs		Responsibility Connotation	Corresponding Section
Short-term	Construct affordable renewable energy facilities, respond to environmental climate action, and promote energy-saving and carbon-reduction initiatives.	7	Affordable and Clean Energy	Build affordable renewable energy sources to reduce environmental pollution.	5.3 Energy Management
		13	Climate Actio	promote climate resilience concepts to enhance risk management capabilities.	5.1 Climate Change Risk Management
Medium-term	Focus on sustainable cities and community economic development, creating continuous sustainability impacts.	8	Decent Work and Economic Growth	Play an intermediary role in the supply chain to drive supplier development, continually creating mutual benefits and providing stable economic and employment opportunities for employees and local communities.	2.2 Operational Status 6.1 Employee Overview
		11	Sustainable Cities and Communities		
Long-term	Practice responsible sustainable production and partnerships.	12	Responsible Consumption and Production	Continuously act as a sustainable production equipment developer in the ever-evolving semiconductor market, offering services required for market sustainability.	3.2 Sustainable Supply Chain
		17	Partnerships for the Goals		

The ESG Sustainability Management Committee regularly reports its operational status to the Board of Directors every year, with a total of 6 reports on sustainability-related issues presented in 2025. The Company's ESG Sustainability Management Committee is chaired by the Chairman, with all departments collaboratively promoting ESG-related issues and policies. The sustainability reports issued by the Company are reviewed and authorized by the Board of Directors prior to publication. Material topics within the report—including risk management, corporate integrity, environmental and energy-saving performance, social public welfare, and greenhouse gas emission issues—grasp the necessity of trend-based disclosure. The Company has adopted a regular reporting mechanism to the Board of Directors every quarter to move toward corporate sustainable management goals. Using the concept of Earth citizenship, the Company establishes performance targets across climate change and environmental dimensions, including water reduction targets and greenhouse gas reduction targets.

As sustainability issues deep-dive into product supply chains, the Committee has set up a dedicated Greenhouse Gas Inventory Task Force. Members consist of seed personnel dispatched from various departments who participate in various carbon data operations. This builds organizational-level inventory capabilities, handles the EU's Carbon Border Adjustment Mechanism (CBAM), and addresses regulatory reporting requirements like Taiwan's version of CBAM. This ensures compliance with data provision requirements from markets and competent authorities. Concurrently, it implements an internal carbon pricing system, combining practical business practices to understand and assess key improvements in carbon reduction, thereby ensuring that the environmental targets across the supply chain maintain consistency and continuity.

In the "Sustainable Development Best Practice Principles," ASC explicitly states that to safeguard social public welfare, the Company makes every effort to comply with relevant labor laws and international human rights conventions. It safeguards universally recognized fundamental rights and values, such as gender equality, the right to work, and the prohibition of discrimination. These principles are practically implemented through our "Human Rights Policy" to protect the human rights and benefits of all employees (including current colleagues, contract and temporary personnel, and interns). Newly onboarded employees receive policy advocacy upon their arrival, and these policies are communicated to all staff through daily announcements and disclosed on both internal and external company websites. Furthermore, irregular announcements are issued to reinforce communication, deeply embedding the importance of human rights concepts among all employees.

We drive sustainability-related activities with clear directions and guiding principles. By developing annual targets and translating them into tangible outcomes, we rigorously advance our performance across Environmental, Social, and Governance (ESG) affairs.

Year / Pillar	2025 Performance & Achievements			2026 Plans	Future Targets
	Sustainability Strategy	Targets	Performance		
Environmental	1. Energy saving and carbon reduction promotion. 2. ISO 14001 environmental management system promotion.	1. Using 2024 as the baseline year, the target for Scope 1 + Scope 2 is a 5% carbon reduction in 2025. 2. Promote the environmental management system and obtain third-party verification.	1. Installed 3 units of variable-frequency chillers; the total capacity of self-use rooftop solar energy equipment reached 411.32 kW. 2. Verified by a certified public accountant (CPA), achieving the carbon reduction target. 3. Obtained the ISO 14001 third-party certification certificate.	1. Voluntarily disclose group-wide carbon inventory ahead of regulatory requirements. 2. Establish a product carbon footprint tracking system. 3. Continuously evaluate energy-saving and carbon-reduction projects for manufacturing processes.	1. Using 2024 as the baseline year, reduce Scope 1 and Scope 2 emissions by 10%. 2. Promote the ISO 14007 product carbon footprint system and verify 1 product item.
Social	1. Reassess and refine institutional frameworks. 2. Focus on product applications in employee and supply chain safety, quality assurance, and production safety.	1. Institutional review and revision. 2. Conduct supply chain audits.	1. Reviewed key company regulations and revised a total of 8 internal codes. 2. Audited 6 chemical and metal manufacturers, and included 1 supplier under observation.	1. Promote sustainability education and training systems to elevate impact. 2. Reinforce emphasis on product quality and production safety.	1. Employee training TTQS system preparation. 2. Maintain the stable operation of various ISO international standard systems.
Governance	1. Comply with regulations and disclose sustainability-related information. 2. 2. Safeguard stakeholder rights, interests, and confidential information.	1. Strengthen the disclosure of sustainability-related information, ensure the sustainability report is verified by a CPA, and proceed with submission. 2. Promote the ISO 27001 system to strengthen information security operations.	1. Obtained CPA assurance in August 2025 and completed public information observatory reporting and disclosure operations before August 31. 2. Zero information security incidents; obtained the ISO 27001 third-party certification certificate in February 2026.	1. Comply with regulations and continuously disclose sustainability information. 2. Safeguard stakeholder rights, interests, and confidential information.	1. Employee and supplier sustainability activity promotion. 2. Maintain continuous operation of all systems and optimize official website disclosures.

Communication of critical material events to the Board of Directors by department:

<table>
<tr><th>Dimension</th><th>Communication Method & Frequency</th><th>Communication Outcomes</th></tr>
<tr><td>Environmental aspect</td><td>1. Board of Directors (once every quarter).
2. Report on the usage of various energy and fossil fuels, waste outputs, and greenhouse gas emissions.</td><td>1. The ESG Sustainability Management Committee reports to the Board of Directors quarterly. The report covers
1.1 Presentation of purchased electricity usage and organizational carbon emissions, with guidance for improvement provided by the Board.
1.2 Water resource intake and discharge. Based on Changhua County's "Changhua Coastal Industrial Park" wastewater standards, the Company meets the discharge criteria with no abnormalities, and will continue to maintain standards prescribed by the government.
1.3 Illustration of waste generation during manufacturing processes, along with classification planning, which is handed over to certified vendors for recycling to reduce environmental impacts.
1.4 Fresh addition in 2025 to disclose Scope 1 and Scope 2 emissions for subsidiaries, alongside the emissions of major raw material transportation under individual Scope 3.
2. Aiming for sustainable and stable reduction to achieve energy-saving and carbon-reduction targets.
3. In addition to promoting national industrial competitiveness, Allied Supreme proactively cooperates with central and local governments to drive green energy (solar) development. This implements national green energy policies, reduces social energy impacts, and constructs self-use solar energy facilities, which were completed in 2025.
4. In the event that a supplier commits a material violation of environmental laws and regulations, the Company immediately contacts them to show concern and provide related assistance and information.</td></tr>
<tr><td>Economic Aspect</td><td>Board of Directors (once every quarter).</td><td>1. Report new product development planning, achievements, and progress to the Board of Directors, providing a decision-making basis for product direction and fee budgeting.
2. The Audit Committee periodically reviews financial reports to assist the Board of Directors in assessing operational performance.
3. Conduct annual risk management assessments, as well as operational integrity promotion and reporting updates, with guidance and recommendations provided by the Board.</td></tr>
<tr><td>Social Aspect</td><td>1. Board of Directors (once every quarter).
2. Independent Directors' communication meetings with executives and CPAs.</td><td>1. The internal evaluation for 2025 has been completed, and the scores of the Board of Directors, individual board members and functional committees all remain above 93, and the performance has been evaluated as good with no necessity for improvement.
2. In 2025, a total of 7 Board of Directors meetings, 3 Compensation Committee meetings, and 6 Audit Committee meetings were held.
3. Report on sustainability social outcomes, including internal corporate reports, social contributions, and supply chain labor regulation compliance status reports.
4. Held a total of 4 meetings between independent directors and the head of audit.
5. Held a total of 2 meetings between independent directors and CPAs.</td></tr>
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1.2 Communication with stakeholders

The determination of stakeholders for the Company follows a structured format. Through the "Consultation and Participation Matrix Statement," the operational scope encompasses all internal levels of personnel and external stakeholders, ensuring a broad, comprehensive, and complete inclusion. Based on different internal and external stakeholders, a diversified setting approach was utilized during senior executive discussions to determine the subjects for questionnaire participation. Consequently, the key stakeholders of ASC for 2025 were identified and classified into 8 categories plus "Others," which include: Employees, Banks, Community Residents, Government Organizations, Suppliers, Customers, Shareholders/Investors, Media, and Others. This stakeholder classification and the corresponding survey results were reported to the Board of Directors on December 24, 2025.

Stakeholder communication for this fiscal year was conducted via questionnaire surveys. Based on the feedback received, we measured and evaluated the actual level of impact, as well as positive, negative, and potential influences. This data was integrated with the annual risk assessment framework to perform a dual-directional evaluation, which ultimately generated the material topics of focus. Stakeholders hold significant weight for the Company; ASC willingly shoulders the obligation to value their concerns and aims to integrate their opinions and expectations into our sustainable decision-making processes. Concurrently, we have established multiple communication channels and platforms to proactively enable stakeholders to grasp the company’s current status and future directions. We also encourage stakeholders to reversely express their recommendations and needs to the Company, fostering effective communication to facilitate mutual understanding and trust.

Stake holders	Stakeholders' significance to the Company	Communication channel	Frequency	Communication effectiveness
Employee	1. Employees are the backbone of the Company's sustainability and the driving force behind our continuous growth. 2. The Companyen suresfairand stable remuneration foremployees to support their family needs and caregiving responsibilities, fostering peace of mind and mutual growth alongside the Company.	1. Internal website	Occasionally	1. Anannualhealth examination is provided once a year. 2. Quarterly labor management meetings are held, with a total of four meetings conducted annually. 3. Policies and employee benefits information are communicated in a timely manner. 4. The Company allocates employee welfare funds at levels exceeding regulatory requirements. 5. Organized domestic and international employee incentive trips. 6. Conducted employee satisfaction and feedback surveys. 7. Both physical and electronic suggestion boxes are available for employee feedback.
		2. Provide internal and external education and training	Annually	
		3. On-site and Digital Bulletin Boards	Occasionally	
		4. Regular labor-management meetings are held	Quarterly	
		5. Diverse employee feedback channels, such as the employee feedback email	Occasionally	
		6. Employee Communication hotlin Contact: Yu-Hung Chen Email:ivan@alliedsupreme. com Tel: 04-7582827	Permanent	
Suppliers	Suppliers, who provide the necessary raw materials for our production, rely on stable support from numerous suppliers and are indispensable stakeholders.	1. Promotion of the Supplier Code of Conduct	Occasionally	1. S u s t a i n a b i l i t y questionnaires were d i stri b u te d to and collected from 79suppliers. 2. The Supplier Code of Conduct was promoted to 26 supplier. 3. Conducted on-site audits and visits for 6 suppliers.
		2. Supplier follow-up audit	Occasionally	
		3. Supplier Sustainability Awareness Meeting	Occasionally	
		4. Communication hotlin Contact: De-Hao Huang Email: derek@alliedsupreme.com Tel: 04-7582827	Permanent	

Stake holders	Stakeholders' significance to the Company	Communication channel	Frequency	Communication effectiveness
Shareholders	Shareholders provide the capital necessary for the long-term development of the Company, serving as a critical foundation for sustainability. They are concerned with the Company's growth strategies and future development. ASC strives for steady growth and profitability to reward its shareholders.	1. Annual shareholders meeting	Once/year	1. AGM was held on May 29, 2025. 2. In 2025, a total of seven investor conferences were attended to help investors understand the operational overview of the Company 3. The English versions of the Com pany ' s shareholders' meeting agenda handbook, the annual report and the meeting minutes are for investors' reference. 4. Conducted 1 investor engagement session via the IR platform.
		2. Issuance of the Company's annual report	Once/year	
		3. Communication meetings and investor conferences	1 investor conference/ quarter	
		4. Release material information on the MOPS or announce company news on the Company's website	Financial report once/quarter Quarterly	
Banking institutions	Banks serve as another main source of operational funding alongside capital markets for raising funds. Through close communication and interaction with banks, companies can secure stable and competitive sources of operational funding.	1. Meetings, phone calls, emails	Occasionally	1. Visit arrangement. 2. Online meeting. 3. Distributed and analyzed 3 sustainability questionnaires.
		2. Official correspondence	Occasionally	
		3. Bank or other creditors contact hotlines Contact: Ya-Fang Yin Email: cathy@alliedsupreme.com Tel: 04-7582827	Permanent	
Social welfare organizations	As a significant neighbor in the local community, we aspire to contribute to underprivileged groups through the effectiveness of our business operations, aiming to create a better future for these groups.	1. Long-term subscription to supportlocal underprivileged groups their homemade products.	very two weeks	1. The company catering servicess our ceingredients produced by disadvantaged groups. 2. Donations to disadvantaged groups 3. one blood donation campaign were organized and 1 batch of in-kind donations completed 4. Participated in the Industrial Park Manufacturers Association activities.
		2. Donations to disadvantaged groups	Occasionally	
		3. Participation in community activities	Occasionally	
		4. Community Feedback contact hotline Contact: Yu-Hung Chen Email: ivan@alliedsupreme.com Tel: 04-7582827	Permanent	

Stake holders	Stakeholders' significance to the Company	Communication channel	Frequency	Communication effectiveness
Customers	To provide comprehensive service, ASC regards customers perspectives and feedback as crucial references for continuous improvement and growth. Collaborating with customers fosters mutual growth and sustainability.	1. Customer satisfaction survey	Annually	1. Complete the annual customer satisfaction survey. 2. Cooperated with various client audits and prioritized continuous improvement. 3. After-sales service for finished products 4. Completed and submitted 6 client questionnaires. 5. Participated in 1 client-organized public welfare event. 6. In 2025, the average customer satisfaction score was above 4.5, accounting for 90.4% of the full score. All performance indicators exceeded the “satisfied” benchmark.
		2. Customer audit	Occasionally	
		3. Customer technical seminars and briefings	Occasionally	
		4. Online service systems and platforms	Occasionally	
		5. Communication meeting	Occasionally	
		6. Questionnaire response	Annually	
		7. Customer contact hotline Contact Person: WenRong Chuang Email: simon@alliedsupreme.com	Permanent	
Media	The media acts as a critical external communication bridge to foster mutual benefits. Engaging with the media helps verify facts, reduce misunderstandings, build brand trust, and enhance corporate image shaping.	1. On-site media interviews 2. Disclosures in newspapers and magazines	Occasionally	1. Published 6 news articles/press releases. 2. Released 29 material announcements, including: 7 investor briefings, 11 board of directors related items, 4 shareholder meeting related items, 3 dividend ex-rights date and distribution announcements, and 4 other miscellaneous items.
Government organizations	Our products, services, and related marketing practices are all subject to scrutiny and oversight by regulatory authorities. In addition to complying with the relevant regulations of government agencies, we actively cooperate with policy implementation, aiming to gain trust support, and cooperation through transparent two-way communication.	1. Official correspondence	Occasionally	1. Monitor and respond to official plans. 2. 2.Cooperate with the implementati on of government policies 3. 3.Comply with the laws and regulations formulated by the government. 4. 4.Attended 2 environmental advocacy seminars. 5. 5.Attended 2 carbon footprint inventory seminars.
		2. Participation in meetings (awareness meetings,briefings, seminars)	Occasionally	
		3. Government organization contact hotline Contact: Yu-Hung Chen Email: ivan@alliedupreme. com Tel: 04-7582827	Permanent	

1.3 Identification of material topics

The Company identifies material topics through a rigorous process to analyze issues that have a significant impact on our operations, business relationships, and sustainable development. We have identified the material topics for 2025. In the GRI 3 Material Topic Management, the concerns of various stakeholders will be effectively addressed. To ensure that the information disclosed in the Sustainability Report meets the needs of stakeholders, we follow 4 key steps of "understanding organizational context", "identifying actual and potential impacts of sustainability issues", "assessing impact significance", and "reporting on sustainability issues disclosure". These steps help us determine the material sustainability topics.

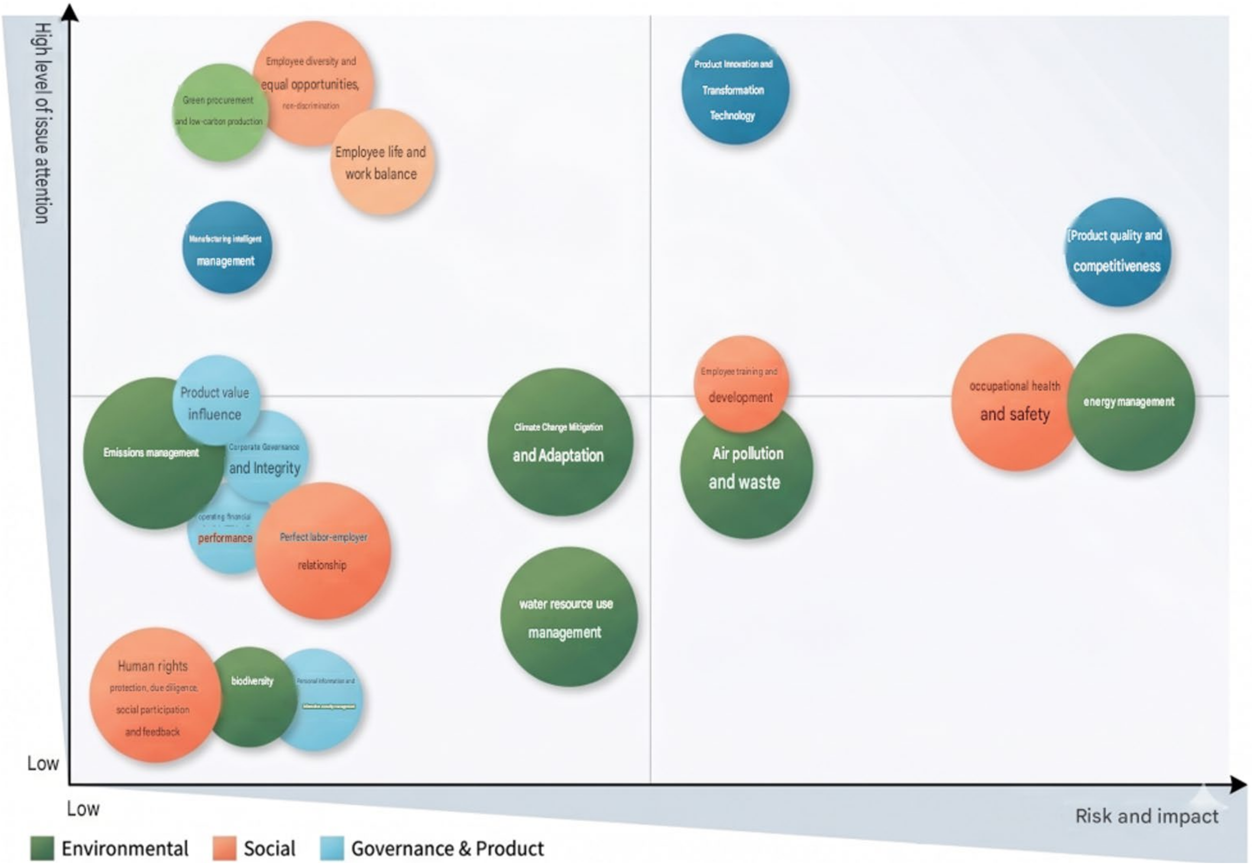
The Company has identified 14 material topics, which include: Risk Assessment and Control, Sound Labor-Management Relations, Regulatory Compliance, Market Position, Product Quality and Reputation, Product Innovation and Transition Technology, Energy Conservation and Carbon Reduction, Employee Training and Education, Tax Compliance, and Corporate Profitability. Due to overlaps with GRI Standards and SASB Criteria, these topics have been consolidated and presented as combined themes throughout this report.

2025 Material Topic Identification Procedure of ASC		
Item	Description	
STEP 1 Understanding organizational context	To understand the organizational context and identify sustainability issues, Allied Supreme compiled a total of 18 sustainability topics spanning three major pillars: Governance, Environmental, and Social. This was achieved by referencing frameworks including the topic-specific standards of the GRI Standards published by the Global Reporting Initiative, the Task Force on Climate-related Financial Disclosures (TCFD) framework, the Sustainability Accounting Standards Board (SASB), and the sustainability indicators for the chemical industry prescribed by the Financial Supervisory Commission (FSC).	3 Sustainability Pillars 18 Sustainability Topics
STEP 2 Identifying actual and potential impacts of sustainability issues	Through the annual risk assessment results from each department and the stakeholder survey findings, we evaluated the level of concern and impact of sustainability topics across the Economic, Environmental, and Social (People and Human Rights) dimensions to generate a prioritized ranking for material topic discussions. Allied Supreme's material topics were then defined during a formal identification meeting. Notably, any topic specified by the SASB standards was classified as a material topic automatically, remaining unaffected by individual evaluation scores.	14 Material Topics
STEP 3 Assessing impact significance	The scoring results were reviewed and approved through internal company meetings. Drawing on past operational experience, the significance and likelihood of each topic's potential impact were evaluated to determine the material topics for ASC in the current reporting year.	
STEP 4 Reporting on sustainability issues disclosure	After the material topics were confirmed, each responsible department conducted integration, comprehensive evaluation, or consolidated disclosure based on their respective business functions. The final outcome was the formulation of 14 material topic management disclosures, which are communicated and responded to through the Sustainability Report to stakeholders.	

1.3.1 Material Topic Identification Results

Newly Added Material Topics for the Current Yea
Green Procurement and Low-Carbon Production
Product Innovation and Transition Technology
Employee Work-Life Balance

Material Topics Retained for 2025
Environmental and Social Regulations
Market Position
Supplier Social and Environmental Assessment
Product Quality and Reputation
Energy
Emissions
Water and Effluents
Waste
Employee Training
Occupational Health and Safety
Local Communities



In the first quadrant, 'Product Innovation and Transition Technology' and 'Product Quality and Competitiveness' represent topics of high concern to our stakeholders. Furthermore, the extreme items located in the extended areas of the quadrant—including 'Energy Management,' 'Occupational Health and Safety,' 'Employee Diversity,' and 'Green Procurement and Production'—serve as secondary focus topics, which also reflect the directions for the Company's continuous elevation and refinement.

1.3.2 Material Topics Table

Material Topic	Description of Policies or Commitments Related to the Organization and Material Topics	Description of Impact	Actual / Potential / Positive / Negative	Stakeholders Primarily Affected by the Impact	Corresponding Indicators	Section
Green Procurement and Low-Carbon Production	The Company defines green procurement as products that meet the criteria of "increasing social benefits or reducing social costs." Following environmental circularity principles, priority is given to purchasing eco-friendly products disclosed in environmental markets to reduce environmental pollution burdens.	1. Green procurement not only contributes to environmental protection, but also enhances a company's social responsibility and competitiveness, serving as an indispensable part of corporate sustainability. 2. Tracking the environmental pollution levels of everyday consumer goods and manufactured products in the market has brought significant attention to environmental impacts.	Actual: Regulatory compliance, meeting the requirements of governance evaluation, and environmental protection. Potential: Some eco-friendly products may be less durable, potentially leading to increased purchasing costs. Positive: Enhances corporate image, strengthens brand value, and fulfills environmental and social responsibility.	The Company (Causes) Suppliers (Indirect)	GRI 308	5.2 Materials Management
Product Innovation and Transition Technology	Facing the rapid development of the semiconductor industry, the Company is committed to researching and developing innovative technologies to elevate semiconductor packaging product applications. Concurrently, we promote the sustainable development of wastewater, waste acid treatment, and precious metal recycling. We strictly implement environmental policies and drive a circular economy to optimize resource utilization, while ensuring environmental compliance and social responsibility across the supply chain.	1. New markets can expand sales sales or profits. Having more efficient technologies can also lower production costs and increase gross margins. 2. New products require significant capital injection and investment, carrying the risk of development failure and time sensitivity. Delays in entering the market may increase external competition, thereby reducing the chance of capturing opportunities early. 3. Innovative technologies can establish differentiation and superiority in the market, thereby increasing added value and market competitiveness. 4. Corporate image and social responsibility: Implementing ESG policies or championing environmental protection initiatives can enhance social image and recognition.	Positive: Developing and innovating new product technologies helps increase market competitiveness and market share. This further drives corporate growth, creating more economic value and industrial advantages. Negative: Developing innovative products and technologies may result in new resource consumption, generating unfavorable impacts and burdens on the environment and society.	The Company (Causes) Suppliers (Direct) Customers (Contributes to) Government (Direct) Competitors (Indirect)	GRI 201 Self-Defined Topic	2.2 Operational Status 3.1 roduct Market Overview

Material Topic	Description of Policies or Commitments Related to the Organization and Material Topics	Description of Impact	Actual / Potential / Positive / Negative	Stakeholders Primarily Affected by the Impact	Corresponding Indicators	Section
Employee Work-Life Balance	Assisting employees in achieving a balance between life and work serves as the driving force for a company's stable productivity and sustainable development. Balancing the arrangement between personal life and work is also a key influence in fostering harmonious labor relations.	The harmony of labor relations affects employees' performance and output at work, thereby driving corporate operational stability.	Potential: Imbalance between employees' work and life may lead to long-term physical and mental exhaustion. Positive: Enhances employee well-being, which can lead to high-efficiency outputs. Negative: Increases employee turnover rates and causes a domino effect that lowers productivity.	The Company (Causes) Employees (Causes) Suppliers (Indirect) Customers (Indirect) Shareholders (Indirect)	GRI 2 GRI 401 GRI 402	6.1 Employee Overview
Environmental and Social Regulations	Elevating ASC's upward green competitiveness across dimensions such as production management, process improvement, pollution prevention, and environmental protection based on "Environmental Sustainability," "Economy," and "Social Regulations."The Company establishes clear missions, visions, and goals for each department, operating under the principle of complying with various government regulations.	1. Environmental laws and regulations across nations are becoming increasingly strict. Companies must elevate green production technical capabilities and implement energy-saving/carbon-reduction measures to comply with international and domestic disclosure norms. 2. Labor laws and occupational health and safety regulations demand continuous escalation of corporate social responsibility. Companies must ensure the provision of safe and healthy work environments, respect wage and working hour asset standards, and promote labor harmony. 3. Global supply chain management and trade policies shift rapidly. For instance, carbon taxes may impact companies' market presence and operational costs. 4. Demands from various countries and international organizations regarding corporate human rights responsibilities are increasing progressively, including prohibitions on forced labor, child labor, and discrimination, to ensure labor rights compliance across the supply chain.	Positive: Complying with environmental and social regulations not only promotes environmental protection and sustainable resource utilization, but also satisfies stakeholders' requirements and contracts, reducing the impact of operational activities on the environment and society.Negative: Failure to comply with environmental and social regulatory constraints will subject the Company to legal penalties and may adversely affect stakeholders' valuation of the Company's operational capabilities.	The Company (Causes) Shareholders (Contributes to) Employees (Direct) Suppliers (Direct) Government Organizations (Direct) Community Residents (Direct)Banking Institutions (Contributes to) Customers (Contributes to)	Self-Defined Topic	2.6 Regulatory Compliance

Material Topic	Description of Policies or Commitments Related to the Organization and Material Topics	Description of Impact	Actual / Potential / Positive / Negative	Stakeholders Primarily Affected by the Impact	Corresponding Indicators	Section
Market Position	ASC has been deeply rooted in the fluoropolymer industry for many years. Relying on excellent technological capabilities and stable product quality, we have established a solid competitive position in the global market. The Company's products are widely used in critical industries such as semiconductors, petrochemicals, and specialty chemicals. With superior characteristics such as high-temperature resistance, chemical corrosion resistance, and ease of cleaning and processing, we have won high trust from domestic and international customers.	Currently, the Company's product sales cover major markets including Asia, North America, and Europe, with Asia holding the highest market share. In particular, we possess a competitive advantage in the semiconductor, electronic-grade chemical, and precision manufacturing industries in Taiwan, Japan, and Mainland China. The Company expands into international markets through global layout planning and deeply rooted local management, while establishing long-term and stable cooperative relationships with major customers.	Positive: Excellent production and technological capabilities place the Company in a leading position in the global fluoropolymer industry, making it one of the few suppliers in the advanced semiconductor manufacturing field.	The Company (Causes) Customers (Causes) Employees (Indirect) Suppliers (Indirect) Shareholders (Indirect)	GRI 201 GRI 202	3.1 Product Market Overview 3.3 Customer Relationship Management

Material Topic	Description of Policies or Commitments Related to the Organization and Material Topics	Description of Impact	Actual / Potential / Positive / Negative	Stakeholders Primarily Affected by the Impact	Corresponding Indicators	Section
Supplier Social and Environmental Assessment	Suppliers must comply with local government environmental laws and labor laws. To strengthen and implement sustainable supply chain management, a comprehensive and effective management mechanism must be established. The Company formulated the Supplier Code of Conduct, which explicitly encourages and expects suppliers to implement the following in their daily routines: 1. Compliance with environmental discharge regulations. 2. Pollution prevention and resource conservation. 3. Identification of hazardous substances and solid waste. 4. Management and control of emissions and materials. 5. Water resources and greenhouse gas emission management.	1.ASC regulates suppliers to follow the Company's Supplier Code of Conduct to accelerate compliance, avoiding negligence by suppliers that leads to future abnormalities and subsequent greater losses. 2. Stable operations of suppliers rely on mutual coordination with employees. This lowers internal communication costs, assisting the enterprise in continuous sustainable development. 3. If a supplier fails to properly follow regulations and treats employees poorly, it may lead to hidden management cost increases and legal disputes.	Positive: The stable operation of suppliers relies on mutual cooperation between employees and the environment. Good labor-management coordination reduces communication costs; proactive environmental hazard prevention facilitates sustainable industrial development. Negative: If the company fails to monitor suppliers' operational conditions regarding environmental protection and social responsibility, the occurrence of negative news will indirectly impact the Company's operational reputation.	The Company (Causes) Suppliers (Direct)	GRI 308 GRI 414	3.2 Sustainable Supply Chain

Material Topic	Description of Policies or Commitments Related to the Organization and Material Topics	Description of Impact	Actual / Potential / Positive / Negative	Stakeholders Primarily Affected by the Impact	Corresponding Indicators	Section
Product Quality and Reputation	We continuously refine our quality management and highly value maintaining open communication channels with our customers. Through annual customer satisfaction surveys as well as regular and irregular communication meetings and feedback for continuous improvement, we provide better service quality and products to achieve a win-win outcome with our customers.	The domestic chemical industry serves as one of the critical supply chains for the semiconductor industry. As a manufacturer in the chemical industry, controlling and maintaining excellent product quality is essential to ensure the healthy development of the supply chain.	Positive: Excellent product quality serves as one of the foundational cornerstones of corporate operations, contributing to the elevation of the company's brand value. Negative: Failure to maintain good quality will impact hidden costs and easily lead to a loss of customer confidence. Potential: Aligning product quality with market demand compatibility requires real-time adjustments to maintain overall quality stability.	The Company (Causes) Employees (Indirect)	GRI 417	3.3 Customer Relationship Management 4.1 Product Certification 4.2 Quality Assurance
Energy	"2050 Net-Zero Emissions" has become a global consensus. Under the energy crisis and rapid climate change, corporate profitability is severely impacted.As an island nation, Taiwan's recent efforts to elevate energy independence and diversification make this dimensional topic even more critical. ASC aligns with government policies, actively constructing renewable energy and implementing rooftop solar panel installations at our Changhua Coastal plants to utilize self-generated green energy.	1. Driven by recent geopolitical conflicts, international energy prices fluctuate drastically. Domestic energy consumption costs have escalated accordingly, and with shifts in energy policies and electricity price adjustments, corporate operational costs are directly impacted. Consequently, enterprises must accelerate the adjustment of their comprehensive energy utilization strategies. 2. Renewable energy topics across the supply chain compel enterprises to accelerate implementation. However, energy storage technologies still require consideration of safety hazards and cost-effectiveness, and are subject to regulatory binding forces, which influence corporate operations.	Positive: Promoting energy management preparedness and actively implementing data-driven tracking alongside energy-saving and carbon-reduction actions help lower the impact on the environment and society. Potential: If energy resources are not managed properly, it will subsequently affect the company's energy-saving and carbon-reduction progress, leading to an inability to control energy waste and causing invisible costs to accumulate continuously.	The Company (Direct) Suppliers (Indirect) Government (Contributes to) Banking Institutions (Contributes to)	GRI 302 SASB RT-CH-130a.1	5.3 Energy Management

Material Topic	Description of Policies or Commitments Related to the Organization and Material Topics	Description of Impact	Actual / Potential / Positive / Negative	Stakeholders Primarily Affected by the Impact	Corresponding Indicators	Section
Emissions	Due to global climate change and warming, Allied Supreme actively cooperates with government policies to control greenhouse gases and other pollutant emissions. We conduct greenhouse gas inventories and actively invest in solar energy infrastructure construction. Concurrently, we report air pollution data and monitor process water recycling to reduce emissions, thereby mitigating corporate impacts on the environment.	1. Factory emissions may lead to environmental pollution, requiring subsequent environmental remediation costs that are considerably high. Allied Supreme actively conducts greenhouse gas inventories to reduce emissions. 2. Investments are required for green environmental protection and recycling/regeneration cycles to create added value. 3. Corporate emission reductions help safeguard human survival and workflows. Factory material emissions could cause direct or indirect hazards to employee/resident health. 4. Demands for corporate human rights responsibilities from various nations and international organizations are increasing progressively.	Positive: The Company's compliance with laws and orders will attract attention and investment from stakeholders. Operating under current regulations allows us to demonstrate good external performance, increasing opportunities for investing in Allied Supreme. Negative: If emissions are not treated according to regulations, waste and wastewater discharge trends will cause environmental pollution, violating laws and impacting corporate reputation.	The Company (Causes) Suppliers (Direct) Local Communities (Direct) Government (Direct) Banking Institutions (Contributes to)	GRI 305	5..4 Emission Mitigation
Water and Effluents	ASC is constrained by industry characteristics, requiring reliance on stable water resources; thus, water source and water volume tracking serve as keys to sustainable operations. Throughout our manufacturing processes, we recycle and reuse high-volume primary-grade water into continuous monitoring systems, increasing water utilization rates and reducing wastewater discharge. We also install process wastewater treatment facilities to ensure discharge standards comply with regulations.	1. Deploy water circulation equipment to effectively utilize water resource cycles, reducing tap water consumption volumes. 2. Under industrial park discharge standards and monitoring, discharged wastewater complies with standard values. 3. Process water shortages will cause manufacturing operations to suffer. Utilizing water circulation systems helps mitigate risks.	Positive: The Company improves water use mechanisms, installing internal monitoring, recovery, and filtration systems to effectively manage water resources and reduce discharge.Negative: Failure to regularly inspect pipelines and maintain repairs will lead to leakage situations and poor control, causing untreated wastewater pollution.	The Company (Causes) Suppliers (Direct)Local Communities (Direct) Government (Contributes to)	GRI 303	5.5 Water Resource Utilization

Material Topic	Description of Policies or Commitments Related to the Organization and Material Topics	Description of Impact	Actual / Potential / Positive / Negative	Stakeholders Primarily Affected by the Impact	Corresponding Indicators	Section
Waste Management	Environmental pollution is becoming increasingly severe today, posing a significant impact on environmental management aspects such as waste. This has always been an important issue that enterprises must face squarely in their environmental operations. The Company aims to refine its effective waste management to lower overall operational costs. Furthermore, we actively plan for the recycling and reuse of waste packaging materials while progressively reducing them year by year, fully fulfilling our corporate social responsibility.	1. Clear classification of waste and recyclables reduces the final disposal burden on the industry chain. 2. Internal waste classification requires the investment of considerable manpower, resources, and equipment. Facing rising waste costs year by year presents a cost impact on the enterprise.	Positive: Entrusting legal clearance and transportation vendors and confirming that disposal companies operate in compliance with regulations, while retaining relevant certificates, avoids causing pollution outside regulatory controls. Negative: Failure to prioritize the effective management of waste will cause distress to the local community and may even lead to fines and penalties from competent authorities.	The Company (Causes) Suppliers (Direct) Local Communities (Direct) Government (Contributes to)	GRI 306	5.6 Waste Management

Material Topic	Description of Policies or Commitments Related to the Organization and Material Topics	Description of Impact	Actual / Potential / Positive / Negative	Stakeholders Primarily Affected by the Impact	Corresponding Indicators	Section
Employee Training and Education	The Company emphasizes talent cultivation and growth-oriented training planning to foster a learning organization. We encourage continuous learning and self-growth, assisting internal colleagues in pursuing advanced studies and development in the workplace to welcome the ever-changing challenges of the external environment. This achieves a win-win outcome of growing together with the company and sustainable management.	1. Understanding and complying with labor laws facilitates smooth corporate governance and operations. Organizing employee-related education and training courses elevates staff literacy and professional skills, creating a win-win workplace environment. 2. Encouraging employees through multi-dimensional courses to understand different cultures and ethnicities, thereby creating a non-discriminatory workplace culture.	Positive: Cultivates organizational capabilities for employees to respond to future challenges, using the Talent Quality-management System (TTQS) as a benchmark for training quality. Combining corporate vision and target strategies, and upholding the philosophy that talent is the root of an enterprise, this assists the company in stable growth and builds a diversified training system. Potential: If employee training planning is incomplete, besides distorting corporate culture, it will long-term affect product manufacturing and technical-level issues.	The Company (Causes) Employees (Direct)	GRI 404	6.3 Talent Cultivation

Material Topic	Description of Policies or Commitments Related to the Organization and Material Topics	Description of Impact	Actual / Potential / Positive / Negative	Stakeholders Primarily Affected by the Impact	Corresponding Indicators	Section
Occupational Health and Safety	Occupational health and safety topics are highly critical to the Company. We implement occupational safety and health policies, including:Hazard Prevention, Risk Control, Effective Communication, Continuous Improvement, Strengthening Training, Health Promotion, Regulatory Compliance, and Sustainable Management.	1. A safe work environment enables the company to stabilize production operations, avoiding the risk of shutdowns and ensuring the smooth operation of the supply chain. 2. Severe industrial safety incidents caused by disasters such as fires or object collapses will result in casualties and endanger the lives and safety of employees or surrounding residents.	Positive: Establishing occupational safety management systems and education training empowers employees to effectively respond to workplace accidents and reduce occupational disasters, while also enhancing corporate image. Negative: Relevant units or colleagues may suffer financial, physical, and psychological losses due to occupational disasters, and may potentially face legal violations resulting from such incidents. Furthermore, the occurrence of a catastrophic occupational disaster would severely impact the living rights and well-being of surrounding residents.	The Company (Causes) Suppliers (Direct) Employees (Direct) Government (Direct) Local Communities (Direct) Customers (Contributes to)	GRI 403	6.4 Healthy Workplace

Material Topic	Description of Policies or Commitments Related to the Organization and Material Topics	Description of Impact	Actual / Potential / Positive / Negative	Stakeholders Primarily Affected by the Impact	Corresponding Indicators	Section
Local Communities	We actively consider the impacts of our operational activities on the local community. We invest in local procurement, employment opportunities, and health and safety assessments, while strengthening investigation and improvement regarding the impacts of environmental pollution and resource extraction. Our approach goes beyond social public welfare activities to fully encapsulate our contributions to the local community.	1. It is not just about organizing CSR charity events, but also promoting environmental education philosophies, ensuring that compliance is maintained within the company and actions are taken in daily routines. 2. Valuing corporate social responsibility, we engage in mutual networking with local communities in a mutually beneficial and symbiotic manner.	Positive: Provides employment opportunities and stable salary and benefits for local residents, creating labor-management harmony.Effectively controls emissions and waste generated from business activities, tracking their destinations and treatment methods. Operating through legal processes reduces the risk of leakage. Negative: In the event of environmental leakage, fires, or hazards occurring during product transportation, the safety of both internal employees and external residents will be severely affected.	The Company (Causes) Local Communities (Direct) Government (Contributes to)	GRI 413	5..4 Emission Mitigation 7.1 Local Communities

二、Sustainability Governance

2.1 About ASC

In 1981, ASC was co-founded by Mr. Shih-Lu Chen and Mr. Sheng-Kuo Huang. To this day, the Company continues to follow the founders' vision, upholding the tenets of impartiality, selflessness, and absolute integrity. Through management grounded in appointing people based on their merits and granting full empowerment, ASC has cultivated a lean and robust management team. Evolving from its early days of specializing in Teflon coating, spray-painting OEM services, and processed products, the Company has diversified into a wide array of fluoropolymer products. By tailoring to customized requirements and elevating the technical sophistication of its manufacturing processes, Allied Supreme has progressed from offering raw fluoropolymer materials to producing diversified material application technologies and integrated equipment engineering methods. Operating a comprehensive one-stop service in Taiwan, the Company has successfully deployed its solutions across the chemical, pharmaceutical, panel display, and semiconductor industry chains. Under the founders' relentless dedication, continuous innovation, active R&D into fluoropolymer material characteristics, patent applications, and development of new engineering methodologies, the quality and technology of ASC's products have garnered widespread acclaim, recognition, and recommendations from clients, establishing an excellent reputation in both domestic and international markets.

The value of the services provided by ASC extends beyond Taiwan and China, expanding into international markets including the United States, Japan, South Korea, and Europe. In 2000, the Company established its Semiconductor Industry Department. As a result, Taiwan's semiconductor chemical supply chain—which had long relied heavily on Japanese manufacturing, storage, and delivery equipment for high-purity semiconductor chemicals—gained a comprehensive local supply and service alternative.This strategic move catalyzed a massive expansion in ASC 's operations, laying a rock-solid foundation and cementing its indispensable and critical position within the global fluoropolymer processing industry. Leveraging the advantages of utilizing new fluoropolymer raw materials and achieving fully autonomous production, the Company continuously provides global clients with the latest fluoropolymer processed application products and all-encompassing services. Through years of rapid development, ASC has established multiple sales offices and manufacturing centers across Taiwan and China, delivering high-quality products and services to clients worldwide while actively pursuing the long-term, harmonious development of both the enterprise and society.

Company Profile	
Company Name	Allied Supreme Corp.
Date of Incorporation	October 19, 1981
Industry Sector	Chemical Industry
Market Category	Listed Company (TWSE)
Headquarters Location	Headquarters / Taoyuan Office Address: 14F., No. 188, Sec. 3, Linghang S. Rd., Zhongli Dist., Taoyuan City (320016), Taiwan (R.O.C.)
Other Operational Sites	1. Allied Supreme Corp. (Changhua Changbin A1 Plant) Address: No. 20, Gongye S. 2nd Rd., Xianxi Township, Changhua County (50741), Taiwan (R.O.C.) 2. Allied Supreme Corp. (Changhua Changbin A2 Plant) Address: No. 17, Gongye S. 2nd Rd., Xianxi Township, Changhua County (50741), Taiwan (R.O.C.) 3. Allied Supreme Corp. (Changhua Changbin A3 Plant) Address: No. 3, Zhangdong 5th Rd., Xianxi Township, Changhua County 4. Allied Supreme Corp. (Tainan Office) Address: No. 184, Zhongshan Rd., Xinshi Dist., Tainan City (74442), Taiwan (R.O.C.) 5. Allied Supreme Corp. (Hsinchu Office) Address: No. 30, Jiabei 8th St., Zhubei City, Hsinchu County (302052), Taiwan (R.O.C.) 6. Allied Supreme Fluoropolymer (Jiaxing) Co., Ltd. (Jiaxing Plant) Address: No. 197, Tianlaoqiao Rd., Chengnan Street, Economic Development Zone, Jiaxing City, Zhejiang Province (314001), China 7. ASTON FLUOROTECH CORP. (United States Office) Address:19013 S 211th Place, Queen Creek, AZ 85142

Company Profile

ALLIED SUPREME CORP.

Changhua Changbin A1 Plant

Changhua Changbin A2 Plant

Changhua Changbin A3 Plant

Allied Supreme (Jiaxing) Corp.

Jiaxing Plant

ASTON FLUOROTECH CORP.

United States Office

Affiliated enterprise organizational chart

ALLIED SUPREME CORP.

- Allied Supreme(Somoa) Corp. / Shareholding ratio:100%
  - Allied Supreme(China) Corp. / Shareholding ratio:100%
    - ALLIED SUPREME(JIAXING) CORP. / Shareholding ratio:100%
- Aston Fluorotech Corp. / Shareholding ratio:100%

Company Name	Date of establishment	Address	Paid-in capital	Core Products and Services
Allied Supreme(Somoa) Corp.	2006/6/14	Samoa	373,284	Overseas investment holding
Allied Supreme(China) Corp.	2006/6/14	Samoa	373,284	Overseas investment holding
Allied Supreme Corporation (Jiaxing Factory)	2007/1/31	Zhejiang Province,China Jiaxing City	604,005	Manufacturing and sales of special functional composite materials and products
Aston Fluorotech Corp.	2019/1/7	U.S.A	18,537	Trading of special functional composite materials and products

2.1.1 External association participation

The Company actively participates in major associations, unions, and other industry organizations. Apart from leveraging these platforms for exchanging operational experiences and networking with peers, we engage in various seminars and international conferences. This enables us to exchange the latest market trends, supply and demand changes, and technical information with the industry, aiming to grasp market dynamics and contribute to the overall industry. Below are the qualifications and memberships that ASC effectived in 2025：

Name of public association	Association characteristics
The Allied Association for Science Park Industries	Serving as a bridge for the government policy dissemination and communication of industry opinions, facilitating integration of industry perspectives.
Taiwan Electronic Manufacturing Equipment Industry Association	Promote the development of Taiwan's electronic manufacturing equipment industry by enhancing the domestic supply chain system. The focus is on the supply chains of semiconductor manufacturing, packaging and testing, compound semiconductors, new energy, optoelectronics, and display technologies. Efforts are made to advance the localization of equipment, materials, components, and key modules, while strengthening international cooperation and overseas market expansion, thereby facilitating industrial transformation and upgrading and creating new business opportunities.
Taiwan High-Tech Factory Facilities Association	To become a globally leading organization specializing in key technologies for high-tech facility infrastructure.
Changhua County Changbin Industrial Park Factories Association	Thriving industrial zones, proactive innovation coordination, and collaboration with various manufacturers towards new emerging developments.
SEMI International Semiconductor Industry Association	The Global Semiconductor Industry Association assists the Company in expanding market operations and addressing industry challenges.
Computer Audit Association	Assist in academic R&D in enterprise computer audit and system control security, as well as related technology exchanges.
The Institute of Internal Auditors-Chinese Taiwan	Promotes the development of internal control and audit professional field through professional consulting and knowledge exchange.
Taiwan Investor Relations Institute	TIRI is an association that promotes the investor relations practices in Taiwan and facilitates integration into the international market.

2.2 Current operational status

2.2.1 Performance

Amidst the landscape of economic recovery, ASC has maintained a steady and robust pace, never losing sight of the fundamental goal of sustainable corporate existence, which is demonstrated through our critical profitability performance. In 2025, the Company's net operating revenue was NT$4,726,102 thousand, representing a decrease of NT$1,731,297 thousand compared to the net operating revenue of NT$6,457,399 thousand in the previous fiscal year; nevertheless, the Company maintained profitability, ensuring that its daily operations remained entirely unaffected. The decline in revenue was primarily driven by the destocking of global end-consumer electronic products and the downward adjustment of capital expenditures for semiconductor equipment. Although the powerful economic momentum brought by the AI wave has boosted profits across the semiconductor sector, traditional industries such as petrochemicals, steel, and general electronic components faced severe low-price competition. Furthermore, while the downstream destocking process for these traditional sectors neared its final stages, the rebound in demand fell short of expectations, thereby compressing profit margins. Looking ahead to 2026, the demand within the semiconductor industry remains strong, which subsequently drives up the demand intensity for related application equipment across the supply chain. This will directly catalyze market demand for chemical storage equipment, giving the Company firm confidence that our operational profitability will rebound and elevate.

Economic Performance Over the Past Three Years

Item / Yea	2023	2024	2025
Operating Revenue (NT$ Thousand)	5,692,353	6,457,399	4,726,102
Gross Profit (NT$ Thousand))	2,643,996	2,629,932	1,558,494
Operating Income (NT$ Thousand)	2,002,947	2,004,098	1,003,027
Non-Operating Income and Expenses (NT$ Thousand)	78,177	130,287	23,060
Net Income Before Tax (NT$ Thousand)	2,081,124	2,134,385	1,026,087
Net Income for the Period (NT$ Thousand)	1,683,253	1,732,764	815,863
Total Comprehensive Income for the Period (NT$ Thousand)	1,635,260	1,855,117	846,204
Earnings Per Share (NT$)	21.22	21.68	10.20
Employee Benefits Expense (NT$ Thousand)	830,055	850,890	719,177
Dividends (NT$ Thousand)	959,712	959,712	479,856
Payments to Government (NT$ Thousand)	836,790	580,424	678,079
Community Investment (NT$ Thousand)	165	1,100	30

Note 1: "Payments to Government" refers to all taxes (including business tax, income tax, and property tax) and fines.

Note 2: "Employee Benefits Expense" refers to the total amount of expenses allocated by the Company for salaries, labor and health insurance, pensions, meal allowances, training expenses, and employment security fees. It also includes the welfare funds allocated to the Employee Welfare Committee for the purpose of organizing welfare activities, used for: arts and cultural book purchasing, employee trips, birthday celebrations, annual festival gifts, etc., representing the total expenditure on benefits provided to employees.

Note 3: "Community Investment" refers to donations and contributions.

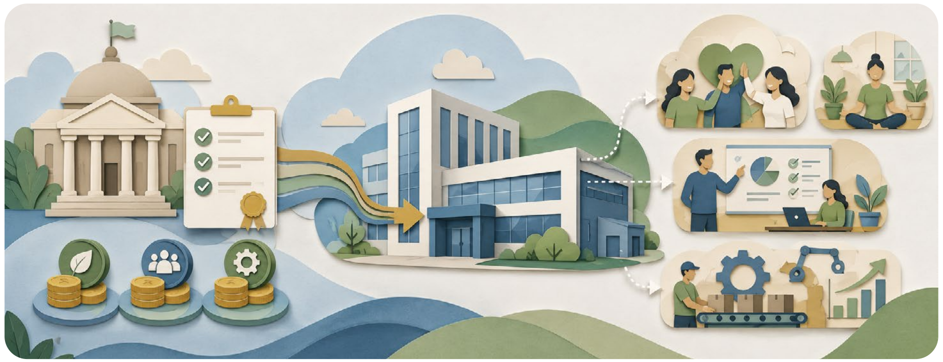
Note 4: The currency is New Taiwan Dollar (NTD).

2.2.2 Government financial subsidies

The Company makes proper use of public sector resources and aligns with government promotion projects to reduce operational costs while simultaneously achieving project implementation goals. According to announcements from government authorities regarding various subsidy programs open for corporate applications to drive improvements, the Company successfully secured 3 government subsidies in 2025. These subsidies were granted by the Workforce Development Agency of the Ministry of Labor and the Importers and Exporters Association of Taipei (IEAT), respectively. The subsidy funds were effectively utilized to enhance employee welfare and optimize the Company's overall operational efficiency. The details of the relevant subsidy items are outlined below :

Government Financial Assistance in 2025		
Item	**Grantor**	**Subsidy Amount (NT$)**
Human Resource Elevation Project Subsidy	Workforce Development Agency, Ministry of Labor	156,814
nternational Trade Bureau, MOEA Approved Export Subsidy	Importers and Exporters Association of Taipei (IEAT)	38,500
2025 Work-Life Balance Project: Stress Relief Course Subsidy	Workforce Development Agency, Ministry of Labor	20,000
Total		215,314

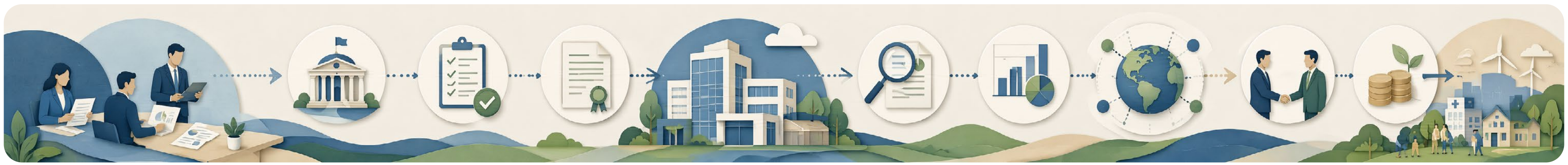
We deeply understand that a robust democratic society not only provides citizens with the right to freely express their opinions, but also encourages active public participation in politics. The Company responds to political matters with a positive attitude while maintaining a strictly neutral stance. We rigorously comply with laws and regulations when participating in various public sector activities. In fiscal year 2025, the Company did not engage in any political contribution activities. Should any political contributions be made in the future, based on the principle of openness and transparency, we will ensure that all related information and channels remain fully disclosed and transparent to the public.



2.2.3 Tax policy

In recent years, domestic and international attention toward corporate tax transparency disclosure has been steadily increasing. In response, the Company has formulated a "Tax Policy" that encompasses the formulation and execution of tax decisions, the evaluation of related risks, and the adoption of appropriate strategies. The core spirit of this policy echoes our operational strategy of expanding our business footprint while upholding the fundamental principles of integrity and steady growth, as well as the Company’s vision for practicing corporate social responsibility. Through responsible taxation, we fulfill our corporate social responsibility to achieve the goal of mutual prosperity with society. Concurrently, we adhere to international policies to implement tax responsibilities, effectively manage tax risks, and generate long-term value for the Company. ◦

The Company's tax affairs are centrally managed by the Finance and Accounting Department. We adhere to local tax regulations and their legislative intent to accurately calculate tax liabilities, and we file and pay taxes within statutory deadlines. Regarding changes in local and international tax laws, we conduct comprehensive assessments to evaluate their impacts and swiftly formulate responsive strategies. The Company regularly discloses tax information to stakeholders through public channels, such as financial statements and annual reports, to ensure transparency. Furthermore, we maintain open and honest communication with national tax authorities, providing industry practical perspectives and insights to help improve the taxation environment and systemsInternally, the Company utilizes legal and transparent tax incentives, and we strictly refrain from using methods that violate the spirit of the law to obtain deductions or exemptions. Our corporate structure and transactions are entirely aligned with commercial substance; we never arrange corporate structures or transactions with the primary or sole purpose of minimizing tax burdens.For information regarding ASC’s revenue reports, annual reports for shareholders' meetings, and corporate governance disclosures, please visit the "Investor Relations" section on the official ASC website:

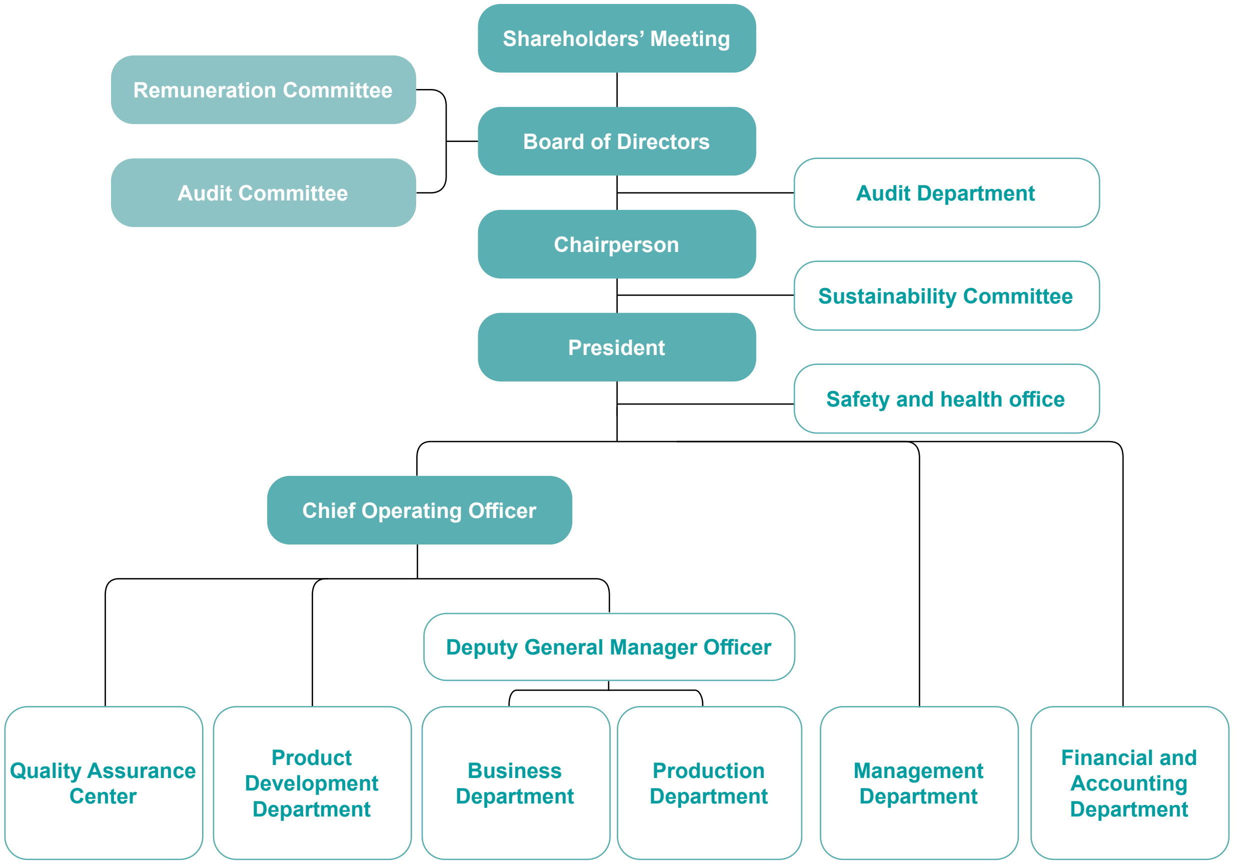


2.3 Focus on governance

2.3.1 Governance Structure

In consideration of the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" and the Company's practical operational context, ASC has formulated its own "Corporate Governance Best Practice Principles." We strictly execute operations and fulfill various information disclosures in accordance with relevant laws and regulations to safeguard the rights and interests of the investing public, stakeholders, and employees. To establish a robust corporate governance framework, the Company has set up functional committees under the Board of Directors, namely the Remuneration Committee and the Audit Committee. Furthermore, internal organizational bodies, including the ESG Sustainability Management Committee, the Employee Welfare Committee, and the Occupational Safety and Health Committee, have been established and are actively operating within the Company.

Company Organizational Chart



In addition to functional committees, the Company has established other internal operational committees：

<table>
<tr><th>Other Internal Committees</th><th>Operational Status</th></tr>
<tr><td>ESG Sustainability Management Committee</td><td>The Company has not yet established a statutory functional ESG-related committee under the Board. In response to the increasing regulatory requirements from the government regarding corporate sustainability management for listed companies, the "ESG Sustainability Management Committee" was established as an internal department in 2022. Concurrently, the "Corporate Social Responsibility Best Practice Principles" was renamed the "Sustainable Development Best Practice Principles." This unit reports directly to the Chairman's Office. The Chairman serves as the chairperson, working alongside senior executives from various fields to jointly review the Company's core operational capabilities, leading various departments to advance toward sustainable development, and presenting an annual report to the Board of Directors.
1. This committee was evolved and continued from the original Corporate Social Responsibility (CSR) task force, officially established on March 14, 2022. It reports directly to the Chairman's Office. Authorized by the Board of Directors, the Chairman serves as the chairperson, leading the heads of various departments to carry out sustainability management and promotion.
2. Drive each task force to be composed of various functional teams, managing their operations and implementation status for the current year.
3. Report the ESG implementation outcomes to the Board of Directors at least once a year. To drive the implementation and enhance the breadth and depth of sustainability activities, a new execution integration team has been added to establish the Sustainability Development Planning Group. This group drives the unified promotion across the Environmental, Social, and Governance (ESG) dimensions, maintaining robust communication and project alignment with various departments.</td></tr>
<tr><td>Occupational Safety and Health Committee</td><td>In accordance with the Occupational Safety and Health Management Measures, the Company established the Occupational Safety and Health Committee, with the President serving as the chairperson. Members are appointed in strict compliance with legal regulations. The committee convenes meetings once every three months. In fiscal year 2025, a total of 4 meetings were held, achieving an execution rate of 100%.
<table>
<tr><th>Meeting Date</th><th>Key Content of the Meeting</th></tr>
<tr><td>2025/03/10</td><td>Advocacy on workplace environment enhancement and 5S principles. Reported on the results of the 6S evaluation competition alongside issuing rewards, and announced the scheduling of annual safety educational training hours.</td></tr>
<tr><td>2025/06/09</td><td>Advocacy on daily safety standard protocols, such as outward cargo delivery safety, alongside reinforced communication regarding chemical storage guidelines.</td></tr>
<tr><td>2025/09/15</td><td>Advocacy on daily manufacturing safety operations, such as instructions on explosion-proof cabinet deployment and usage, alongside daily 6S advocacy and improvement recommendations.</td></tr>
<tr><td>2025/12/15</td><td>Inspections and safety advocacy regarding internal cranes/hoists, cargo transport safety protocols, and continuous enforcement of employee cleanroom attire (6S) standards.</td></tr>
</table></td></tr>
</table>

2.3.2 Diversity of Board Members

The Board of Directors serves as the highest governance body of ASC, bearing the ultimate responsibility for the Company's overall operations, convening meetings regularly, and supervising the management team's implementation outcomes of corporate policies. The Board comprises 10 seats, including four independent directors. Board members are generally required to possess the necessary knowledge, skills, and professional literacy requisite for executing their duties, while reflecting a diversified representation. The benefits of board diversity are appropriately taken into financial and strategic consideration. To practically implement gender diversity in accordance with regulatory policies, the Board includes 1 director of a different gender, thereby achieving the milestone target of gender diversification among members.Board members serve a three-year term. A comprehensive re-election was held during the term transition in 2025. The current term marks the 10th session; the previous 9th session's term spanned from May 31, 2022, to May 30, 2025, while the 10th session's term runs from May 29, 2025, to May 28, 2027. In fiscal year 2025, a total of 7 board meetings were convened, with the average attendance rate of all directors reaching an outstanding 97.4%. ◦

The Board of Directors emphasizes the functions of independent operation and transparency. Both directors and independent directors act as separate individuals and exercise their respective powers and duties with absolute independence. Allied Supreme has established a robust Board Performance Evaluation System to enhance the operational efficiency of the Board and elevate its overall functionality. Detailed information regarding the board members and their professional capabilities is outlined below:

Board of Directors Information and Skills Matrix

Diversity Items / Director Name	Gender	Age (years)	Number of Terms Served as Independent Director	Current Concurrent Positions Held at the Company and Other Companies	Industry Experience: Chemical Industry	Industry Experience: Machinery Manufacturing	Industry Experience: Marketing Services	Industry Experience: Procurement & Supply	Industry Experience: Finance & Banking	Industry Experience: Information Technology	Professional Capabilities: Legal	Professional Capabilities: Accounting	Professional Capabilities: Risk Management
Chiao-Sheng Ho Chairperson	Male	66 to 70 years old	-	Chairman, Allied Supreme Fluoropolymer (Jiaxing) Co., Ltd Legal Representative, Allied Supreme (Samoa) Corp. Legal Representative, Allied Supreme (China) Corp. Director, Everbright Investment Co., Ltd.	●	●	●	●	○				●
Sheng-Kuo Hsieh Director	Male	Above 71 years old	-	Supervisor of Allied Supreme Corporation (Jiaxing Factory)	●	●	●	●					●

Board of Directors Information and Skills Matrix

Diversity Items / Director Name	Gender	Age (years)	Number of Terms Served as Independent Director	Current Concurrent Positions Held at the Company and Other Companies	Industry Experience: Chemical Industry	Industry Experience: Machinery Manufacturing	Industry Experience: Marketing Services	Industry Experience: Procurement & Supply	Industry Experience: Finance & Banking	Industry Experience: Information Technology	Professional Capabilities: Legal	Professional Capabilities: Accounting	Professional Capabilities: Risk Management
Shih-Ling Chen Director Representative of Shang He Investment Co., Ltd.	Female	Above 71 years old	-	Chairperson of Shang He Investment Co., Ltd. Chairperson of Lu He Investment Co., Ltd. Chairperson of Lu Cheng Investment Co., Ltd.			●	●	○				○
Ming-Sheng Su Director Representative of Ying-Sheng Investment Co., Ltd. (Note 3)	Male	Above 71 years old	-	Chairperson of Ying Sheng Investment Co., Ltd. Chairperson of Xing Ying Investment Co., Ltd. Chairperson of Heng Yao Investment Co., Ltd.			●	●	●			●	○
Ming-Yuan Wu Director	Male	Above 71 years old	-	Nil		●				○			○
Yuan-Chung Lee Director	Male	61 to 70 years old	-	COO of ASC President of Allied Supreme Corporation (Jiaxing) , Legal representative and President of Aston FluoroTech Corp.	●	●	●	●	○		○		●
Chien-Rong Lu Independent Director	Male	Above 71 years old	3	Chairman, Atmospheric Protection Association of the Republic of China Executive Director & Process Safety Management (PSM) Committee Chairperson, Industrial Safety and Health Association of the R.O.C.	●	●	●	●	○	○	○		●

Board of Directors Information and Skills Matrix

Diversity Items / Director Name	Gender	Age (years)	Number of Terms Served as Independent Director	Current Concurrent Positions Held at the Company and Other Companies	Industry Experience						Professional Capabilities		
					Chemical Industry	Machinery Manufacturing	Marketing Services	Procurement & Supply	Finance & Banking	Information Technology	Legal	Accounting	Risk Management
Kuei-Ching Wang Independent Director	Male	Above 71 years old	3	Artintel Investment Corp. Director			●	●	●	○	○	●	●
Yu-Kuo Chien Independent Director	Male	56 to 60 years old	3	Director and Managing Partner of Zhi-Yuan Law Firm					○		●		○
Yun-Zhang Chen Independent Director	Male	66 to 70 years old	1	Nil	●	●	●	●	○	○	○		●

Note 1: "●" indicates possessing full capability; "○" indicates possessing partial capability.

Note 2: Regarding the age distribution of board members, 1 member is between 56–60 years old; 1 member is between 61–65 years old; 2 members are between 66–70 years old; and 6 members are aged 71 and above.

Note 3: The corporate director seat held by Ying-Sheng Investment Co., Ltd. was terminated following the comprehensive re-election at the Annual General Shareholders' Meeting on May 29, 2025. Subsequently, Mr. Ming-Sheng Su was elected as a Director of the Company on the same day.

2.3.3 Board Independence

The Board of Directors serves as the core of the Company's corporate governance and strategic operations. As of the end of this reporting fiscal year, a total of 4 directors have served terms exceeding 15 years. The majority of these directors are founding shareholders who participated in investments during the Company's early inception; they hold a relatively high percentage of shares and have long been involved in corporate operational decision-making, possessing a profound understanding of the Company's developmental history, industry characteristics, and core competitive advantages. Their successive re-elections over the years are based on the shareholders' solid recognition of their professional capabilities, management experience, and governance performance, which facilitates maintaining the continuity of the Company's strategic implementation and operational stability.While placing great emphasis on the inheritance of board experience and stable operations, Allied Supreme concurrently strengthens the diversity and independence of the Board's composition. Through regular director re-election mechanisms, the independent director system, and the robust operation of functional committees, we actively elevate supervisory efficiency and decision-making quality. Looking ahead, the Company will continue to follow corporate governance best practice principles to prudently plan the composition of the Board, thereby achieving a balance between sustainable development and governance transparency.

The Company’s "Articles of Incorporation" explicitly stipulate that a candidate nomination system is adopted for the comprehensive election of directors. Furthermore, the "Corporate Governance Best Practice Principles" and "Rules for Election of Directors" specify that the composition of the Board of Directors shall take diversity into financial and strategic consideration. Diversity guidelines are formulated based on the Company's own operations, business models, and developmental needs, encompassing standards across two major dimensions: fundamental conditions and values, and professional knowledge and skills.Concurrently, the "Regulations Governing the Board Performance Evaluation" have been established. Through key performance metrics—including the control of corporate goals and missions, awareness of duties, participation in operations, internal relationship management and communication, professional competency and continuous education, internal control, and expression of concrete opinions—the Company verifies the operational effectiveness of the Board and assesses director performance to serve as a reference for future director selections.Regarding the ongoing Board Succession Plan, a prospective director candidate database has been established based on the criteria listed below. The Company ensures that the screening and selection process of the director candidate list strictly complies with qualification reviews and relevant statutory regulations, guaranteeing that suitable new director candidates can be effectively identified and selected when a board seat vacancy arises or when an expansion is planned:

(1) Possessing integrity, accountability, innovation, and strong decision-making capabilities that align with the Company's core values, alongside professional knowledge and skills that contribute to corporate management.

(2) Possessing industry experience directly relevant to the business operations of the Company.

(3) It is anticipated that the addition of such members will continuously provide the Company with an effective, collaborative, and diversified Board of Directors that perfectly aligns with corporate needs

(4) Setting a target of at least 1 female director, and ensuring that the collective expertise of the comprehensive Board encompasses corporate strategy, accounting and taxation, finance and banking, legal affairs, administration management, and production management.

The President of the Company is concurrently served by Chairman Mr. Chia-Sheng Hou, who, alongside Chief Operating Officer Mr. Chien-Chung Li and the entire Board of Directors, leads the operational development of Allied Supreme. The Chairman's concurrent role as President aims to elevate operational efficiency and decision-making execution capabilities. Nevertheless, to strengthen the independence of the Board, the Chairman maintains close and ample communication with all directors regarding the Company's recent operational status and strategic plans, thereby practically implementing corporate governance. Furthermore, an additional seat for an independent director was established at the Annual General Shareholders' Meeting on May 26, 2023, to elevate board functionality and reinforce its supervisory capabilities.

Directors uphold a high degree of self-discipline. If a director has a personal interest or a conflict of interest regarding their represented corporate entity in any proposal listed on the Board's agenda, they shall explain the material content of such interest during that specific board meeting. If there is a risk of harming the interests of the Company, the director shall refrain from participating in the discussion and voting, shall recuse themselves during such discussion and voting, and shall not act as a proxy for other directors to exercise their voting rights. Directors operate under strict mutual self-discipline and shall not provide mutual support to one another.

Regarding the composition of the Company's Board of Directors, there are no relationships among directors involving spouses, relatives within the second degree of consanguinity, or companies with controlling and subordinate relationships. Therefore, all governance decisions of the Company are conducted through a professional and diversified approach. Any director who has a conflict of interest in the matters discussed at a meeting shall be deemed to have a personal interest in that specific matter. In the event that a director violates the recusal protocol and participates in voting, their voting rights shall be deemed null and void. For board resolutions, the voting rights of directors who are prohibited from exercising their voting rights shall not e counted toward the total number of voting rights of the directors present at the meeting.

ASC 2025 Board of Directors Recusal Matrix for Conflicts of Interest

Date	Agenda Item	Director Name	Reason for Recusal	Voting Participation Status
2025/4/17	2024 Employee Remuneration Distribution Plan.	Chiao-Sheng Ho、 Yuan-Chung Lee	Concurrently serving as managers of the Company.	Aside from the 2 directors who recused themselves from voting in accordance with the law, the Acting Chairman consulted the remaining 8 directors present, and the proposal was unanimously approved as presented
2025/8/6	Remuneration Plan for the Company's 11th Session of Independent Directors.	Kuei-Ching Wang、 Chien-Rong Lu、 Yu-Kuo Chien、 Yun-Zhang Chen	Independent directors of the Company.	Aside from the 4 independent directors who recused themselves from the discussion and voting in accordance with the law, the Chairman consulted the remaining 6 directors present, and the proposal was unanimously approved as presented.
2025/12/24	2026 Manager Compensation Adjustment Plan for the Company and its subsidiaries, Allied Supreme Fluoropolymer (Jiaxing) Co., Ltd. and Aston FluoroTech Corp.	Chiao-Sheng Ho、 Yuan-Chung Lee、 Sheng-Kuo Hsieh	Concurrently serving as managers of the Company and its subsidiaries.	Aside from the 3 directors who recused themselves from the discussion and voting in accordance with the law, the Acting Chairman consulted the remaining 6 directors present, and the proposal was unanimously approved as presented.

Functional Committees: Audit Committee

To strengthen corporate governance and oversight management mechanisms, ASC established the "Audit Committee" pursuant to Article 14-4 of the Securities and Exchange Act. In accordance with the "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies," the Board of Directors approved the Company's "Audit Committee Charter" on September 2, 2020. The committee is responsible for the following powers and duties:

1. Formulating or amending the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. Formulating or amending handling procedures for material financial and business behaviors, including the acquisition or disposal of assets, engaging in derivatives transactions, lending funds to others, and providing endorsements or guarantees for others, pursuant to Article 36-1 of the Securities and Exchange Act.
4. Matters involving a director’s own personal interest.
5. Material asset or derivatives transactions.
6. Material lending of funds, or provision of endorsements or guarantees.
7. The offering, issuance, or private placement of any equity-type securities.
8. The appointment, dismissal, or compensation of a certified public accountant (CPA).
9. The appointment or dismissal of a financial, accounting, or internal audit officer.
10. Annual financial reports signed or sealed by the Chairman, managers, and accounting officer, as well as second-quarter financial reports required to be audited and attested by a CPA.
11. Other material matters stipulated by the Company or competent authorities.

Audit Committee Membership and 2025 Meeting Attendance

Member Category	Name	Actual Attendance	Attendance by Proxy	Actual Attendance Rate (%)	Note
Convener	Kuei-Ching Wang Independent Director	6	0	100	-
Member	Yu-Kuo Chien Independent Director	6	0	100	-
Member	Chien-Rong Lu Independent Director	6	0	100	-
Member	Yun-Zhang Chen Independent Director	6	0	100	-

Note: In fiscal year 2025, a total of 6 Audit Committee meetings were convened.

Functional Committees: Remuneration Committee

To establish a robust remuneration system for the directors and managers of the Company, pursuant to the "Regulations Governing the Appointment and Exercise of Powers of the Remuneration Committee of Companies Listed on the TWSE or TPEx," the Board of Directors formulated the Company's "Remuneration Committee Charter" and established the "Remuneration Committee." On May 29, 2025, approved by a resolution of the Board of Directors, independent directors Mr. Yu-Kuo Chien, Mr. Kuei-Ching Wang, Mr. Chien-Rong Lu, and Mr. Yun-Zhang Chen were appointed as members of the 3rd session of the Remuneration Committee. Independent director Mr. Yu-Kuo Chien was elected as the convener of the Remuneration Committee.The Remuneration Committee of the Company shall faithfully exercise the following powers and duties, and submit its recommendations to the Board of Directors for discussion:

1. Periodically review this Charter and propose recommendations for amendments.
2. Establish and periodically review the performance evaluation standards, annual and long-term performance targets, as well as the remuneration policies, systems, standards, and structures for the directors and managers of the Company, and disclose the contents of the performance evaluation standards in the annual report.
3. Periodically evaluate the achievement of performance targets by the directors and managers of the Company, and determine the contents and amounts of their individual remuneration based on the evaluation results derived from the performance evaluation standards. The annual report shall disclose the individual performance evaluation results of directors and managers, the contents and amounts of individual remuneration, and the correlation and rationality between the values and the performance evaluation results, to be ultimately reported to the shareholders' meeting.

Remuneration Committee Membership and 2025 Meeting Attendance					
Member Category	Name	Actual Attendance	Attendance by Proxy	Actual Attendance Rate (%)	Note
Convener	Yu-Kuo Chien Independent Director	3	0	100	-
Member	Chien-Rong Lu ndependent Director	3	0	100	-
Member	Kuei-Ching Wang Independent Director	3	0	100	-
Member	Yun-Zhang Chen Independent Director	1	0	100	2025□□□□□□
Note: In fiscal year 2025, a total of 3 Remuneration Committee meetings were convened.					

Remuneration Policy and Review Process

The remuneration of the Company’s directors and other key management personnel is determined by the Remuneration Committee based on individual performance and market trends. The policy governing the compensation paid to directors is established in accordance with the Company Act and the Company’s Articles of Incorporation, stipulating that an amount not exceeding 3% of the current year’s profits may be allocated as remuneration for the directors of that fiscal year.

Pursuant to the Company's 'Regulations Governing the Remuneration and Retirement Management for Directors, Supervisors, and Managers,' reasonable compensation is granted by referencing factors such as the Company's business strategies, profitability, future development, and industry landscape, alongside the level of operational participation and value of contribution by individual directors (such as serving as functional committee members or being invited to attend important business meetings). These proposed recommendations are submitted to the Board of Directors for approval prior to implementation.

To ensure that managerial performance is tightly linked with corporate strategies and to provide a competitive comprehensive remuneration package, the Company has established the 'Regulations Governing the Remuneration and Retirement Management for Directors, Supervisors, and Managers.' Manager remuneration encompasses salaries and bonuses. Salaries are determined by referencing the Company's business strategies and profitability, while factoring in the managers' individual professional capabilities, scope of duties, and market competitiveness. Bonuses are evaluated based on individual performance appraisal outcomes, corporate operational performance, and the alignment and rationality of future risks. However, in the event of material risk incidents sufficient to damage corporate reputation, internal management failures, or risk events such as personnel malpractice, bonuses will be subject to reduction or withholding.

The Company utilizes the 'Regulations Governing the Remuneration and Retirement Management for Directors, Supervisors, and Managers' as the baseline foundation for manager performance evaluation and compensation payment. The aforementioned regulations encompass the performance evaluation, remuneration policies, systems, standards, and structures for managers, which are reviewed and deliberated by the Remuneration Committee before being submitted to the Board of Directors for resolution.

2025 Remuneration Committee Resolutions and Outcomes

Date	Resolutions / Proposals	Resolution Outcomes	Opinions / Comments
2ndSession 2025/3/7	The Company's 2024 Employee Remuneration and Director Compensation Distribution Plan.	The Chairman consulted all attending members, and the proposal was unanimously approved as presented.	None
2ndSession 2025/4/17	The 2024 Internal Employee Remuneration Distribution Plan.	The Chairman consulted all attending members, and the proposal was unanimously approved as presented.	None
3ndSession 025/12/24	Defining the target scope and definition of "Non-Managerial Employees" of the Company.	The Chairman consulted all attending members, and the proposal was unanimously approved as presented.	None
	The 2026 Manager Compensation Adjustment Plan for the Company and its subsidiaries, ASC Fluoropolymer (Jiaxing) Co., Ltd. and Aston FluoroTech Corp.	The Chairman consulted all attending members, and the proposal was unanimously approved as presented.	None

2.3.4 Professional Competency of Board Members

The composition of the Company's Board of Directors reflects a high degree of diversity. Each director and independent director possesses comprehensive and extensive academic and professional backgrounds that perfectly align with the Company's developmental needs, empowering the Board to fully exercise its operational decision-making and supervisory capabilities. The Company mandates that board members must accumulate a minimum of 6 hours of continuous education course hours annually. In fiscal year 2025, all members of the Board of Directors and the Corporate Governance Officer strictly complied with this regulation.

Job Title	Name	Training Date	Organizer of Continuous Education	Training Course Title	Training Hours
Chairperson	Chiao-Sheng Ho	2025/12/3	Securities and Futures Institute	1. Trends in Sustainability Disclosure: The Launch, Impact, and Response to IFRS S1 and S2 Sustainability Disclosure Standards. 2. Board of Directors Performance Evaluation.	6
Director	Yuan-Chung Lee				
Director	Sheng-Kuo Hsieh				
Director	Ming-Sheng Su				
Director	Shih-Ling Chen				
Director	Ming-Yuan Wu				
Independent Director	Chien-Rong Lu				
Independent Director	Yun-Zhang Chen				
Independent Director	Yu-Kuo Chien				
Independent Director	Kuei-Ching Wang				

Board of Directors Performance Evaluation

Pursuant to the "Regulations Governing the Performance Evaluation of the Board of Directors and Functional Committees" formulated by the Company, the policy was officially approved and implemented by the Board of Directors on December 22, 2020. The Company conducts an internal Board self-evaluation and an individual Director self-appraisal annually. Furthermore, an external performance evaluation is commissioned to an external professional independent institution or an external team of experts and scholars once every three years. The results of these evaluations serve as a critical consideration factor during the selection or nomination of directors; concurrently, individual director performance appraisal outcomes are utilized as a baseline reference for determining their individual remuneration.

Results of Internal Board Performance Evaluation

For the internal performance evaluation, members of the Board of Directors and functional committees respectively complete the "Board Performance Evaluation Self-Assessment Questionnaire," the "Individual Director Performance Evaluation Self-Appraisal Questionnaire," and the "Functional Committee Performance Evaluation Self-Assessment Questionnaire." Detailed information regarding the internal evaluation matrix and performance metrics for Allied Supreme's board members is outlined below:

Evaluation Unit	Board of Directors	Individual Board Members	Functional Committees
Performance Evaluation Metrics	1. Level of participation in corporate operations. 2. Elevation of board decision-making quality. 3. Board composition and structure. 4. Selection and continuous education of directors. 5. Internal control.	1. Alignment with and control of corporate goals and missions. 2. Awareness of director duties and responsibilities. 3. Level of participation in corporate operations. 4. Internal relationship management and communication. 5. Professional expertise and continuous education of directors. 6. Internal control.	1. Level of participation in corporate operations. 2. Awareness of functional committee duties and responsibilities. 3. Elevation of functional committee decision-making quality. 4. Composition and member selection of functional committees. 5. Internal control.

Upon the completion of the questionnaires by the directors and functional committee members, the Board's secretariat unit centrally gathered and compiled the scoring outcomes. The internal evaluation for fiscal year 2025 has been successfully completed. The evaluation scores for the Board as a whole, individual board members, and functional committees all maintained above 93 points. The overall performance was assessed as excellent, with no items requiring improvement. The final evaluation results were officially reported to the Board of Directors on March 9, 2026.

2.3.5 Corporate Governance Officer

To implement and strengthen corporate governance, the Board of Directors of Allied Supreme has appointed Chief Financial Officer Mr. Yen-Chih Liu to serve as the Corporate Governance Officer. He is responsible for corporate governance-related affairs and operates under the supervision of the Chairman and the Board of Directors. Chief Financial Officer Mr. Yen-Chih Liu concurrently serves as the accounting officer of the Company and has held managerial positions in financial or internal audit roles at public companies for over three years, fully meeting the criteria for a qualified Corporate Governance Officer. The primary responsibilities and operational status are outlined below:

No.	Content
1	Providing materials required for directors to execute their duties and arranging continuous education for the Board.
2	Providing directors with the latest regulatory developments in corporate management to assist the Board in legal compliance.
3	Planning appropriate corporate systems and organizational frameworks to facilitate board independence, corporate transparency, and regulatory compliance.
4	Consulting directors' opinions prior to board meetings to draft agendas, notifying all directors at least 7 days in advance to attend, and providing sufficient meeting materials and explanations for each proposal to facilitate directors' understanding of the agenda content. Completing board meeting minutes within 20 days after the meeting.
5	Handling the registration of the Annual General Shareholders' Meeting date within the statutory deadline annually, preparing and filing meeting notices, meeting handbooks, and minutes within the time limit, and handling modification registrations after amending the Articles of Incorporation or re-electing directors.
6	Improving company governance-related information based on the evaluation indicators of the Corporate Governance Evaluation system.
7	Ensuring information transparency and symmetry to safeguard shareholders' rights and interests.

Continuous Education and Training of Corporate Governance Personnel

In fiscal year 2025, the Corporate Governance Officer completed a total of 12 hours of continuous education. The detailed course content is as follows:

No.	Date	Organizer	Training Course Title	Hours
1	2025/10/3	Securities and Futures Institute (SFI)	2025 Prevention of Insider Trading Advocacy Seminar	3
2	2025/12/3	Securities and Futures Institute (SFI)	1. Trends in Sustainability Disclosure: The Launch, Impact, and Response to IFRS S1 and S2 Sustainability Disclosure Standards. 2. Board of Directors Performance Evaluation.	6
3	2025/12/18	Taiwan Investor Relations Association (TIRA)	Communicating Sustainability Value: ESG Storytelling and Silver-Hair Strategies	3

2.3.6 Internal Control and Internal Audit

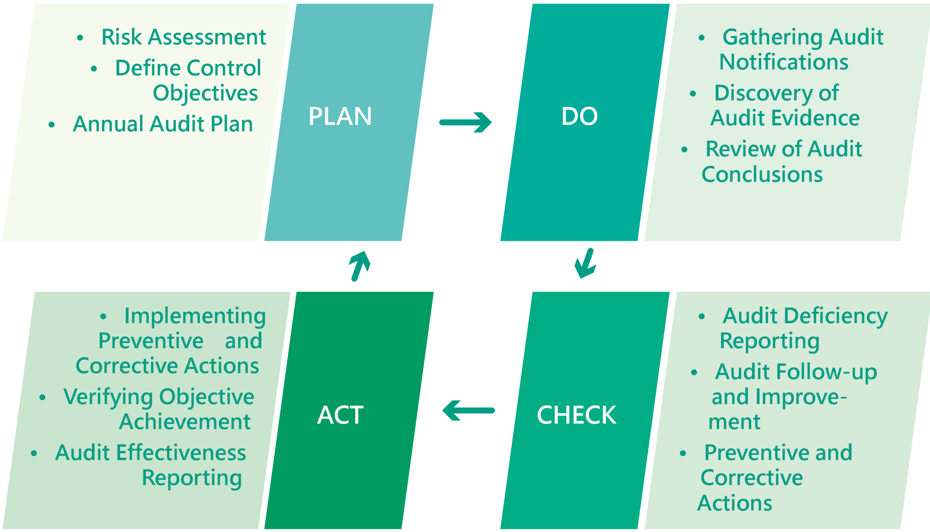
The Board of Directors serves as the highest oversight body for the Company's sustainable development and impact management. Aiming to strictly adhere to laws and regulations while promoting and implementing comprehensive corporate risk management, the Board clearly understands the operational risks faced by the Company, ensures the effectiveness of risk management, and bears the ultimate supervisory responsibility for the environmental and social impacts generated by corporate operations.The Company has established an independent Internal Audit Office that reports directly to the Board of Directors, and the academic backgrounds, professional experience, and appointment qualifications of the dedicated audit personnel fully comply with legal regulations. To elevate audit quality and seamlessly align with international governance standards, the Company actively encourages personnel to obtain professional international qualifications. Currently, the Company's Chief Internal Auditor holds the "Certified Internal Auditor (CIA)" designation. As the most widely recognized credential globally in the auditing field, the CIA designation brings an international professional perspective and advanced risk management capabilities, leadership in evaluating and supervising the Company's internal control systems, and solid assurance for corporate operational efficiency and the reliability of information disclosures.

The Company has established comprehensive internal control and internal audit systems. In strict adherence to the principles of integrity governance and information transparency, we have integrated the compilation, management, and disclosure of sustainability information into the non-transactional cycles of our internal control system, ensuring full compliance with relevant regulatory requirements and international standards. Under this institutional framework, the Company has specifically formulated the "Management Procedures for Sustainability Report Compilation and Assurance" and the "Sustainability Information Management Operations." These procedures ensure that the data sources, calculation methodologies, and information disclosures of our sustainability reports possess complete consistency, accuracy, and verifiability.Through the implementation of the internal control system, the Company has established a rigorous internal review mechanism, guaranteeing that sustainability information fulfills domestic and international regulatory requirements and ensuring that all data undergoes proper verification, thereby elevating the credibility of our reports. Furthermore, the Company continuously strengthens internal controls to ensure that all departments adhere to high standards in the management and disclosure of sustainability information, demonstrating our profound emphasis on and accountable attitude toward ESG.

To ensure the accuracy and reliability of the data disclosed in our sustainability reports, the Company's "Sustainability Information Management Measures" have been formally integrated into the internal control system, explicitly regulating the processes of data collection, compilation, and production across all functional departments for Environmental (E), Social (S), and Governance (G) indicators.Pursuant to the regulations of the Financial Supervisory Commission (FSC), the Company's Internal Audit Office annually and periodically executes independent audits on the compilation of sustainability information. The office rigorously verifies the authenticity of data sources, the accuracy of calculation formulas, and the integrity of audit trails, while concurrently confirming compliance with external assurance alignments and official public disclosures. The final audit findings are issued as formal audit reports and regularly reported to the Board of Directors, thereby guaranteeing the utmost transparency and integrity of our sustainability disclosures.

Through rigorous internal control and information management mechanisms, the Company not only ensures the authenticity and integrity of sustainability information, but also demonstrates our commitment and execution capability toward sustainable development to all stakeholders, continuously deepening corporate governance and sustainable management.To guarantee the accuracy and reliability of sustainability information, the Company has established a stringent sign-off mechanism. All sustainability-related data and information must be reviewed and signed off by each responsible department to verify their integrity and correctness, prior to being compiled, analyzed, and integrated into report preparation by the sustainability unit. This workflow ensures that all data originates from credible sources and undergoes multiple internal safeguards, preventing erroneous or inconsistent information from compromising report quality.Furthermore, the Company ensures that its sustainability information management mechanisms fully comply with relevant regulatory specifications, conducting periodic internal audits and external assurance to further elevate the credibility of our sustainability information. Through this series of strict internal control mechanisms and information management workflows, the Company not only guarantees data transparency and accuracy in our sustainability reports, but also demonstrates our profound emphasis on and accountable attitude toward sustainable development to our stakeholders, continuously driving the deepening of corporate governance and sustainable management.

Internal Audit Operational Flow：



2.4 Business Integrity

2.4.1 Human Rights Due Diligence

The Company supports and adheres to international fundamental human rights principles, including the Universal Declaration of Human Rights, the International Bill of Human Rights, the United Nations Global Compact, and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work. In alignment with these frameworks, we have formulated our "Human Rights Policy" to safeguard the human rights and interests of all employees and to ensure that all operational sites strictly comply with local laws and regulations.

The Company has publicly communicated its Human Rights Policy to all employees, encompassing all operational sites within the Taiwan entity. Although a formal comprehensive human rights due diligence assessment has not yet been deployed across internal operations, the "Human Rights Policy" is fully disclosed on the Company’s official website. This policy serves as a core advocacy theme during orientation training for newly hired colleagues, supplemented by periodic internal announcements. Furthermore, in early 2026, the Company held its inaugural Human Rights Due Diligence (HRDD) educational training and insight-sharing sessions, progressively reinforcing the awareness of human rights among both employees and management. Regarding external business partners, the Company has adopted the code of conduct of the "Responsible Business Alliance (RBA)" as the foundational blueprint for ASC's "Supplier Code of Conduct" manual. The Procurement Department mandates that suppliers sign commitments and actively implement these standards. Through the "Supplier Social Responsibility Assessment Form," a total of 26 suppliers participated in our corporate sustainability evaluation in fiscal year 2025. The core metrics of this evaluation primarily focus on labor rights, labor regulations, and corporate operational status, while further examining the implementation progress of suppliers regarding environmental management and pollution mitigation control.

To establish a supply chain that protects the environment, human rights, safety, health, and sustainable development, the Company investigates and understands supply chain conditions and executes supplier management in accordance with our 'Supplier Code of Conduct' and 'Supplier Selection and Management Procedures Manual' to prevent, address, mitigate, or control potential and adverse

sustainability impacts.

In accordance with our "Supplier Code of Conduct" and "Supplier Assessment Form," we carefully select suppliers whose quality meets our standards, and we exclusively cooperate with vendors that strictly comply with local laws and regulations and have signed the "Supplier Social Responsibility Commitment."The content of this commitment explicitly stipulates that suppliers shall conduct transactions in an open, transparent, and integrity-based manner. While pursuing corporate profitability and sustainable operations, suppliers must fulfill their corporate social responsibility, which encompasses complying with relevant statutory regulations regarding labor rights, human rights, environmental protection, and business integrity. Furthermore, suppliers are required to autonomously prioritize environmental, safety, and health (EHS) issues, thereby promoting a balance and the sustainable development of the economy, society, and environmental ecology.

The Company declares that it will make its utmost efforts to fulfill corporate social responsibility. In the event of any violation of the aforementioned regulations, we will fully cooperate with the requirements of competent authorities or affected companies to implement improvements within a designated deadline. Furthermore, we will periodically provide reports on the progress of such corrective actions to facilitate follow-up reviews until full compliance is achieved.Regarding human rights, the Company has formulated a Human Rights Policy to safeguard current employees (including contractual and temporary personnel, interns, etc.). We also expect our suppliers and contractors to strictly adhere to the following principles to uphold human rights:

No.	Content
1	Complying with local labor and environmental laws and regulations at all operational sites to guarantee that employees possess fair working conditions and a safe, healthy work environment.
2	Striving to cultivate a work environment characterized by equal opportunity, non-discrimination, and freedom from harassment, without differential treatment based on race, nationality, age, gender, marital status, political stance, or religious belief.
3	Eradicating forced labor and strictly prohibiting child labor.
4	Respecting data privacy and safeguarding employees' rights to freedom of association.
5	Maintaining open labor-management communication channels and providing a grievance mechanism; if any human rights violation occurs, an investigation procedure will be initiated immediately, followed by the execution of remediation and corrective actions.
6	Periodically reviewing and assessing relevant human rights systems and performance indicators.

If any colleague experiences a violation of their relevant rights and interests in the workplace, an 'Employee Grievance Submission' can be initiated pursuant to the Company's 'Regulations Governing Employee Suggestions and Grievance Management.' The relevant channels can be accessed externally via the 'Workplace Care' page on the official website.。

The Company has established comprehensive grievance mechanisms and whistleblower protection systems. In fiscal year 2025, across all diversified grievance and feedback channels, the number of recorded discrimination incidents was zero. Furthermore, compliance audits of critical suppliers revealed no grievance cases related to discrimination based on gender, race, religion, or age. Through annual regulatory compliance advocacy and educational training, the Company actively enforces equal rights, ensuring that every worker performs their duties in a fair, safe, and respectful environment.

The Company has established comprehensive grievance mechanisms and whistleblower protection systems. In fiscal year 2025, across all diversified grievance and feedback channels, the number of recorded discrimination incidents was zero. Furthermore, compliance audits of critical suppliers revealed no grievance cases related to discrimination based on gender, race, religion, or age. Through annual regulatory compliance advocacy and educational training, the Company actively enforces equal rights, ensuring that every worker performs their duties in a fair, safe, and respectful environment.

In the event of a discrimination incident, the Company actively listens to the feedback and concerns raised by victims and complainants, and verifies the corresponding procedural workflows. The Company's responsible departments will handle the matter in accordance with standard operating procedures to conduct an investigation, substantiate the facts of the incident, and provide psychological care and support. Concurrently, severe disciplinary actions will be imposed on the perpetrator, as the Company maintains zero tolerance for any occurrence of discrimination.

2.4.2 Business Integrity and Anti-Corruption

ASC engages in commercial activities based on the principles of fairness, honesty, trustworthiness, and transparency. To implement our business integrity policies and actively prevent unethical behavior, the Company has established the "Procedures for Ethical Management and Guidelines for Conduct" to explicitly regulate matters that corporate personnel must adhere to when executing duties.The Company requires the Board of Directors and senior management to issue statements of compliance with the ethical management policy. Furthermore, adherence to the ethical management policy is integrated into employment conditions for employees, performance evaluations, and human resource policies. We have also established explicit, effective reward and grievance systems.Our ethical management policies are disclosed through internal regulations, annual reports, the official corporate website, and other promotional materials. They are also opportunely announced during external activities, such as product launches and investor conferences, ensuring that suppliers, customers, and other business-related organizations and personnel clearly understand Allied Supreme's integrity concepts and regulations. In fiscal year 2025, the Company had zero incidents violating business integrity or involving corruption. We have also formulated standard processing workflows for potential corruption incidents:

Key Step	Description
Reporting & Submission	1. The Company has established the "Whistleblowing Measures against Unlawful and Unethical Conduct for Internal and External Personnel." If an investigation substantiates that the reported individual has violated relevant laws or the Company's ethical conduct guidelines, they shall be immediately requested to cease the relevant behavior. 2. The dedicated unit for whistleblower cases is the Administration Department. The executive or personnel receiving the report shall immediately investigate the facts, with assistance provided by the legal compliance or other relevant departments when necessary. 3. Whistleblower cases involving general employees shall be reported to the Chairman; cases involving directors or senior executives shall be reported to the independent directors or supervisors.
Remediation & Action	1. Written records must be retained for case acceptance, investigation processes, and final results, and must be preserved for five years; preservation may be maintained electronically. If litigation relevant to the whistleblowing content occurs prior to the expiration of the retention period, the relevant data must be preserved until the conclusion of the litigation. 2. For whistleblower cases substantiated through investigation, the Company's relevant departments will review internal control systems and operational processes, pursue legal liabilities, and propose corrective actions to prevent identical conduct from recurring. 3. When necessary, legal proceedings will be initiated to claim damages, thereby safeguarding the Company's reputation and rights.
Improvement & Review	1. If an investigation reveals material violations or risks of significant damages to the Company, a report must be prepared immediately and independent directors or supervisors must be notified in writing. 2. The whistleblower case, handling approach, and proposed follow-up corrective actions shall be reported to the Board of Directors.

According to the Company's Risk Management Measures, there are currently no direct risk assessment scopes or directly evaluated units regarding the anti-corruption dimension. However, to guide the conduct of the Company's directors and managers—including the President and equivalents, Vice Presidents, Managers and equivalents, Assistant Vice Presidents and equivalents, Finance & Accounting executives, and others with corporate management authority and signature rights—to align with ethical standards, and to enable stakeholders to better understand the Company's ethical criteria, we have specifically formulated the 'Code of Ethical Conduct.' This code aims to constrain the behavior of all Allied Supreme personnel to jointly secure legitimate corporate profits. The 'Code of Ethical Conduct' established by Allied Supreme encompasses the following eight core principles:

01	Preventing Conflicts of Interest
02	Protecting Company Assets
03	Confidentiality Obligations
04	Encouraging Whistleblowing
05	Avoiding Personal Gain
06	Regulatory Compliance
07	Fair Dealing
08	Disciplinary Measures

Furthermore, during orientation training for newly hired personnel, the Company conducts educational training related to ethical conduct and anti-corruption. In fiscal year 2025, the total number of trained individuals was 36, accumulating a total of 18 training hours. This ensures that personnel immediately understand the relevant regulations and the importance of propagating business integrity upon onboarding. If an investigation substantiates that a corruption incident has occurred involving violations of business integrity, ethical conduct, corruption, or other material non-compliance items, or when there is a risk of significant damage to the Company, immediate actions will be taken to investigate and produce a report. Independent directors will be notified in writing, and the occurrence, handling approach, and subsequent review and corrective action plans will be submitted to the Board of Directors.

The Company's Whistleblowing Channels for Corruption Incidents	
Handling Unit	Administration Department, Human Resources Section
Mailing Address	No. 20, Gongye S. 2nd Rd., Xianxi Township, Changhua County (50741), Taiwan (R.O.C.)
Whistleblowing Phone	04-7582827 ext. 2201, 2001
Whistleblowing Email	Anti-Corruption Whistleblowing Email

2.5 Risk Management and Control

Comprehensive risk management is one of the pivotal target objectives for a corporate's sustainable operations. Therefore, ASC has established an explicit "Risk Management Organization" and formulated the "Risk Management Measures." In alignment with international ISO standards—including the ISO 9001 Quality Management System, the ISO 45001 Occupational Health and Safety System, the newly added ISO 14001 Environmental Management System in 2025, and the newly added ISO 27001 Information Security Management System in 2026—the Company integrates annual risk assessment reports across all departments and the corporate entity.The risk management policies of the Company and its subsidiaries define various types of risks based on the comprehensive operational guidelines of the corporate entity. We have established a risk management mechanism characterized by early identification, accurate measurement, effective supervision, and strict control. Within the scope of tolerable risk, the Company proactively prevents potential losses and continuously adjusts and improves optimal risk management practices based on changes in internal and external environments. This strategic framework aims to safeguard the interests of employees, shareholders, business partners, and customers, enhance corporate value, and achieve the optimization principle of company resource allocation.

Risk Management Organization and Responsibilities

Department / Unit	Core Responsibilities
Board of Directors	The Board of Directors serves as the highest unit for corporate risk management. Aiming to strictly adhere to laws and regulations while promoting and implementing comprehensive risk management across the Company, the Board clearly understands the operational risks faced by the Company, ensures the effectiveness of risk management, and bears the ultimate responsibility for risk management.
Internal Audit Office	The Company's Internal Audit Office operates as an independent department reporting directly to the Board of Directors. It is dedicated to executing internal audits to assist the Board and managers in inspecting and reviewing deficiencies within the internal control system, measuring the effectiveness and efficiency of operations, and providing timely recommendations for improvement. This ensures that the internal control system can be implemented continuously and effectively, serving as the basis for reviewing and amending the internal control system.
President's Office	The President's Office is responsible for evaluating risks associated with operational decision-making and executing corresponding mitigation strategies.
Chief Executive Officer's Office	Responsible for media public relations and external liaison affairs.
Administration Department	Responsible for human resource allocation and crisis response.
Finance & Accounting Department	Responsible for the assessment and management of financial risks.
All Departmental Units	Executives of all departments and units conduct risk assessment and control during daily management operations. We emphasize comprehensive risk control involving all personnel, implementing multi-layered prevention in routine tasks to manage risks effectively.

The Board of Directors serves as the highest risk management unit, with the Internal Audit Office executing internal audits. The President's Office is the responsible unit for evaluating risks associated with operational decision-making and executing corresponding mitigation strategies. The President serves as the risk management convener, responsible for operational decision-making risk assessment and the execution of response strategies, while coordinating and directing the promotion and operation of risk management plans. This strategic framework is driven and executed through the collective participation of management personnel and employees across all subordinate departments. The organizational structure and risk management workflow of Allied Supreme are outlined below:

Risk Topic Determination Process

Process	Content Verification
Risk Identification	Pursuant to the Company's Risk Management Measures, the risks faced by the Company are broadly classified into seven major categories. At the end of each year, all departments conduct risk assessments to comprehensively identify and analyze relevant operational risks within their scope, while paying close attention to each risk item. The results of the departmental risk assessments are centrally compiled by the Administration Department to evaluate overall corporate risks, which are then submitted to the Board of Directors for an annual report. This workflow ensures the effectiveness and timely adjustment of risk management strategies and control measures. Through this mechanism, the Company continuously strengthens internal controls, elevates operational transparency, implements ethical corporate governance, and ensures the achievement of corporate sustainability goals. The various risk types are outlined below:

Risk Type	Risk Definition and Implication
Hazard Risk	Safety protection and emergency response; refers to the probability of occurrence of major catastrophic events and the risk of subsequent losses.
Operational Risk	Risks including concentration of sales, concentration of procurement, intellectual property protection, legal compliance, talent recruitment and retention, alongside the cultivation and maintenance of corporate image.
Financial Risk	Market risk, credit risk, liquidity risk, and operational financial risk.
Strategic Risk	Risks including over-concentration of concentration in a single region, impacts from customer/major client concentration, agent concentration/major product line impacts, industry concentration, and mergers and acquisitions (M&A).
Contractual Risk	Failure to comply with relevant laws and regulations of competent authorities, resulting in potential losses. Contractual risks also include signed contracts lacking legal validity, ultra vires acts, omissions in terms, or non-compliant regulations that render the contract null and void, leading to potential losses.
Information Security	Corporate information assets may suffer unacceptable risks, resulting in an inability to guarantee information confidentiality, integrity, and availability. This includes unauthorized individuals still being able to access information, an inability to guarantee the accuracy and completeness of information content and processing methods, or authorized users being unable to access information and related assets when needed, leading to subsequent losses.

<table>
<tr><th colspan="2">Risk Topic Determination Process</th></tr>
<tr><th>Process</th><th>Content Verification</th></tr>
<tr><td>Risk Identification</td><td>
<table>
<tr><th>Risk Type</th><th>Risk Definition and Implication</th></tr>
<tr><td>Other Risks</td><td>1. Material environmental, social, and governance (ESG) topics relevant to corporate operations based on double materiality principles.
2. Climate risk: Accompanying climate change, assessing immediate and future operational impacts brought by natural disasters, and responding to prevent severe circumstances from occurring.
3. Social risk: Undergoing pandemic impacts, excluding market trends, concurrently affecting resident labor rights. Allied Supreme safeguards employee labor rights, and no poor labor conditions occurred this fiscal year, protecting employee labor rights, work environments, and safety awareness elevation, while reinforcing social risk assessments.
4. Aside from the aforementioned risks, if there are other risks, they shall be prioritized based on risk characteristics and level of impact to establish appropriate risk control processing procedures.</td></tr>
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<tr><td>Risk Measurement</td><td>After identifying the potential risk types they may face, each functional unit of the Company shall establish appropriate measurement methods to serve as the basis for risk management.
1. The measurement of risk encompasses risk analysis and evaluation. By analyzing the likelihood of a risk event occurring and its level of negative impact once it occurs, the Company evaluates the overall impact of the risk on the corporate entity, serving as a baseline reference for subsequently formulating risk control priorities and selecting response strategies.
2. For quantifiable risks, stringent statistical analysis methods and techniques shall be adopted for analysis and management.
3. For other risks that are currently difficult to quantify, qualitative methods shall be utilized for measurement. Qualitative risk measurement refers to using textual descriptions to express the likelihood of risk occurrence and its level of impact.</td></tr>
<tr><td>Risk Monitoring</td><td>Each functional department shall monitor the risks associated with its respective operations. When the degree of risk exceeds its designated risk tolerance limit, the relevant department must propose responsive strategies and report the risk along with the response strategies to senior management.</td></tr>
<tr><td>Risk Reporting and Disclosure</td><td>To fully record risk management procedures and their execution results, the Company periodically reports risk status to the Board of Directors for management's reference.</td></tr>
<tr><td>Risk Response</td><td>After evaluating and aggregating comprehensive risks, each functional department shall adopt appropriate response measures for the risks they face.</td></tr>
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A total of 16 corporate risk impacts have been identified, including 1 strategic risk, 7 operational risks, 4 hazard risks, and 4 other risks. On December 24, 2025, the Company presented the third-level risk items classified as "Major Risks" within the 2026 risk management framework to the Board of Directors. The proposed response measures are outlined below, with guidance provided by the Board of Directors and independent directors regarding the implementation of these response strategies:

Risk Type	Submitting Department	Risk Item	Response Measures
Strategic Risk	Sales Department	ndustry dependence and market trends will influence marketing and sales strategies, generating distinct peak and off-peak seasonal conditions.	Grasping market intelligence; formulating marketing quote and pricing strategies.
Operational Risk	Production Department Sales Department	1. Product management and control influence operational fluency. Customized product delivery timelines and ultra-high purity quality requirements impact supply chain resilience and inventory storage costs. 2. Due to tightness in the market labor supply, the uniqueness of the industry makes talent inheritance difficult, requiring complete positioning for talent cultivation mechanisms.	1. Shortening delivery lead times, implementing build-to-plan production, optimizing material inventory and process substitution, and executing □□ (An-Kang) mechanical control. 2. Providing comprehensive benefits, structured promotion pathways, and structured training systems.
Hazard Risk	Production Department	Warehouse safety and production control reinforcement, elevation of safety protection for production personnel, and strengthening hazard monitoring mechanisms for contractors.	1. Constructing secure warehouse upper and lower safety platforms. 2. mproving baffle plates for residual light shielding during component welding.
Other Risks	Production Department	Nighttime energy consumption dispatch, elevation of environmental awareness, and reinforcing environmental requirements to mitigate risks such as external environmental impacts on local communities.	1. Inspecting the safety of electrical appliances and equipment. 2. Conducting nighttime patrols and establishing inspection mechanisms. 3. Implementing equipment energy-saving projects to reduce low energy consumption.

2.5.1 Intellectual Property Management Plan

ASC deeply understands that in today's knowledge-based economic environment, intellectual property has become one of the core assets driving corporate innovation and market competitiveness. In addition to placing great emphasis on the protection of intellectual property rights, the Company's fundamental policy regarding intellectual property is to ensure that our proprietary information, intellectual property, and corporate assets are properly managed and safeguarded. Concurrently, we actively apply for patents to protect the Company's proprietary products. Regarding third parties—such as customers and suppliers—we hold their intellectual property rights in the highest respect, proactively executing compliance controls to prevent any occurrence of infringement.

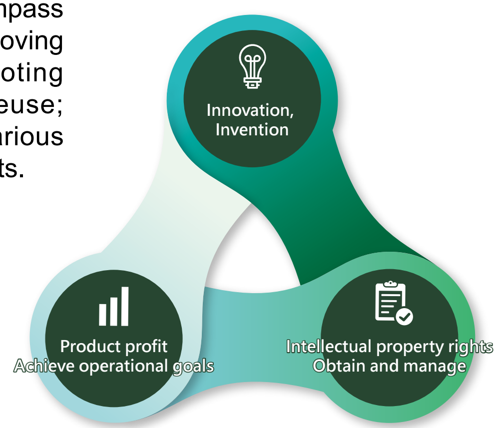
Management Dimension	Description and Implementation Status
Institutional Management	1. Implemented in accordance with the Research and Development Cycle regulations of internal controls, specifically referencing Item CD-106: "Operational Priorities for the Acquisition, Maintenance, and Utilization of Intellectual Property Rights." 2. Deployed management inputs across patents, trademarks, trade secrets, copyrights, and other related intellectual property content.
Implementation Status	1. Periodically inventorying the Company's R&D achievements and technical documents. For new technology or product developments, assessing the necessity of applying for patents or trademarks. 2. Employees are mandated to sign confidentiality clauses, supplemented by the execution of staff training and education advocacy. Externally, Non-Disclosure Agreements (NDAs) are signed with collaborators, suppliers, or customers. 3. Implementing classified management of internal documents and strictly restricting access permissions.
Implementation Outcomes	1. Zero incidents of material intellectual property infringement or leaks occurred in recent years. 2. Mitigated the legal liability risks associated with external leakage of products and technologies. 3. Reinforced employees' awareness of intellectual property rights protection. 4. Strengthened technological competitiveness and global patent portfolio layout.

Intellectual Property Management and Protection

The Company actively applies for patents, trademarks, copyrights, and other intellectual property rights to protect our innovative products and technologies, ensuring that our brand image remains uncompromised. We periodically conduct validity reviews and extensions for our intellectual property and trademarks, ensuring that all innovative achievements receive legal patent and trademark registration.

01	To elevate product quality and added value while creating higher profitability, Allied Supreme actively conducts R&D planning and patent portfolio layouts for various technologies and products.
02	We cooperate with professional patent law firms to assist in searching relevant technical patents to mitigate the risk of infringement, while reviewing and assisting in the submission of intellectual property application documents to elevate the approval rate by the Intellectual Property Office.
03	ASC's employees are mandated to sign the "Employment Agreement," which explicitly defines the management and protection of intellectual property rights and trade secrets.
04	To encourage active employee innovation, Allied Supreme has formulated the "Patent Incentive Management Measures." Through a comprehensive incentive framework and an explicit pipeline for innovative proposals, combined with the strategic utilization of the Company's intellectual property, we create highly valuable intellectual property assets for the Company.

Currently, the Company possesses 12 valid patent products. Allied Supreme believes that products involve direct environmental, social, and economic impacts. Through patents, we ensure the Company's product development responsibility and technological safeguards. The ultimate goal remains to promote the circular economy, drive technological upgrades in related industries, elevate social trust in the enterprise and industry, and create professional employment opportunities and talent cultivation. Concurrently, environmental considerations encompass mitigating pollution emissions, improving environmental quality, and promoting resource recovery and circular reuse; therefore, we actively apply for various international and local patent projects.



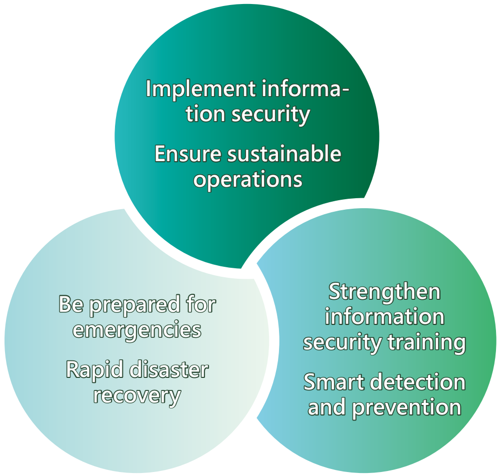
Linkage Between Operational Goals and Intellectual Property Rights

Motivation	Actively investing in R&D activities to provide higher quality products and respond to forward-looking market product demands.
Management & Protection	Retaining professional patent law firms to assist in searching relevant technical patents to mitigate the risk of infringement, while reviewing and assisting in the submission of intellectual property application documents to elevate the approval rate by the Intellectual Property Office.
Utilization	R&D → Commercialization → Mass Production; generating corporate revenue to achieve operational goals.
Investment	Corporate profitability drives the allocation of funds to support R&D activities, forming a sustainable developmental cycle.

2.5.2 Information Security Management

The Company has formulated an explicit information security policy, adhering to our corporate mission and philosophy of absolute integrity and sustainable operations. To this end, we specifically promulgate this Information Security Management Policy to ensure that the Company's internal information systems effectively maintain operations, upholding confidentiality, integrity, and availability. This policy aims to provide all colleagues with a clear set of guiding principles during their daily workflows. Every colleague has an obligation to actively participate in and cooperate with the promotion of the information security management policy, thereby safeguarding the secure maintenance and operations of all personnel, data, information systems, equipment, and networks within the Company, and inspiring all members to understand, implement, and maintain these standards to achieve the target objective of information business continuity.

To guarantee the security of the information assets belonging to both the Company and our client partners, based on information security risk assessments and to safeguard the rights and interests of the Company and its stakeholders, A SC's dedicated department responsible for information security is the Information Technology Section. This unit is responsible for planning, executing, and promoting information security matters, while concurrently propagating information security awareness. The Company's Internal Audit Office operates as the independent audit unit for information security. In the event that an audit reveals deficiencies, the office will immediately request the audited unit to submit a relevant corrective action plan and periodically follow up on improvement effectiveness to mitigate internal information security risks. The relevant information risk assessment results shall be submitted to the competent executive for sign-off and approval.



Current implementation

- Strengthen computer rights management
- Account permission inventory
- Off-site data backup/backup
- Regular cybersecurity audit operation mechanism
- Implementing realistic combat simulation exercises
- DRM file protection software

Medium and long term goals

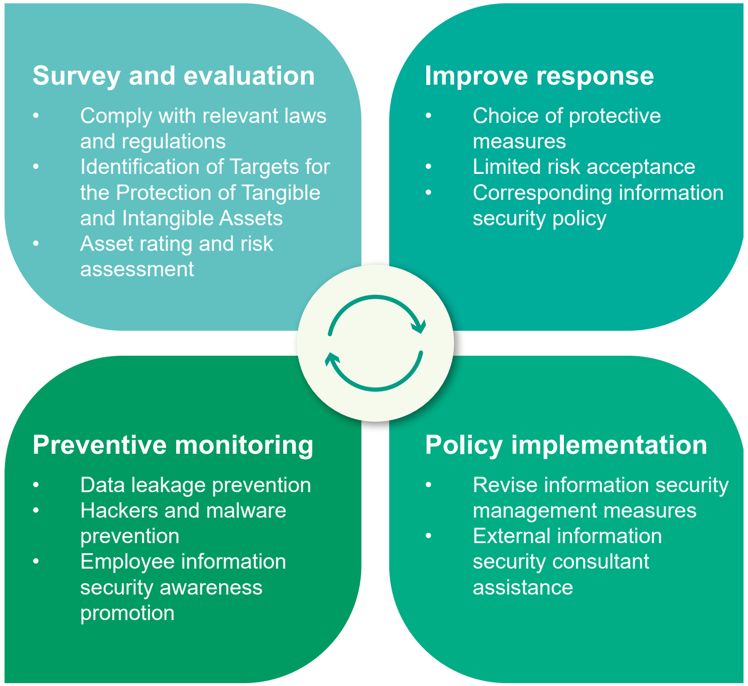
- Introduction of endpoint protection
- Behavior track record
- Regularly strengthen employees' cybersecurity awareness
- Data transfer traffic monitoring
- Cross-border off-site data backup/backup
- Social media restrictions and monitoring

Promotion of Information Security Management Measures

In recent years, the greatest risk to information services has originated from the rise of cryptocurrencies, which has catalyzed a massive wave of ransomware attacks. In response to this type of threat, the Company's counter-strategy focuses on both end-user devices and backend servers. For frontend user devices, antivirus and anti-hacking software are installed for protection, and personnel are required to store critical operational information within centralized systems, strictly controlling storage areas to mitigate single-point storage risks. To prevent deficiencies through user operational awareness, the Company has invested in web filtering and email filtering services and equipment, while concurrently reinforcing personnel information security awareness, planning social engineering drills, and conducting info-sec incident advocacy. On the backend, the "3-2-1 backup rule" is implemented to maintain rapid recovery capabilities for controlled storage areas and virtual machines (VMs).

In fiscal year 2025, ASC conducted a "Business Continuity Plan (BCP) Drill," setting 6 distinct types and levels of operational failures as simulation items. The target of the drill was to successfully restore systems back to a production-ready mode. Based on the drill outcomes, the Company demonstrated its capability to execute real-time rescue and recovery operations in the event of a system disaster, ensuring that corporate operations and production inputs remain entirely unaffected. The drill workflows and scenarios have been compiled into an official outcome report for future reference and benchmarking. Furthermore, during this reporting fiscal year, the Company established "Information Security Risk Notification and Reporting Procedures" to promptly handle and close related information security vulnerability fixes. In this fiscal year, 1 incident occurred involving an employee email account with suspected leakage or abnormal binding; however, investigations confirmed that it caused zero material impact. The corrective action taken was a comprehensive password reset for the internally flagged email account, alongside a review of login authentication methodologies, with necessary security adjustments already fully implemented.

Severity Level	Number of Vulnerabilities	Number of Disasters Occurred
High (Disaster Occurred)	0	0
Low (Alert / No Disaster Occurred)	1	0



Six cybersecurity awareness campaigns

Conducting information security awareness campaigns addressing various current events and cases, repeatedly reminding colleagues and reinforcing.

Enforced mandatory update within 7 days

Endpoint computer updates: Implementing scheduled security updates for endpoints at fixed intervals to mitigate zero-day vulnerabilities and enhance.

With over 1000 emails

Conducting phishing drills with over a thousand simulated emails at regular intervals to enhance staff recognition and alertness.

100% completion of establishment

Established in compliance with regulations, including the appointment of one dedicated security manager and one dedicated security personnel.

250 person-times

Conducted internal social engineering and cybersecurity awareness online exams, with participation exceeding 250 individuals.

Three types

Conducting three annual drills, each targeting different methods and varying levels of disaster recovery scenarios.

The 3-2-1 backup rule

Implementing the 3-2-1 backup rule to enhance data security and ensure the reliability of disaster recovery.

2.6 Statutory Compliance

Material Topic:Environmental and Social Compliance Management	
Material Drivers	1. ASC commits to adhering to international regulations and local statutes relevant to corporate social responsibility (CSR). We continuously elevate employee rights and benefits, foster an institutional environment characterized by integrity, health, and safety, and fully fulfill our corporate social responsibility. 2. Safeguarding customer privacy and adhering to regulatory compliance are fundamental principles of the Company's business operations. Any violation of relevant laws and regulations may lead to losses in corporate reputation and financial standing; in severe scenarios, it could impact corporate continuity. Complying with domestic, international, and client-related regulatory requirements mitigates the Company's legal risks and elevates our positive corporate image. 3. The impacts of product development processes on the environment and surrounding local communities typically require rigorous pre-assessment and planning. Furthermore, the environmental and social conditions surrounding production must strictly comply with environmental laws and labor safety regulations to prevent machinery operations during product manufacturing, or the generation of wastewater, exhaust gas, waste material, or hazards, from compromising human safety and surrounding environments.
Impacts and Consequences	**Impacts:**Global supply chains are deeply influenced by economic and trade policy adjustments, tariff modifications, trade compliance, anti-trust laws, and fair competition regulations, which may affect the Company's market positioning and overall operational costs. Therefore, it is critical to respond to regulatory changes, elevate operational efficiency, and reduce risks brought by economic uncertainties. Aside from economic impacts, relevant environmental and social regulations profoundly influence the work environment and human rights issues. Beyond the Company's own strict compliance with labor laws, we concurrently mandate that supplier vendors ensure labor rights comply with regulations. Guaranteeing that corporate activities and policies align with the latest regulatory requirements safeguards the rights and interests of all stakeholders. **Consequences:**Environmental and labor protection laws in various countries are becoming increasingly stringent. Carbon emission controls, waste management, water resource protection, and energy efficiency requirements urge enterprises to elevate green production technologies and capabilities, while deploying energy-saving and carbon-reduction measures to comply with international and domestic environmental regulations and FSC (Financial Supervisory Commission) ESG disclosure specifications. If a company fails to comply with environmental laws, it may inadvertently degrade the environment during manufacturing processes, leading to pollution. Consequently, the enterprise may face risks such as statutory fines, rising operational costs, or a decline in market competitiveness. If regulatory compliance and governance management cannot be upheld, the Company will not only face statutory fines by law, but it may also affect stakeholders' evaluations of our operational capabilities. Neglecting human rights issues can lead to legal litigation, international market bans, or damage to corporate reputation, subsequently compromising brand trust and institutional credibility.

<table>
<tr><th colspan="2">Material Topic:Environmental and Social Compliance Management</th></tr>
<tr><td>Policies / Strategies</td><td>The Company has established comprehensive risk management systems, fulfilling regulatory compliance, internal governance, and transparent communication to ensure that environmental, social, economic, and human rights requirements are strictly met. Through preventive mechanisms and real-time remediation and corrective actions, we mitigate corporate operational risks while elevating corporate sustainable competitiveness and fulfilling corporate social responsibility. We periodically evaluate report risks including legal compliance, operations, finance, strategy, contract, information security, and other climate or social risks. Each risk assessment encompasses regulatory compliance and is submitted to the Board of Directors as a prioritized focus, alongside the formulation of improvement mechanisms to ensure that relevant risks are minimized regarding operational policy impacts.
1. Complying with international regulatory frameworks and local statutes relevant to environment and labor, thereby continuously elevating employee rights and benefits, fostering an institutional environment characterized by integrity, health, and safety, and fully fulfilling corporate social responsibility.
2. Safeguarding customer privacy and adhering to regulatory compliance are fundamental principles of the Company's business operations. Any violation of relevant laws and regulations may lead to losses in corporate reputation and financial standing; in severe scenarios, it could impact corporate continuity. Complying with domestic, international, and client-related regulatory requirements mitigates the Company's legal risks and elevates our positive corporate image.
3. The impacts of product and new manufacturing equipment development processes on the environment and surrounding local communities require rigorous pre-assessment and planning. Furthermore, the environmental and social conditions surrounding production must strictly comply with environmental laws and labor safety regulations to prevent machinery operations during product manufacturing, or the generation of wastewater, exhaust gas, waste material, or hazards, from compromising human safety and surrounding environments.</td></tr>
<tr><td>Goals and Targets</td><td>
<table>
<tr><th>Target Horizon</th><th>Environmental (E)</th><th>Social (S)</th><th>Economic (G/E</th></tr>
<tr><td>Short-term</td><td>Reduce greenhouse gas emissions by 10.3% by 2026.</td><td>1. Implement audits based on the Supplier Code of Conduct.
2. Achieve zero occupational disasters and continuously invest in community public welfare.
3. Comply with fundamental human rights principles and local regulations at global operational locations to provide a secure workplace.</td><td>Elevate overall competitiveness and increase operating revenue.</td></tr>
<tr><td>Mid-term</td><td>Reduce greenhouse gas emissions by 30% by 2030.</td><td>1. Establish a Security Information and Event Management (SIEM) system to elevate cyber security incident visibility and management capabilities.
2. Periodically review international development trends and adjust the Company's relevant management policies and regulations based on human rights development status.</td><td>Elevate overall competitiveness and increase operating revenue.</td></tr>
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Material Topic:Environmental and Social Compliance Management

<table>
<tr><td rowspan="2">Goals and Targets</td><td>Target Horizon</td><td>Environmental (E)</td><td>Social (S)</td><td>Economic (G/E</td></tr>
<tr><td>Long-term</td><td>Achieve a 100% reduction in greenhouse gas emissions by 2050, reaching carbon neutrality in alignment with the global 2050 Net-Zero emissions target.</td><td>1. Strengthen the industrial hour management system to achieve proactive management of working hours.
2. Proactively support employee well-being and facilitate the efficacy of work-life balance.</td><td>Elevate overall competitiveness and raise operating revenue to NT$10 billion.</td></tr>
<tr><td>Management</td><td colspan="4">1. Based on the annual Corporate Governance Evaluation and government ESG sustainable development goals, the Company updates environmental and social compliance information in real time, planning internal management updates accordingly to ensure institutional compliance. Internally, the Company regulates corporate personnel through the "Procedures for Ethical Management" and "Work Rules," reinforcing advocacy to guide all members to strictly comply with ethical conduct.
2. Integrate relevant regulations into the internal control system and conduct periodic internal audits to guarantee that management practices comply with regulatory frameworks.</td></tr>
<tr><td>Performance and Adjustments</td><td colspan="4">1. In 2025, zero violations occurred regarding labor laws and regulations.
2. In 2025, zero major occupational safety catastrophes or environmental pollution accidents occurred.
3. In 2025, the Company ranked within the top 51%–65% bracket of the Corporate Governance Evaluation for listed companies.</td></tr>
<tr><td>Preventive and Corrective Actions</td><td colspan="4">1. Mplement ISO 45001 and ISO 14001 management systems to reinforce EHS (Environmental, Health, and Safety) risk management, mitigate environmental and occupational safety hazards, strengthen internal self-inspection mechanisms, and reduce regulatory non-compliance and negative social impact risks.
2. If an audit reveals non-compliant matters, actively and swiftly execute improvements toward unmet targets, thereby mitigating risks of fines and disruptions to corporate reputation.
3. Execute agile adjustments in response to regulatory changes, such as amending corporate rules or shifting strategic directions, to adapt to new regulatory specifications.
4. In the event of potential financial or regulatory violations, immediately initiate internal project audits and external assurance to secure data compliance.
5. Strengthen stakeholder relationship management, transparently communicating corporate strategies and responsive measures to mitigate market uncertainties.
6. If a supplier is found to have violated human rights standards, immediately execute follow-up investigations on the improvement status, advising the supplier to implement corrective actions or, under severe circumstances, terminating the partnership.
7. In the event of a discrimination incident or human rights dispute, activate internal investigation and conciliation mechanisms to ensure that employees' legitimate grievances receive appropriate resolution and responses.</td></tr>
</table>

2.6.1 Statutory Compliance

ASC strictly adheres to legal frameworks and places great emphasis on workplace ethics. We expect every member of the Company and our business partners to uphold the same convictions, together fostering a culture of integrity and an excellent working atmosphere. The Company defines a major non-compliance incident as a single-event penalty where the cumulative fine amount reaches NT$1 million or above. In fiscal year 2025, the Company had zero major non-compliance incidents violating relevant social and economic laws and regulations, and zero major environmental leakage incidents occurred. We treat every potential risk with high prudence, thoroughly examining underlying causes, implementing immediate corrective actions, and continuously strengthening subsequent management. Our goal is to proactively prevent future risks and maintain the core values of an ethical corporate entity, social order, and a stellar corporate image. Furthermore, during the 2025 reporting fiscal year, zero monetary fines or non-monetary sanctions leading to improvement mandates occurred.

Regulatory Compliance Matrix

Corporate Governance Regulations	Labor Rights Regulations	Environmental Protection Regulations	Product-Related Regulations
1. Zero violations of the Company Act. 2. Zero violations of commercial laws. 3. Zero violations of securities and financial regulations. 4. Zero involvement in corruption incidents. 5. Zero legal litigation arising from anti-competitive behavior, anti-trust, and monopoly practices.	1. Zero violations of gender equality laws and regulations. 2. Zero incidents of workplace unlawful infringement. 3. Zero utilization of forced labor. 4. Zero utilization of child labor. 5. Zero violations infringing upon Indigenous peoples' rights. 6. Zero security breaches resulting in the loss of personal data or medical/health records.	1. Strict compliance with discharge and emission standards. 2. Legal clearance and disposal of industrial waste. 3. Zero violations of the Waste Disposal Act. 4. Zero violations of the Air Pollution Control Act. 5. Zero violations of the Water Pollution Control Act. 6. Zero major leakage incidents.	1. Product manufacturing strictly complies with local regulatory standards. 2. Zero manufacturing or sales of banned or disputed products. 3. Zero incidents violating marketing-related regulations and voluntary codes. 4. Zero incidents of heavy fines imposed due to violations of laws and regulations concerning the provision and use of products and services. 5. Zero incidents infringing upon customer privacy or loss of customer data leading to grievances.

三、Product Value Chain

3.1 Product Market Overview

Since its inception in 1981, ASC has consistently strategically managed its operations with the target vision of becoming a century-old enterprise. At critical moments in the development of global industries, the Company pioneered the deployment of new raw materials and advanced production technologies. This has enabled ASC to play a pivotal role in providing localized, timely equipment, materials, and systems within the chemical, medical, panel display, and semiconductor industry chains. Positioned in the midstream of the industry, ASC provides fluoropolymer materials, fluoropolymer inner linings, fluoropolymer coatings, customized products, and integrated solutions. Our products not only supply industries in Taiwan and China but are also exported to international markets including the United States, Japan, and South Korea. Leveraging the advantages of utilizing new fluoropolymer raw materials and achieving fully autonomous production, we continuously provide global clients with the latest fluoropolymer processed application products and all-encompassing services.

Based on global regional market demands, the Company formulates commodity sales strategies and core products that perfectly align with market trends. In regions such as Northeast Asia, Japan, and South Korea, product sales primarily feature fluoropolymer materials (plates and tubes). Meanwhile, in Taiwan, China, the United States, Southeast Asia, and other regions, major sales items encompass fluoropolymer equipment and engineering projects.

Product and Service Segment Performance				
Product or Service Item	Sales Region	Customer Type	Sales Volume	Unit of Sales Volume
Fluoropolymer Lined Equipment	Taiwan, China, United States, Europe, Southeast Asia	Electronics, Petrochemical Industries	2,794,218	NT$ (Thousand)
Fluoropolymer Lined Fittings	Taiwan, China, United States, Europe, Southeast Asia	Electronics, Petrochemical Industries	425,934	NT$ (Thousand)
Fluoropolymer Applied Materials	Taiwan, South Korea, United States, Europe	Electronics, Petrochemical, Material Industries	808,967	NT$ (Thousand)
Fluoropolymer Engineering Revenue	Taiwan, China, United States, Europe, Southeast Asia	Electronics, Petrochemical Industries	696,983	NT$ (Thousand)
Total			4,726,102	NT$ (Thousand)

Positioned in the midstream of the industry value chain, ASC's primary supplier categories encompass raw materials, storage tanks (iron tanks), steel materials, auxiliary materials (plastics, fiber cloths, piping connectors, valves, fasteners, solvents, industrial machinery, packaging materials), consumables (gases, metal hardware, mechanical components, hardware products, metal tools, electrical equipment), capital expenditures/fixed assets (molds and fixtures, maintenance and repair processing), system engineering, and administrative expenses (labor insurance, office supplies, and other miscellaneous fees).The primary raw materials most directly related to the Company's manufacturing operations are polytetrafluoroethylene (PTFE) and steel materials, with steel materials including storage tanks, flanges, and piping components. Due to regional origin constraints and technical specifications, major raw materials are relatively difficult to procure domestically and are predominantly supplied by overseas vendors. Conversely, secondary raw materials (auxiliary materials)—such as plastics, valves, and connectors—are sourced from a diverse vendor network spanning both domestic and international markets.

As a player in the chemical industry, the Company is primarily engaged in the manufacturing, processing, and trading of fluoropolymer applied materials and fluoropolymer-lined equipment, alongside the design and fabrication of integrated system engineering projects such as various chemical storage tanks, delivery pipelines, and transport equipment. Our core product lines encompass fluoropolymer materials, fluoropolymer coatings, and fluoropolymer linings. These products are extensively provided to industries with ultra-high purity and high-quality demands, including semiconductor equipment, biochemical technology, and precision chemicals. The Company's customer profiles include fluoropolymer processing and application manufacturers across the semiconductor industry, pharmaceuticals, electronic chemicals, panel displays, biotechnology, petrochemicals, and traditional chemical industries.

Allied Supreme Corp. Upstream, Midstream, and Downstream Raw Materials and Application Supply Chain

上游原料

Fluoropolymer
Raw Material Provider

上品集團生產產品

Semi-Finished
Products

Final Products

下游客戶

Customers

IC Industry
(半導體產業)

EL Chemical Industry
(電子化學品產業)

LCD Industry
(面板產業)

Petrochem
(化工產業)

Allied Supreme Corp. — Semiconductor Market and Industry

Note: Semiconductor-related

As a pioneer in the fluoropolymer services and applications industry, ASC deeply understands that market position is not merely the realization of economic value, but a pivotal role in driving socio-economic rotation. We bear the responsibility of initiating sustainable transformation. Leveraging this stable market competitiveness, we have deployed a more robust capability for future resource allocation, maintaining operational resilience amidst global economic fluctuations, and leading upstream and downstream partners to collectively achieve the target goal of a low-carbon economy and circular transformation.

<table>
<tr><th colspan="2">Major Topic: Market Position</th></tr>
<tr><td>Material Drivers</td><td>ASC has deep-rooted expertise in the fluoropolymer industry for many years. Relying on excellent technical strength and stable product quality, the Company has established a solid competitive position in the global market. ASC's products are extensively applied across key sectors including semiconductors, petrochemicals, and specialty chemicals. With superior characteristics such as high-temperature resistance, chemical corrosion resistance, and ultra-high purity, our solutions have garnered high trust from domestic and international industries. In fiscal year 2025, the Company not only sustained its role as a key supplier in advanced manufacturing sectors but also actively drove traditional industries toward high-value and circular economy transitions, fully demonstrating all-encompassing market leadership.</td></tr>
<tr><td>Impacts and Consequences</td><td>Impacts: Currently, Allied Supreme's product sales encompass major global markets including Asia, North America, and Europe. In fiscal year 2025, although the Company's comprehensive revenue performance fell short of initial expectations, the demand within the semiconductor industry demonstrated a significant rebound in the second half of the year, and end-customers' future fab expansions remain robust. It is anticipated that this will catalyze growth in electronic chemicals, and operational revenue in fiscal year 2026 is poised to gradually recover.
Consequences: Regarding market positioning layout, aside from sustaining a solid foundation in the domestic market, the Company actively aligns with the global supply chain restructuring trend, deepening localized operations within North American and European markets. Furthermore, in the Southeast Asian market (such as Singapore, Vietnam, and Thailand), we expand our business footprint through strategic collaborations with international engineering firms, securing our core competitiveness and implementing a comprehensive globalized market deployment.</td></tr>
<tr><td>Policies / Strategies</td><td>R&D Innovation and Cross-Disciplinary Application Expansion:
1. Process Equipment Component Upgrades: The Company is committed to extending its products from facility utility systems into internal process equipment. We actively promote the application of PFA tubes, connectors, and related components within wet-process manufacturing equipment, while strategically planning layouts to respond to expansion demands in advanced packaging sectors.
2. 2. Green Technology and Circular Economy: Integrating corporate technical resources to introduce "Urban Mining" solutions. Utilizing Membrane Contactor technology to execute ammonia nitrogen stripping, acid-base concentration, and precious metal recovery from industrial waste streams. This not only assists clients in complying with European Union regulations regarding recycled materials but also transforms industrial waste into high-value resources, generating new sustainable revenue streams.
Industrial Upgrading and High-Value Transformation:
Leveraging the Company's technical advantages in ultra-high purity materials to assist traditional chemical industry clients in transitioning to the manufacturing of electronic-grade chemicals (such as electronic-grade sulfuric acid, ammonia water, and hydrogen peroxide). This strategy successfully bridges traditional industrial capacity with high-tech industry demands, pioneering a profitable blue ocean market.
Supply Chain Alignment and Partner Relations:
Adopting agile strategies in overseas markets to establish "mutual trust and mutual benefit" partnerships with local and international engineering companies to jointly secure project contracts. Through technical support and localized resource integration, the Company effectively differentiates itself from Japanese competitive counterparts, solidifying its global supply chain position.</td></tr>
</table>

Major Topic: Market Position	
Goals and Targets	In fiscal year 2025, ASC demonstrated outstanding regulatory and market adjustment capabilities when facing market volatility. The first half of the year continued the trend of sluggish market demand from 2024; however, in the second half of the year, driven by the application demands of AI and high-end chips, end-customers successively presented fab expansion demands. It is anticipated that this wave of fab construction demand will persist for 2 to 3 years, which is also projected to catalyze growth across the chemical supply chain. The Company sustained its market leadership position in fluoropolymer-lined (Lining) products, while driving steady growth in engineering project services. Looking ahead, the Company will anchor its future growth momentum onto two major pillars: 1. High-Tech Sector: Continuously developing ETFE membranes, advanced packaging application materials, and critical semiconductor process components to satisfy next-generation technological requirements. 2. Sustainable Operations Sector: Accompanying increasingly stringent environmental laws and regulations, the Company's strategically deployed resource recovery and energy-saving/carbon-reduction technologies (such as waste liquid recovery systems) will enter a harvest period, becoming a new engine for corporate profitability.
Management Evaluation Mechanism	Sustaining profitable operational revenue, alongside the global market influence and contribution of our comprehensive fluoropolymer services.
Performance and Adjustments	Leveraging innovative technologies and high-quality services, the Company provides clients with all-encompassing solutions ranging from "ultra-high purity material supply" to "green circular manufacturing." Within the global fluoropolymer processing and application industry, ASC maintains a leading position regardless of production capacity scale or quality specifications, and has successfully upgraded from a pure material vendor into a critical collaborative partner for advanced manufacturing and the green economy.
Preventive and Corrective Actions	ASC will continuously monitor global market trends, ensuring that the Company sustains long-term competitive advantages amidst a dynamic and volatile market environment.

The critical importance of product transformation lies in how climate change drives market dynamics. ASC exerts its utmost efforts to pioneer advanced product technologies and transformation opportunities, with the target expectation of reducing the environmental burdens generated by products for society. Accompanying the maturation of manufacturing technologies, the alignment of process improvement opportunities will elevate and strengthen resource utilization efficiency, allowing for stable control over the relationship between raw material inputs and waste outputs.Furthermore, ASC is fully committed to researching and developing innovative technologies, actively exploring the application opportunities and methods for wastewater treatment, waste acid processing, and precious metal recovery. Through these initiatives, the Company looks forward to achieving excellent outcomes within the framework of the circular economy.

Major Topic: Product Innovation and Technology	
Material Drivers	Accompanying the rapid development of the semiconductor industry and increasingly stringent environmental laws and regulations, the Company is fully committed to researching and developing innovative technologies to elevate semiconductor equipment product applications, while concurrently promoting the sustainable development of wastewater treatment, waste acid processing, and precious metal recovery. By actively implementing Environmental, Social, and Governance (ESG) policies, we drive the circular economy to enhance resource utilization efficiency, while ensuring the environmental compliance and social responsibility of our supply chain.
Impacts and Consequences	**Impacts**: As green manufacturing and recycling technologies progressively mature, they facilitate reducing raw material and waste processing costs, elevating comprehensive resource utilization efficiency, and generating stable, sustainable operational revenue in strict compliance with regulations. Through the introduction of wastewater, waste acid, and precious metal recycling product technologies, the Company effectively enhances pollution prevention efficiency and resource recovery, solidifying our corporate image in environmental management and sustainability performance. This forms a differentiated competitive advantage for the Company, helping elevate our corporate image and the level of trust from stakeholders, while reinforcing positive impacts on environmental and social corporate responsibility. **Consequences**: The development and deployment of environmental management technologies require the allocation of substantial expenditures and time costs, and face risks such as potential technical immaturity, regulatory adjustments, or actual operational efficacy falling short of initial expectations, which demands prudent investment timing evaluations and corporate resource allocation. Regarding human resource cultivation, wastewater, waste acid processing, and precious metal recovery operations involve specialized engineering and environmental management knowledge. Recruiting and nurturing technical personnel presents a distinct difficulty, requiring structured internal training and knowledge inheritance to progressively establish a stable, professional team.
Policies / Strategies	Taiwan holds a pivotal position within the global high-tech sector and precision manufacturing chains. With environmental regulations and sustainable development requirements becoming increasingly stringent, the Company continuously invests in technology R&D and process optimization, introducing fluoropolymer materials featuring high chemical resistance and ultra-high stability to elevate product reliability and extend service lifespans. Concurrently, the Company applies relevant material technologies to environmental management operations such as wastewater treatment, waste acid processing, and precious metal recovery, mitigating corrosion and leakage risks while elevating resource recovery and circular reuse efficiency. In alignment with ESG principles, we drive circular economy measures to ensure compliance with environmental laws and corporate social responsibility requirements, thereby supporting long-term sustainable corporate operations.
Goals and Targets	**Short-term**: Complete function testing and efficiency verification of relevant products, clarify target client applications and market positioning, plan viable operational models, and conduct small-scale trial production to execute internal process and quality verification. **Mid-term**: Progressively expand the scope of product testing and the number of collaborative clients, perfect mass-production processes and management frameworks, elevate product stability and market competitiveness, and expand applications into sectors such as wastewater, waste acid processing, and resource recovery. **Long-term**: Continuously execute global market deployment to elevate product and brand visibility, expand product categories and application dimensions based on industrial development and market trends, and implement sustainable development strategies through continuous R&D and technological elevation, thereby driving long-term robust corporate growth.

Major Topic: Product Innovation and Technology	
Management Evaluation Mechanism	1. Pursuant to the New Product Development Management System, establish an inter-departmental collaboration mechanism to form a comprehensive organizational team encompassing core units such as R&D, Engineering, Marketing, and Supply Chain. During project execution, conduct preliminary risk assessments and formulate contingency response measures to ensure that project targets remain explicit, timelines remain rational, and progress remains controllable. Project-related documents must be properly preserved and tracked in accordance with the Company's R&D Management Procedures and circular processes. Product testing and quality control verification must strictly follow Standard Operating Procedures (SOP) to guarantee product stability and reliability. Internal and external project audits must be conducted periodically to inspect potential issues and implement corrective actions. 2. During the product development and market testing stage, the Company conducts market surveys, competitive analysis, and client requirement evaluations through its sales team. We target specific benchmark groups to execute trial runs and verifications, utilizing the results to formulate strategic plans—including costs, pricing, sales, and market acceptance evaluations—to guarantee that new product introductions align with actual market demands. Concurrently, engineering personnel collaborate with technical services to provide professional support.
Performance and Adjustments	1. Milestones in 2025: The Company's new products underwent verification testing through external collaborative partners, continuously gathering critical data and optimizing product performance and utilization conditions. Throughout this process, we actively collected client feedback and executed adjustments based on practical requirements, ensuring that product functions and applications perfectly align with market expectations. The external validation outcomes not only confirmed technical feasibility but also provided reliable evidence to support product improvements and innovation strategies. This compiled data and feedback loops have progressively served as a material reference for elevating product maturity and market acceptance, catalyzing new products to continuously generate value in practical applications. 2. Trade Secret Safeguards: Since the product applications provided for clients' manufacturing processes involve and touch upon corporate trade secrets, relevant details cannot be legally disclosed or accessed due to confidential constraints.
Preventive and Corrective Actions	During the project planning and initiation stage, preliminary risk assessments and contingency response planning are executed. For critical verified operations such as wastewater, waste acid processing, and precious metal recovery, standard operating procedures (SOPs) and testing metrics are formulated to guarantee that all processes comply with regulatory frameworks and client requirement specifications. Throughout the execution process, continuous monitoring is sustained in accordance with SOPs and critical specifications, integrated with internal research and external validation testing to promptly discover anomalies or potential issues. For identified deficiencies, responsive adjustment measures are swiftly formulated—including process corrections or technical improvements—to ensure that product performance, process stability, and actual efficacy remain uncompromised. Furthermore, through the continuous collection of client feedback and collaborative partner validation data, we establish a baseline foundation for improvements and innovations, guaranteeing that new products and related management operations simultaneously elevate reliability, enhance application maturity, and boost market acceptance, thereby strengthening the Company's long-term sustainable operations and the implementation of its ESG strategy.

3.2 Sustainable Supply Chain

3.2.1 Procurement Overview

The primary supply targets of the Company's product services in fiscal year 2025 were heavily concentrated within the semiconductor and technology industries. As the supply chain's emphasis on carbon reduction and green initiatives intensifies, ASC, positioned in the midstream of the industry value chain, must drive all material suppliers to advance collectively. Since this process profoundly influences the integration and alignment of upstream and downstream product segments, the Company deployed supplier audit operations in 2025, guiding them to understand sustainability trend declarations and concurrently conducting carbon-reduction knowledge sharing.

The primary supplier categories encompass raw materials, storage tanks (iron tanks), steel materials, auxiliary materials (plastics, fiber cloths, piping connectors, valves, fasteners, solvents, industrial machinery, packaging materials), consumables (gases, metal hardware, mechanical components, hardware products, metal tools, electrical equipment), capital expenditures/fixed assets (molds and fixtures, maintenance and repair processing), system engineering, and administrative expenses (labor insurance, office supplies, and other miscellaneous fees).

Procurement Profile Over the Past Three Years

Contract Type	Procurement Region	2023 年		2024 年		2025 年	
		No. of Vendors	Percentage of Segment Procurement Amount (%)	No. of Vendors	Percentage of Segment Procurement Amount (%)	No. of Vendors	Percentage of Segment Procurement Amount (%)
Raw Materials	Domestic	103	25.0	87	82	94	78
	Overseas	13	68.4	11	8	13	7
Auxiliary Materials	Domestic	147	4.6	136	7	137	12
	Overseas	10	2.0	8	3	14	3
Total		273	100	242	100	258	100

Note 1: "Domestic" refers to local regions in Taiwan; "Overseas" refers to regions outside of Taiwan (e.g., the United States, Vietnam, etc.).

Note 2: The Company's supplier procurement categories are primarily divided into: raw materials and auxiliary materials.

Suppliers represent one of the critical stakeholder groups of high priority for the Company, profoundly influencing the upstream and downstream operations of our product value chain. While monitoring supplier product quality has become a fundamental baseline element, the Company continuously elevates environmental assessment requirements for suppliers and actively seeks to understand their implementation status and compliance regarding energy and waste management. Therefore, the 'Supplier Social and Environmental Assessment' has been formally identified as a material topic for the Company:

Major Topic: Supplier Social and Environmental Assessment	
Material Drivers	The supply chain's impact on the environment and society has become one of the topics increasingly scrutinized by the public and regulatory frameworks. To strengthen and implement the management of a sustainable supply chain, it is critical to establish a comprehensive and effective management mechanism. Therefore, progressively requiring and implementing supplier social responsibility serves as a milestone for the Company to reinforce its sustainability competitiveness and achieve a win-win objective within the supply chain.
Impacts and Consequences	**Impacts:** By enforcing regulatory codes for suppliers, the Company explicitly demonstrates its determination to achieve specific targets across the social and environmental dimensions. This provides suppliers with enforceable codes to follow; furthermore, the stable operations of suppliers facilitate mutual alignment between employees and environments, cultivating good employee coordination and reducing communication costs. Active environmental hazard prevention contributes to the sustainable development of the industry. **Consequences:** If requirements within relevant fields are not practically implemented, it may cause suppliers to neglect certain critical regulatory specifications, leading to material damages should unexpected incidents occur in the future. If the Company's regulatory specifications are not explicitly communicated to suppliers, they may overlook the management of human capital. This could subsequently cause friction or conflicts between the suppliers' own workforce and the supplier entities, rendering them unable to sustain normal operations.
Policies / Strategies	To strengthen the management of a sustainable supply chain, the Company has formulated an effective management mechanism and emphasizes within the Supplier Code of Conduct that suppliers must strive to adhere to the requirements of environmental laws, labor laws, and relevant statutory regulations. Suppliers are required to obtain necessary environmental permits and periodically submit environmental reports to comply with government environmental protection standards. Furthermore, suppliers should adopt effective measures to prevent pollution, conserve resources, identify hazardous substances and solid waste, control air emissions, and properly manage water resources and greenhouse gas emissions, thereby advancing toward the objectives of comprehensive compliance and continuous improvement. To strengthen and implement the management of a sustainable supply chain, it is critical to establish a comprehensive and effective management mechanism. The Supplier Code of Conduct formulated by the Company explicitly states that we encourage and expect suppliers to actively implement these standards, while all suppliers shall adhere to relevant environmental laws, labor laws established by the government, and the Sustainable Development Best Practice Principles formulated by the Company, with execution focused on the following items: 1. Obtaining Environmental Permits and Reporting. 2. Pollution Prevention and Resource Conservation. 3. Identification of Hazardous Substances and Solid Waste. 4. Air Emissions and Material Control. 5. Water Resources and Greenhouse Gas Emissions Management, among other topics.

Major Topic: Supplier Social and Environmental Assessment	
Goals and Targets	**Short-term:** Publicly issue the "ASC Supplier Code of Conduct" and encourage all suppliers to comply collectively; maintain active contact and liaison with suppliers, and periodically review their positive and negative impacts on the environment annually. **Mid-term:** Continuously communicate the corporate sustainability commitment with suppliers, driving improvements across dimensions such as quality management, occupational health and safety, environmental protection, and labor rights; execute guidance and remediation for principal raw material suppliers that have not yet achieved compliance. In fiscal year 2025, the Company propagated the Supplier Code of Conduct to 79 suppliers, achieving a propagation completion rate of 100%. **Long-term:** Beyond propagating and requiring principal raw material vendors to comply with the "Allied Supreme Supplier Code of Conduct," the Procurement Department will progressively guide raw material suppliers to extend this propagation upstream, with the target expectation that both primary and secondary material suppliers will fully comply with ASC's social and environmental governance assessment standards.
Management Evaluation Mechanism	Pursuant to the <Supplier Code of Conduct> and the "Supplier Selection and Management Procedures Manual," the Company conducts assessments including pre-transaction evaluations for new suppliers and annual vendor performance evaluations post-transaction. If a vendor fails to meet the assessment grade thresholds, or if a material negative environmental or social impact incident occurs during the evaluation fiscal year, the vendor will be blacklisted as a non-cooperative supplier following an official audit review.
Performance and Adjustments	Supplier Sign-off Status for the "Supplier Social Responsibility Commitment": In fiscal year 2025, the number of newly signed suppliers totaled 26 vendors; counting from fiscal year 2022 through 2025, the cumulative signed total reached 261 vendors. Within the sustainability assessment questionnaires returned by suppliers, over 50% of suppliers committed to avoiding the utilization of conflict minerals originating from conflict-affected regions or non-transparent sources; furthermore, over 90% of suppliers provided periodic safety training for their employees.
Preventive and Corrective Actions	Upholding the conviction of shoulder-bearing corporate social responsibility, the Procurement Department utilizes public government information over the long term to track whether major negative incidents occur among suppliers. Furthermore, daily communication via emails and telephone correspondence is maintained to sustain liaison and ensure that the interaction between suppliers and society remains balanced, thereby achieving the efficacy of proactively preventing unethical conduct.Pursuant to the "Whistleblowing Measures against Unlawful and Unethical Conduct for Internal and External Personnel," the Company has established a rigorous whistleblowing system. If suppliers or related personnel discover any violation of law, indiscipline, or breach of organizational regulations, they may submit reports via the independent whistleblowing email channel to guarantee corporate transparency and fairness. The whistleblowing email channel is centrally managed and processed by the Company's dedicated unit in accordance with statutory procedures.s

New Supplier Selection

Although the Company has not yet adopted environmental criteria (such as the GRI 300 series or ISO 14001 Environmental Management System) as mandatory prerequisites for screening new suppliers, we have integrated sustainability standards into our cooperation review criteria. The Procurement Department has formulated the "Supplier Management Procedures Manual" to evaluate new prospective suppliers using the "New Supplier Assessment Form." The evaluation categories within the assessment form are outlined in the table below. Suppliers achieving an assessment grade of Grade B or above are qualified for registration on the Approved Vendor List (AVL). In fiscal year 2025, the Company added a total of 181 new suppliers, among which 38 vendors underwent and completed the new supplier evaluation, representing 20.99% of the newly added suppliers.

The "New Supplier Assessment Form" formulated by the Company translates the dimensions of the Supplier Code of Conduct into the following corporate governance capability evaluation metrics:

1. Whether the company understands the requirements and trends of the target market ;
2. Whether the company formulates and adjusts strategies to achieve short-, mid-, and long-term goals ;
3. Whether the company possesses the capability to evaluate and allocate resources to support the execution of business plans ;
4. Whether the company can identify potential risks and formulate corresponding responsive strategies ;
5. Whether the company can identify potential risks and formulate corresponding responsive strategies.

Score Matrix and Grading Scale for New Supplier Evaluations	
A	86 points and above
B	85–70 points
C	69–60 points
D	59 points and below

Collection and Establishment of New Supplier Profiles → Evaluation Executed Based on Assessment Principles → Audit and Review → Classification into Approved Vendor List (AVL) or Disqualification List → Executing Procurement Award and Contract Issuance to Qualified Vendors

Assessment Category	Assessment Item	Assessment Content and Criteria	Auditing Unit	Scoring Structure	Weighting (%)
Business Planning	Corporate Business Planning Capability	Whether the supplier values employee rights and benefits, and whether its corporate governance system and operational status are robust.	Procurement Departmen	5 questions, 4 points each, Total: 20 points	20%
Manufacturing Capability	Manufacturing Capacity or Technical Task Execution	Whether the supplier possesses the capability to fulfill order requirements and troubleshoot anomalies, and whether the company is competitive in the market.	Requesting Department	8 questions, 4 points each, Total: 32 points	32%
Quality Management	Quality Management System	Whether the supplier holds ISO 9001 certification and can demonstrably control production workflows and outward product quality.	Quality Assurance Department	8 questions, 4 points each, Total: 32 points	32%
Social Responsibility	Corporate Social Responsibility and Corporate Governance	Whether the supplier prioritizes environmental development and occupational health and safety, and whether it possesses the capability for continuous execution to achieve sustainable operations	Procurement Departmen	4 questions, 4 points each, Total: 16 points	16%
Total: 4 Core Indicators Evaluated Jointly by Inter-Departmental Units				Total:100	100%

3.2.2 Supplier Performance Evaluation

Throughout the procurement process, the Company places significant emphasis on the continuous development of suppliers across five major pillars: Labor, Health and Safety, Environment, Business Ethics, and Management Systems. On an annual basis, the Procurement Department regularly conducts performance evaluations for existing cooperative suppliers. The scope of these evaluations encompasses critical items such as stable quality management, accurate delivery schedules, and comprehensive after-sales support services, which are specifically categorized into four major performance indicators: "Quality," "Delivery Lead Time," "Cooperation Alignment," and "Social Responsibility."

In fiscal year 2025, a total of 458 suppliers underwent performance evaluations. Among them, 397 vendors achieved Grade A (Excellent), 48 vendors achieved Grade B (Good), 8 vendors achieved Grade C (Fair), 5 vendors were categorized as Grade D (Suspended), and 0 vendors were classified as Grade E (Unqualified). There were no Grade E suppliers during this reporting fiscal year; consequently, no evaluated suppliers were deemed unqualified or required mutually agreed corrective action plans following assessments, nor were any supplier relationships terminated based on sustainability evaluations.

Supplier Evaluation Indicators and Weighting Breakdown

Evaluation Indicator	Description and Criteria
Quality	Based on the Quality Assurance system's IQC pass rate as the scoring standard: Full Score (40 points) × Pass Rate.
Delivery Lead Time	Based on the system's warehouse receiving date and the requested purchase date to calculate delivery fulfillment: Full Score (30 points) × Fulfillment Rate.
Cooperation Alignment	Evaluated and scored by the Procurement Department based on after-sales service, quoting speed, price negotiation, and contingency handling.
Social Responsibility	Adhering to labor rights and human rights, business integrity, environmental protection, and occupational safety and health activities.

Evaluation Indicator Weighting

Following the aggregation of annual evaluation scores for Allied Supreme's major material suppliers, they are classified into five grades. Based on the cross-referenced grading results, distinct follow-up action mechanisms are implemented for each supplier:

<table>
<tr><th>Evaluation Score</th><th>Grade</th><th>Grade Description</th><th>Follow-up Processing Measures / Corrective Actions</th></tr>
<tr><td>90-100 points</td><td>A</td><td>Excellent</td><td rowspan="3">1. Maintain collaborative partnership.
2. Vendors listed as qualified suppliers whose quality and delivery performance fall short of targets must submit Corrective and Preventive Action (CAPA) plans, implement improvements within a designated deadline, or undergo on-site audit guidance to ensure continuous operational stability.</td></tr>
<tr><td>80-89 points</td><td>B</td><td>Good</td></tr>
<tr><td>70-79 points</td><td>C</td><td>Fair</td></tr>
<tr><td>60-69 points</td><td>D</td><td>Suspended</td><td>For items failing to meet evaluation requirements, execute:
Measure 1: Conduct re-evaluation and verification audits.
Measure 2: Implement a three-month temporary suspension of contract awarding.
The Company compiles statistics on incoming material quality deficiencies pursuant to procurement data, feeding back the "Supplier Quality Anomaly Report." Following formal review and sign-off by competent executives of relevant evaluating units, the supplier must elevate its performance to meet the thresholds of a compliant transaction grade. During the temporary suspension period, special operational requirements shall be executed through exceptional collaboration, subject to decision-making and approval by the competent executive of the requesting unit.</td></tr>
<tr><td>59 points and below</td><td>E</td><td>Unqualified</td><td>1. Revoke qualified supplier status and cancel registration.
2. For vendors with poor annual performance evaluations, the Company may deploy relevant internal technical units to execute supplier guidance and training based on practical needs, thereby elevating the supplier's quality management system to deliver stable product inputs.</td></tr>
</table>

On an annual basis, ASC's procurement unit periodically conducts questionnaire surveys for suppliers, inviting them to thoroughly read and understand the supplier management principles, which encompass five major pillars: Labor, Health and Safety, Environmental Standards, Business Ethics, and a Comprehensive Management System. This initiative aims to ensure that suppliers achieve full compliance across all dimensions, thereby supporting the objectives of sustainable development.Within the sustainability assessment questionnaires, ASC mandates that suppliers declare whether they understand or have evaluated whether their raw materials involve conflict minerals (tin, tantalum, tungsten, and gold), and whether they have committed to avoiding the utilization of minerals originating from conflict-affected regions or non-transparent sources. Within the sustainability assessment questionnaires returned by suppliers, over 50% of suppliers committed to avoiding the utilization of conflict minerals to achieve a responsible mineral procurement workflow.Concurrently, ASC investigates whether suppliers prioritize issues such as the prohibition of child labor and regular employee safety training; over 90% of suppliers provided safety training for their employees. In fiscal year 2025, zero supplier grievance incidents occurred, demonstrating stable comprehensive operations. The annual performance evaluation status is outlined below:

Grade	Grade Description	Quantity	Response Measures
Grade A	Excellent	397	Maintain collaborative partnership.
Grade B	Good	48	
Grade C	Fair	8	The Procurement Department will convene the Quality Assurance and Design units to actively execute supplier guidance and alignment coordination, aiming to collectively elevate suppliers' product quality and delivery lead time management capabilities. We will provide targeted technical support and guidance to help suppliers improve manufacturing processes and quality control.
Grade D	Suspended	5	
Grade E	Unqualified	0	Revoke qualified supplier status and cancel registration.
Total		458	In fiscal year 2025, a total of 458 suppliers underwent performance evaluations. The number of suppliers classified as Grade E (Unqualified) was zero; consequently, during this reporting period, no evaluated suppliers were deemed unqualified or required mutually agreed corrective action plans following assessments, nor were any supplier relationships terminated based on sustainability evaluations.

3.2.3 Implementation of Supplier Code and Audit Status

In the first half of fiscal year 2023, ASC officially introduced the code of conduct of the "Responsible Business Alliance (RBA)" as the Company's "Supplier Code of Conduct." This policy has been publicly disclosed on the Company's external official website since July 2023, and all suppliers have been formally notified via email correspondence. The core advocacy content comprehensively encompasses the elements of five major dimensions: A. Labor, B. Health and Safety, C. Environmental Standards, D. Business Ethics, and E. Relevant Scope of This Code.

In fiscal year 2025, the Company propagated the Supplier Code of Conduct to a total of 79 suppliers. Through the utilization of questionnaire surveys and the analysis of responses, the Company reviewed whether suppliers thoroughly understood the contents of the Code of Conduct, collectively building a resilient supply chain tightly aligned with ASC's strategic goals. Within the same reporting fiscal year, on-site audit operations were executed for 6 suppliers, primarily focusing on the chemical solvents and steel-related industries.

Utilizing ASC's publicly disclosed Supplier Code of Conduct as the auditing criteria, the Company conducted physical plant visits and on-site reviews, while concurrently providing professional guidance and improvement recommendations.Furthermore, to effectively monitor suppliers' implementation of various corporate social responsibility regulations, ASC formulated the "Supplier Corporate Social Responsibility Assessment Form" and conducted sustainability evaluations for 79 critical material suppliers. The core metrics of this evaluation primarily focus on labor rights, labor regulations, and corporate operational status, while enabling a more profound understanding of suppliers' progress regarding environmental management, pollution mitigation control, and greenhouse gas (GHG) carbon footprint inventory promotion.

The Company periodically evaluates the effectiveness of green supply chain management for existing suppliers, actively seeking opportunities for continuous improvement while strengthening training in environmental awareness and green management knowledge for our workforce. Enhancing supply chain management specifically targeted at hazardous substances and controversial raw materials is a critical component for Allied Supreme to mitigate legal risks and brand damage while simultaneously ensuring product safety and environmental protection. Looking ahead, the Company will continuously formulate and execute propagation plans targeted at both suppliers and internal manufacturing units across the following actionable dimensions: Risk Assessment, Supplier Auditing, Alternative Material Development, and Product Design Considerations.

During the procurement process, the Company specifies detailed requirements mandating that the technical specifications of designated commodities sold by suppliers must strictly adhere to the spirit and regulations of occupational safety and health. This policy aims to proactively prevent work-related injuries and illnesses, while providing a safe and healthy workplace to safeguard the comprehensive well-being of all personnel on-site for both operational and administrative tasks. In fiscal year 2025, no traffic, occupational safety, or environmental accident incidents occurred across the transportation and logistics operations outsourced by the Company.

Within the sustainability assessment questionnaires, the Company formulated target metrics inquiring whether suppliers employ child labor under the age of 15, designate occupational safety and health management personnel pursuant to the Occupational Safety and Health Act, periodically conduct employee health examinations in accordance with the Regulations on Labor Health Protection, and establish policies and standards for human rights and labor ethics. Among the responses gathered, over 70% of suppliers periodically conduct health examinations for their employees. For those suppliers that did not provide explicit responses, they have been evaluated and prioritized as key target candidates for upcoming on-site audit visits.

Supplier Corporate Social Responsibility Fulfillment Review Mechanism

The Company requires newly added suppliers with whom we have never transacted previously to sign the Supplier Social Responsibility Commitment. In fiscal year 2025, a total of 26 suppliers newly signed the Supplier Social Responsibility Commitment. Furthermore, following cross-checks against the Ministry of Labor's "System for Inquiring into Business Entities (Employers) with Material Violations of Labor Laws and Regulations," it was discovered that 2 cooperative suppliers violated the aforementioned commitments and were subject to official public announcements on government platforms by competent authorities. The Company has mandated that these suppliers implement corrective actions within a designated deadline, fill out the Supplier Product Quality Anomaly Report, and submit evidence to the Procurement Department to verify whether improvements have been practically executed; if there are any assistance requirements, the Company will unsparingly provide guidance and recommendations.

Throughout the procurement process, the Company places significant emphasis on the continuous development of suppliers across five major pillars: Labor, Health and Safety, Environment, Business Ethics, and Management Systems. To achieve the objective of sustainable procurement, personnel regularly correspond and maintain liaison with suppliers, establishing supply chain management goals annually to ensure that suppliers continuously advance within these fields, while promoting the practical implementation of social and environmental responsibilities.

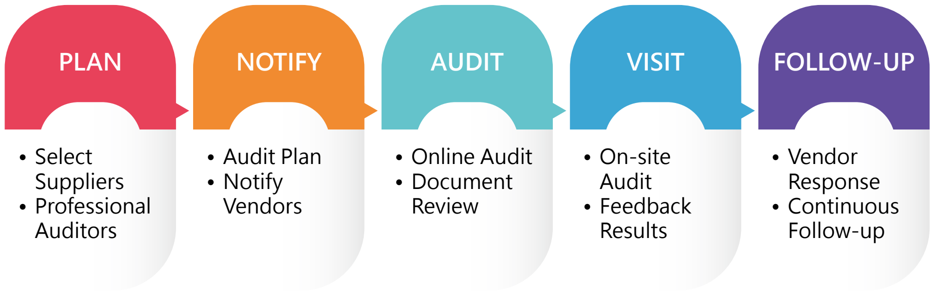
In fiscal year 2025, the Company propagated the Supplier Code of Conduct to a total of 79 suppliers. Through the utilization of questionnaire surveys and the analysis of responses, the Company reviewed whether suppliers thoroughly fulfilled the contents of the Code of Conduct, collectively building a resilient supply chain tightly aligned with Allied Supreme's strategic goals. Leveraging this propagation,suppliers gained a deep understanding of ASC's determination toward continuous development and a century-old sustainable enterprise, while signaling the Company's preference to prioritize cooperation with corporate entities that embody the spirit of sustainable development.

Guidance and Corrective Action Framework for Non-Compliant Suppliers

The Company tracks subsequent improvement progress via telephone communication, email correspondence, or other methodologies, with the target expectation that suppliers will thoroughly propagate corporate social responsibility, collectively safeguarding human rights such as labor rights and health and safety. Suppliers and related stakeholders may visit the Company's official website under the "Supplier Sustainability Management" section, and cross-reference the Implementation Status of Supplier Code to fully understand the behavioral requirements imposed on suppliers

Regulatory Violations and Fine Brackets	Communication Channels and Responsive Modalities	No. of Vendors
Regulatory Violations with Zero Fines	Telephone communication and email correspondence.	1
NT$30,000 and below	Telephone communication and email correspondence.	1
NT$30,001 – NT$100,000	Email correspondence (Submission of a written improvement report).	0
NT$100,001 – NT$1,000,000	Corrective and Preventive Action (CAPA) documentation and on-site audit verification.	0
NT$1,000,001 and above	On-site audit verification and evaluation of partnership termination.	0

Supplier Audit Operational Workflow :



In fiscal year 2025, on-site sustainability audits were executed for a total of 6 suppliers. Through physical plant visits and providing feedback recommendations, the Company further deepened its collaborative partnerships with these vendors. The target screening and planning are based on supplier categories, cooperation importance, potential environmental and social risks, and regulatory or customer requirements, which are utilized to filter and compile the annual supplier sustainability audit list and schedule the audit operations.Regarding advance notification and data collection, suppliers are notified of the relevant audit scope and criteria prior to the audit. Suppliers are requested to provide fundamental information or complete self-assessment documentation based on specific requirements, facilitating subsequent audit operations. The execution of the audit strictly follows the audit plan, conducting verification through document reviews, interviews, or on-site inspections. Following the compilation of audit results and the feedback loop, the overall audit findings and discovered deficiencies are integrated into an official Supplier Audit Report provided to the vendors, explicitly outlining areas requiring improvement or key follow-up focuses. The follow-up tracking and subsequent management target these items requiring improvement, advising suppliers to implement corrective actions and listing the vendors as key targets for the upcoming fiscal year's follow-up goals. The relevant audit outcome reports will also serve as a material baseline reference for the Company's subsequent supplier cooperation management and performance evaluations.

Actual Audit Operations and Status in Fiscal Year 2025 :

1. Pre-audit Phase: Prior to executing the audit, members participating in the audit team are evaluated and selected, forming a cross-functional team composed of colleagues from various departments with diverse professional expertise.
2. Monitoring and Risk Prevention: Utilizing public government information to track whether major negative incidents occur among suppliers. Furthermore, daily communication and liaison are maintained to ensure that the interaction between suppliers and society remains balanced, thereby achieving the efficacy of proactively preventing unethical conduct. Suppliers and related stakeholders may visit the Company's official website under the "Supplier Sustainability Management" section, and cross-reference the "Implementation Status of Supplier Code" to fully understand the behavioral requirements imposed on suppliers.
3. Pursuant to distinct responsible auditing fields and in accordance with the

Company's Supplier Code of Conduct and audit templates, execute the Phase 1: Document Review.

4. Based on the document review materials provided by supplier vendors, conduct physical plant visits to execute the Phase 2: On-site Audit Verification.

In fiscal year 2025, audit operations were executed for a total of 6 suppliers. The target profile of the audited vendors during this reporting period predominantly featured the organic solvents and steel-related industries. Utilizing Allied Supreme's Supplier Code of Conduct as the auditing criteria, the Company conducted physical plant visits and on-site reviews, while concurrently providing professional guidance and improvement recommendations, thereby serving as an evaluation baseline for the Company's future continuous cooperation. In fiscal year 2025, the target audit completion rate reached 100%.The core audit metrics were prioritized based on company scale and industry characteristics, focusing closely on vendors' workplace environments, fire safety, employee human rights, business ethics, and legal compliance status. Concurrently, the Company shared and propagated ESG-related insights, guiding suppliers to understand the market impacts brought by carbon footprint inventory, product carbon footprint tracking, green energy initiatives, and environmental protection in today's landscape.

Fiscal Year 2025 Audit Outcomes：

1. Collaborative partnerships were sustained with all 6 suppliers audited during this fiscal year; however, among them, 1 supplier vendor remains under close monitoring to track its improvement progress and operational status.
2. The Company guided principal raw material suppliers to align with the ISO 14004-1 framework and held relevant corporate activities. This initiative provided suppliers with clear clarity and consistency regarding the quantification, monitoring, reporting, and validation or verification of greenhouse gas (GHG) inventories or strategic plans. In fiscal year 2025, the Procurement Department, in collaboration with the sustainability unit, issued sustainability evaluation questionnaires to survey and compile statistics on the level of carbon inventory awareness and calculation capabilities across 79 suppliers. This operation assisted suppliers who have not yet recognized carbon accounting to gain a deeper knowledge of the sustainable environment. During the physical on-site audits and vendor visits within the same reporting period, the Company propagated the origin of carbon inventory to suppliers and demonstrated actual process calculations and practical operations, looking forward to working hand-in-hand with suppliers to safeguard the environment and society, mitigate pollution and emissions generated during manufacturing and logistics, and advance corporate and socio-economic co-prosperity.

3.2.4 Supplier Sustainability Management

Pursuant to internal control regulations, the Company has established the "Supplier Selection and Management Procedures Manual." To implement routine guidelines for vendor interactions, the Company has optimized its new supplier screening mechanisms and annual supplier performance evaluation systems, thereby progressively mastering the comprehensive status of suppliers and driving the entire supply chain to collectively advance toward corporate sustainable development goals. Within the Supplier Code of Conduct, the Company not only propagates sustainability-related concepts and values but also actively encourages suppliers to invest in organizational greenhouse gas (GHG) inventories and product carbon footprint tracking.During the fiscal year 2025 audit opportunities, the Company engaged in deep communication with 6 suppliers, executing risk identification and evaluation for the supply chain, encompassing Environmental, Social, and Governance (ESG) related risks. This mechanism guarantees that suppliers fulfill the standards of ethical management and responsible business practices. The Company has established a routine review mechanism for suppliers' operational models, mandating strict adherence to human rights, labor rights, environmental protection, and fair trade principles. In alignment with the spirit of the Responsible Business Alliance (RBA), the Company executes supplier audits and delivers professional feedback and recommendations.

Regarding the sign-off status of the 'Supplier Social Responsibility Commitment' in fiscal year 2025, the majority of principal raw material suppliers had already fully completed their signing in previous years; consequently, there were no newly added signing vendors within that specific category during this reporting fiscal year.

Category	Number of Committed Suppliers	Signing Percentage (%)
Steel & Metal Components	2	7.7
Plastic Materials	6	23
System Engineering	8	30.8
Others	10	38.5
Total	26	100%

3.3 Customer Relationship Management

3.3.1 Customer Satisfaction Survey

Personnel from the Sales Department are responsible for conducting periodic communication and alignment operations with clients. In response to customized requirements, we provide excellent services and resolve customers' problems. Furthermore, the Sales Department periodically executes customer satisfaction surveys, providing various channels for two-way communication with clients. A statistical analysis and comparison of customer satisfaction for fiscal years 2024 and 2025 are outlined in the table below :

Business Segment	Fiscal Yea	Product Quality	Product Packaging	Delivery On-Time	Quoting Efficiency	Information Feedback	Information Delivery	Information Provision	Grievance Handling	Personnel Attitude	Delivery Data Provision Speed	Overall Average	Standard Deviation
Overall Satisfaction	**2025**	4.5	4.5	4.5	4.4	4.7	4.6	4.6	4.4	4.8	4.6	4.6	0.1
	2024	4.7	4.5	4.3	4.3	4.5	4.4	4.4	4.4	4.7	4.4	4.5	0.2
Electronics	**2025**	4.5	4.5	4.4	4.4	4.5	4.5	4.4	4.4	4.6	4.4	4.5	0.1
	2024	4.4	4.4	4.3	4.4	4.4	4.4	4.4	4.4	4.7	4.4	4.4	0.1
Petrochemical	**2025**	4.7	4.8	4.7	4.5	4.9	4.8	4.8	4.7	4.9	4.8	4.8	0.1
	2024	4.8	4.6	4.7	4.6	4.7	4.6	4.7	4.7	4.9	4.8	4.7	0.1
Materials	**2025**	4.4	4.1	4.3	4.3	4.7	4.6	4.4	4.1	4.9	4.6	4.4	0.2
	2024	4.8	4.4	4.0	4.0	4.4	4.2	4.2	4.0	4.4	4.0	4.2	0.3

2024 vs. 2025 Customer Satisfaction Breakdown by Rating and Metric :

Metric / Rating Bracket	Fiscal Yea	Product Quality	Product Packaging	Delivery On-Time	Quoting Efficiency	Information Feedback	Information Delivery	Information Provision	Grievance Handling	Personnel Attitude	Delivery Data Provision Speed
Highly Satisfied (5)	2025	52	51	51	46	58	54	51	48	63	52
		63%	61%	61%	55%	70%	65%	61%	58%	76%	63%
	2024	56	47	51	51	53	50	51	52	73	54
		62%	52%	57%	57%	59%	56%	57%	58%	81%	60%
Satisfied (4)	2025	26	27	23	27	20	24	27	27	16	26
		31%	33%	28%	33%	24%	29%	33%	33%	19%	31%
	2024	32	42	29	28	31	33	32	33	14	30
		36%	47%	32%	31%	34%	37%	36%	37%	16%	33%
Neutral (3)	2025	4	5	9	9	4	5	5	7	4	5
		5%	6%	11%	11%	5%	6%	6%	8%	5%	6%
	2024	1	1	9	9	5	7	7	5	3	6
		1%	1%	10%	10%	6%	8%	8%	6%	3%	7%
Dissatisfied (2)	2025	0	0	0	0	1	0	0	1	0	0
		0%	0%	0%	0%	1%	0%	0%	1%	0%	0%
	2024	1	0	0	2	1	0	0	0	0	0
		1%	0%	0%	2%	1%	0%	0%	0%	0%	0%
Highly Dissatisfied (1)	2025	1	0	0	1	0	0	0	0	0	0
		1%	0%	0%	1%	0%	0%	0%	0%	0%	0%
	2024	0	0	1	0	0	0	0	0	0	0
		0%	0%	1%	0%	0%	0%	0%	0%	0%	0%
otal sample size	2025	83	83	83	83	83	83	83	83	83	83
	2024	90	90	90	90	90	90	90	90	90	90

3.3.2 Customer Privacy and Personal Data Protection

The Company stringently controls and manages trade secrets, client data, and the privacy of personal information. In strict compliance with the Personal Data Protection Act and other relevant laws and regulations, we have formulated the "Regulations Governing Personal Data Protection Management" to implement the management, maintenance, and execution of personal data protection, thereby preventing any infringement upon customer rights and interests. When collecting, processing, and utilizing personal data, all departments within the Company shall adhere to the principles of honesty and good faith, shall not exceed the necessary scope of the specified purpose, and must ensure that the purpose of collection is directly relevant to legitimate reasons.

Throughout the operational workflow, employees fill out the "Personal Data Use Consent Form" upon onboarding. This ensures that the data subjects explicitly understand the stipulations defined under the "Regulations Governing Personal Data Protection Management," including the purpose of collection and the data retention period, to avoid accidents caused by personal oversight. Furthermore, all major order projects mandate the signing of Non-Disclosure Agreements (NDAs) with clients; internally, the Company requires participating colleagues to sign confidentiality commitments. Documents must be transmitted using encryption methods, and any external transmission requires preliminary review and approval by the competent executive.

The Company conducts a personal data inventory annually. Through the "Personal Data Inventory Sheet," we establish a "Personal Data Document Registry" to execute personal data risk assessments and implement risk control processing. To prevent personal data from being stolen, altered, damaged, destroyed, lost, or leaked, the Company precisely tracks personal data flows while identifying and optimizing potential risk points. Pursuant to the "Regulations Governing Personal Data Protection Management" and relevant statutory rules, all departments shall execute personal data file security maintenance and management regarding data security, personnel, and equipment. Due to its positioning within the manufacturing sector, the Company has zero incidents involving the illegal collection or utilization of personal data. In fiscal year 2025, ASC received zero grievance complaints relevant to breaches of customer privacy, and zero substantiated incidents occurred involving information leaks, theft, or loss of customer data. Furthermore, the 「Implementation Status of Personal Data Protection Policy」 is disclosed on the Company's official website, solidifying customers' trust and institutional credibility toward the Company.

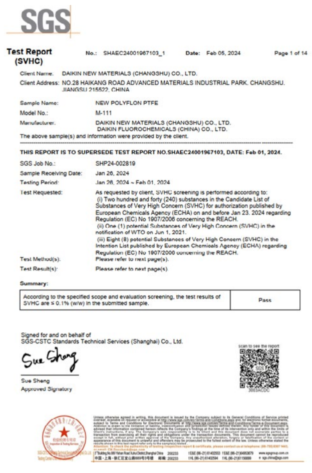
四、Outstanding Quality

4.1 Product Certification

ASC anchors its operations on satisfying customer requirements as the primary objective. Through an all-encompassing product design concept, we execute the development and fabrication of various customized fluoropolymer resin products and services, satisfying clients' diversified demands to solidify the market competitiveness of our products. Furthermore, the Company continuously innovates technologies to improve existing products, progressively advancing toward becoming a top-tier corporate entity characterized by unique specialties and a stellar reputation.

The Company’s products secure verification via recognized certifications as a quality assurance of being highly accountable to users. These solutions are accompanied by secure verification information labeling and paired with regular, ethical marketing processes—all of which seamlessly aim to enhance customers' trust and brand stickiness toward the products and the Company. In fiscal year 2025, the Company had zero incidents of regulatory non-compliance or monetary fines resulting from product and service information labeling, and zero incidents of statutory fines relevant to marketing and promotion frameworks.

Matrix of Product Safety Certifications and Disclosure Information

Product or Service Segment	PTFE-Lined Piping and Storage Tanks	M-PTFE-Lined Piping, Storage Tanks, and ISO TANKS	PFA-Lined Piping, Storage Tanks, and ISO TANKS
Certificates			
Safety and Regulatory Certification	SVHC/ROSH	SVHC/ROSH	SVHC/ROSH
Percentage of Products or Services Evaluated for Clients (%)	100□	100□	100□

Note: Percentage = (Total volume of products or services evaluated for clients / Total volume of products or services provided to clients) × 100.

4.2 Quality Assurance

The products provided by the Company undergo 100% rigorous statutory evaluations and strictly comply with information labeling requirements. Regarding various chemical stationary storage tanks, transport tanks, and piping systems manufactured utilizing PTFE series materials, if they fall within the scope of pressure vessels, they shall adhere to the pressure vessel requirements of the exporting country to secure qualified certifications, such as CNS 9788, ASME Section VIII, and JIS B8265. If there are transportation requirements, they shall comply with regional portable transport tank regulations, such as maritime ship inspections and certifications by BV (Bureau Veritas) or LR (Lloyd's Register).

Products are accompanied by comprehensive testing reports encompassing basic dimensions, mechanical strength, material performance, and specialized testing (such as steam test, gas pressure test, hydraulic test, pinhole/spark test, cleanliness, component assembly, and sealing). They are further packaged with design blueprints, instruction manuals, warranty certificates, or custom items specified by clients, ensuring that all customer requirements are thoroughly satisfied.

4.3 Customer Product Service

Honors and Recognition: 2025 Client Fab Construction Quality Award — Best Quality Control Personnel

The Company has deep-rooted expertise in product quality management, dedicating its utmost efforts to satisfying the core requirements of our clients. In fiscal year 2025, throughout the operations of the industrial supply chain, our professional colleague, Team Leader Ming-Sheng Hsieh, leveraged excellent quality control capabilities and flawless coordination with the on-site fab construction teams to proudly secure the "2025 Client Fab Construction Quality Award — Best Quality Control Personnel."

This distinguished honor not only highlights Allied Supreme’s stringent standards in product engineering and manufacturing management, but also underscores our positioning as the most trustworthy, sustainable partner for clients on their journey toward pursuing excellence. We continuously and proactively deliver comprehensive product quality services, which indirectly showcases the Company's stellar performance track record in quality control within the booming semiconductor market. In product service dimensions, Allied Supreme will continuously perform its flawless quality management role, constantly elevating the professional capabilities of QA personnel, with the target expectation that both individuals and the collective team will drive robust, continuous growth hand-in-hand.

Impact Management and Strategies for Product Quality and Reputation	
Material Drivers	The existing and stable safety and reliability of products serve as the foundational cornerstone for brand reputation. Excellent product quality and a stellar brand reputation not only establish profound trust and loyalty among customers but also influence marketing sales and market competitiveness. Furthermore, they can attract investment and business partners from diversified channels, establishing distinct differentiation and long-term competitive advantages for the brand.
Impacts and Consequences	**Impacts:** Elevating product and service quality facilitates expanding market share. In alignment with national policies, it can further enhance the Company's standing with the government and society, realizing long-term success and sustainable, stable development. A positive brand image and solid social responsibility showcase the presentation of corporate reputation, while boosting the recognition rate from stakeholders. **Consequences:** The product technologies required by the Company involve highly unique expertise. We face distinct difficulties regarding talent recruitment and manual skill cultivation, which indirectly compromises the risk of product defect rates or poor quality. Consequently, numerous errors could lead to substantial rework cost expenditures, subsequently hindering normal production capacity operations.
Policies / Strategies	Quality Policy: Customer Satisfaction, Employee Well-being, Vendor Willingness.
Goals and Targets	**Short-term:** Explicitly refine the customer service and grievance processing window, and formulate annual quality goals on an annual basis. **Mid-term:** Stabilize product quality and brand reputation, optimizing and perfecting the precision and metrics of all quality parameters. **Long-term:** Advance to become the benchmark standard for the industry, providing substantial, real contributions to society.
Management Evaluation Mechanism	1.Total cost of quality failures in fiscal year 2025 maintained at ≤ NT$250,000 / month. 2. Total number of grievance complaints maintained at ≤ 24 cases / year. 3. Product-related complaints leading to returns or severe grievances maintained at ≤ 1 case / half-year. 4. Number of personnel operational anomalies leading to recurrence maintained at ≤ 1 case / half-year.
Performance and Adjustments	1. In fiscal year 2025, the Grade A yield rate for materials achieved 96% and above, representing a 1% year-on-year increase. 2. In fiscal year 2025, the Company experienced zero violations of laws and regulations concerning product and service health and safety. 3. In fiscal year 2025, zero incidents occurred where quality assurance personnel received customer grievances or disciplinary records; simultaneously, the Company integrated training for QA personnel, accumulating 273.5 hours with total expenditures of NT$167,020, and successfully guided 3 suppliers to strengthen technical deployment. 4. The total number of customer grievances was 24 cases, successfully decreasing the recurrence rate of personnel operational anomalies by over 70%.
Preventive and Corrective Actions	1. Customer Complaints and After-Sales Support: Formulating strategic policies for customer compensation and warranty maintenance, continuously driving improvements to prevent issues from recurring. 2. Grievance Lifecycle Control: The timeline from case acceptance to final closure and settlement shall not exceed 6 months. For urgent grievances, a preliminary action plan must be delivered to the client within 3 days, executing appropriate remediation pursuant to the Customer Grievance and Suggestion Management Procedures. 3. Dedicated Liaison Windows: Senior sales executives serve as the dedicated customer contact windows. Contact Hotline: +886-3-287-5799 (Electronics: Associate Director Ying-Yi Lee / Manager Zhao-Hua Qiu; Petrochemicals: Associate Director Xu-Wei Jian). 4. Root-Cause Analysis: Pursuant to customer feedback, the Quality Assurance Department is responsible for executing root-cause analyses on anomalies, utilizing appropriate responsive modalities to deliver satisfactory solutions for clients.

五、Environmental Sustainability

5.1 Climate Change Risks and Management

According to the Global Risks Report 2025 published by the World Economic Forum (WEF), the global landscape is severely impacted by the dual crises of "geopolitical conflicts" and "climate change." The global outlook is fraught with uncertainties, facing four major structural transformations: geopolitical, demographic, technological, and climate. In terms of current realities, when facing global climate challenges, Allied Supreme adheres to the conviction of corporate sustainable development, actively responding to international carbon reduction actions. In accordance with the TCFD (Task Force on Climate-related Financial Disclosures) framework, we execute climate risk assessments to progressively strengthen climate change management. We are dedicated to driving energy transition, optimizing green manufacturing processes, and holding hands with the supply chain and stakeholders to collectively forge a more resilient and sustainable future.The Company regards climate governance as a core issue for sustainable development, utilizing the framework recommendations of climate-related financial disclosures annually to identify climate-related risks and opportunities. To deepen climate governance, the Board of Directors serves as the highest supervisory body to coordinate comprehensive climate strategies and supervise management's execution of climate-related risk management. The Company has established the "ESG Sustainability Management Committee" and its execution unit, the "Sustainability Development Bureau," to formulate climate response measures under various risk scenarios and convene at least one meeting annually to deliberate on execution effectiveness. In alignment with strategic goals, we drive climate-related operations and formulate mitigation and adaptation strategies. In recent years, global climate change has escalated into an increasingly severe topic, exerting a profound impact on corporate risks and opportunities. As society's emphasis on sustainable development continuously intensifies, ASC's risks, opportunities, response measures, and execution effectiveness analysis regarding global climate change are outlined below:

Governance Framework and Operational Status for Climate Change Mitigation	
Explicit Climate Change Governance Unit	1. Alignment of Committee and Board Oversight: To implement sustainable development goals, the Company initially established the Corporate Social Responsibility (CSR) Committee, which was formally renamed the "ESG Sustainability Management Committee" in 2022. The committee presents annual reports to the Board of Directors regarding ESG operational status. The Board directly guides the execution results and follow-up tracking of topics including climate change, ESG, and operational risks to guarantee stable corporate operations. The "ESG Sustainability Management Committee" reports directly to the Chairman's Office; the Chairman serves as the committee convener to spearhead and control ESG execution. Together with senior management from diverse functional areas, they collectively review the Company's core operational capabilities, formulate mid- and long-term sustainable development plans, and periodically review the execution status of annual sustainability work plans. 2. Material Risk Benchmarking: Evaluations of the 2026 risk map encompass a comprehensive risk assessment across all dimensions, listing risk contents with the highest severity levels, including talent cultivation and retention, fluoropolymer industry products, product manufacturing cost controls, and project contract management. Although climate-related risk topics have been integrated into this fiscal year's risk assessment scope, they have not yet escalated into a material key threat affecting the Company's current annual performance.
Integrating Climate Change into Risk and Opportunity Assessments	Pursuant to the TCFD framework recommendations and referencing information and trend reports from domestic and international professional institutions, the Company integrates its unique industry characteristics to establish a comprehensive climate risk identification and management mechanism. Through four critical steps—Identification, Analysis, Verification, and Review—the Company systematically inventories and evaluates the short-, mid-, and long-term risks brought by climate change, subsequently listing primary climate risk drivers. These encompass acute climate events' impacts on operations and the supply chain, challenges brought by long-term climate trends, alongside transition risks such as regulatory modifications, low-carbon technology deployment, and market demand shifts. The Company actively invests corporate resources into climate risk assessments. In the 2026 risk assessment report presented to the Board of Directors on December 24, 2025, the Company extended the formulation of short-, mid-, and long-term climate strategic goals and actionable pathways.

Governance Framework and Operational Status for Climate Change Mitigation

Climate Change Adaptation Strategies and Scenario Analysis

1. Pursuant to the annual risk assessment outcomes, alongside the likelihood and impact severity of climate topics, the Company evaluates the potential financial implications on the corporate entity.
2. Conduct scenario modeling and formulate relevant adaptation measures to mitigate risk impacts and elevate disaster response resilience.
3. Continuously explore and investigate opportunities for carbon adjustment and mitigation.
4. Environmental Sustainability Strategy: Construct affordable renewable energy facilities, champion environmental climate actions, and drive energy conservation and carbon reduction measures.

Based on risk evaluation results, the potential climate-related risks and opportunities that may generate material financial impacts, alongside the corresponding response strategies, are outlined in the table below:

Climate Transition Risk		
Risk (R) / Opportunity (O)	Financial Impact (+ Positive / - Negative)	Response Measures
R: Total Greenhouse Gas (GHG) Emission Controls R: Major Electricity Consumer Regulations	-Cost expenditures for electricity energy-saving measures. -Cost expenditures for mandatory renewable energy procurement required for major consumers. -Mitigation of outsourced energy procurement costs.	1. Execute Carbon Inventory Controls and Invest in Carbon Reduction: Formulate carbon footprint pathways and continuously invest in carbon reduction technologies. 2. Adhere to Statutory Frameworks for Renewable Energy Infrastructure: Construct solar power facilities or procure green certificates pursuant to major consumer regulations.
R: Carbon Tax and Carbon Fee Impacts R: Carbon-Reduction Process Improvement Measures	-Payment of carbon taxes and carbon fees elevates overall operational costs. -Capital expenditures and operational costs for carbon-reduction equipment deployment increase.	Continuous Investment in Low-Carbon Manufacturing Process Improvements: Optimize production lines, lower process energy consumption, and deploy energy-saving auxiliary machinery to mitigate potential carbon pricing liabilities.
R:Net-Zero Emissions	-Cost of compliance and carbon reduction across the product supply chain increases.	1. Sustained Execution of Greenhouse Gas Mitigation Actions: In alignment with corporate net-zero targets, drive internal emission reductions. 2. Supplier Carbon Reduction Guidance: Collaborate with the Procurement Department to assist suppliers in compiling carbon footprints. 3.Encourage Suppliers to Promote Climate Adaptation and Mitigation Measures:Drive upstream partners to implement resource circularity and emission controls.

Governance Framework and Operational Status for Climate Change Mitigation

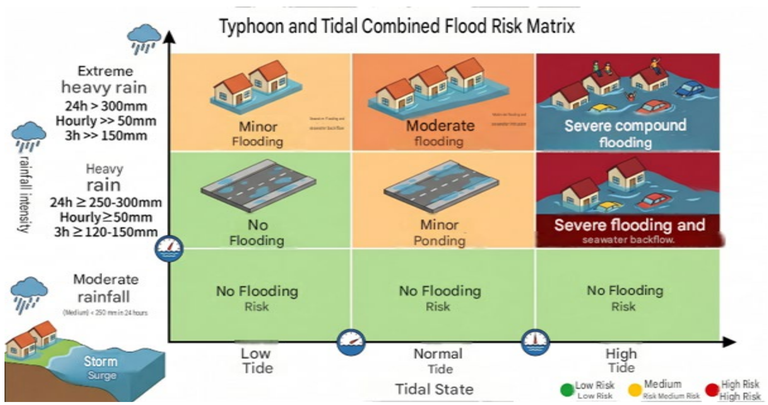
Climate Scenario Analysis and Simulation Scenarios

Physical Risk Scenario Analysis — Typoon, Torrential Rain, and Flooding.

1. The Company's primary production operational locations are heavily situated within the Changhua Coastal Industrial Park, adjacent to maritime environments. In the event of a typhoon incident leading to violent torrential rain, seawater intrusion or storm surges may occur. Pursuant to central meteorological data, the Company may face potential typhoon risks where wind velocities and intensities range between Beaufort Scale 11 to 14, with historically extreme gust scenarios reaching up to Scale 16. Wind velocities at these severe levels directly pose material threats to personnel life safety, cargo securing operations, and the security of arriving raw materials and finished product shipments. Furthermore, the entry and exit infrastructure of the industrial park relies predominantly on bridge structures connected to external networks, with only 2 primary transport routes. If a catastrophic disaster occurs, it will lead to the immediate isolation of the industrial park from external support. Table : Beaufort Wind Force Scale Risk Severity Reference Matrix:

8~9 級風	9~11 級風	12 級以上
High wind force; capable of blowing away loose objects. Walking outdoors against the wind becomes distinctly difficult.	Avert outdoor activities. Large-scale outdoor objects can be easily blown away, and outdoor trees or branches are highly prone to snapping and fracturing.	Extreme hazard risk levels. The public is strongly urged strictly not to go outdoors.

2. When typhoon-induced heavy precipitation coincides with astronomical high tide periods, the risk of localized flooding and water disasters escalates significantly. The likelihood of seawater backflow and inundation at operational sites increases. Specifically, when hourly rainfall reaches ≥ 50 mm / hour, or cumulative precipitation across a continuous 3-hour period accumulates to ≥ 120–150 mm, or 24-hour cumulative rainfall reaches ≥ 250–300 mm, combined with high tide status, it will result in severe flooding across localized lower-lying sections of the industrial park. If factory floor levels are relatively low, it can easily lead to catastrophic water damage and subsequent property losses.

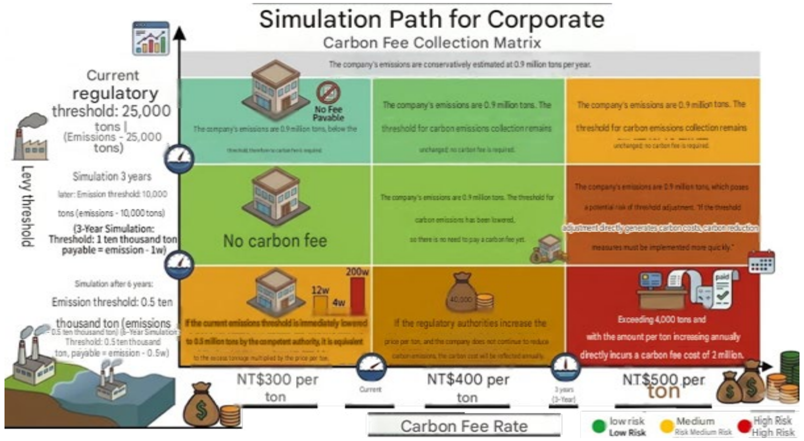
Climate Risk Identification	Key Driving Factors	Impact & Consequences	Severity Presentation via Flood Scenario Matrix
Extreme weather events during typhoons caused by climate change lead to short-term disruptions. ASC's primary production bases are located in coastal areas, exposing operations to the impacts of strong winds, heavy rain, and flooding brought by typhoons.	The severity of disasters caused by typhoons has escalated in recent years. Based on severe typhoon scenario simulations, the critical driving factors are floods and wind disasters, which further extend to secondary hazards and financial losses.	Wind disasters jeopardize employee commuting safety and raise safety concerns regarding product delivery and logistics. Flood disasters directly threaten product storage, company equipment, and asset preservation if plant locations face low-lying terrain risks.	

Governance Framework and Operational Status for Climate Change Mitigation

Conclusion: As actions responding to physical scenarios, the Company closely monitors predictable natural disaster and typhoon movements. The plants schedule periodic exterior wall cleaning and maintenance to inspect structural building safety, and implement comprehensive flood prevention notifications and safety protocols. This avoids product or safety losses induced by typhoons, reinforces relevant climate observation information in coastal industrial zones, and prevents situations of inadequate response.

Transition Risk Scenario Analysis Theme: Government Green Regulations and Customer Requirements Influencing Process Technology Changes.

The Company possesses mature manufacturing technologies. However, certain process segments tailored to customized product needs still rely on manual judgment and labor input. As the global sustainability trend develops, corporate clients are placing greater focus on the Company's ESG performance. The Company has gradually established capabilities to investigate product carbon footprints. Concurrently, the Ministry of Environment is mandating carbon fee collections based on regulatory and industry requirements. If the regulatory compliance threshold is lowered, it will lead to the company being required to pay carbon fees, which will overall drive up operating costs. According to the Ministry of Environment's carbon fee collection threshold, in addition to individual plant emissions reaching 25,000 metric tons, energy consumption will also be incorporated into the scope, adjusting the collection threshold year by year. If the Company fails to undergo process energy consumption transformation, it will face carbon fee collection costs. Furthermore, primary electricity costs are escalating annually, directly impacting cost inputs. International supply chain customers are increasingly emphasizing product life cycles and expecting the supply chain to output product carbon footprint information. Consequently, the Company must calculate these metrics and ensure the authenticity and reasonableness of its carbon emission data.

	Climate Risk Identification	Key Driving Factors	Impact & Consequences	Carbon Fee Scenario Matrix Presents Capital Cost Risks
Climate Scenario Analysis and Simulation Scenarios	Due to international focus on climate change issues and the establishment of carbon taxation and pricing systems, various countries are setting international carbon taxes and domestic carbon fees. This forces enterprises to face organizational and product carbon costs, and to legally declare and pay these levies.	International sales are subject to different carbon pricing standards set by various countries, requiring the payment of carbon taxes beyond the standard limits. Domestically, companies must pay carbon fees based on the emission thresholds defined by local industry classifications and camp operations.	International carbon taxes may be offset by domestic carbon tax/fee systems. However, if domestic regulatory authorities lower the carbon fee exemption threshold, it will lead to an increase in carbon payment costs.	

Conclusion: As actions responding to transition scenarios, the Company adopts systematic tool investments and data refinement to reduce estimation and simple allocation calculation methods. In addition to conducting carbon inventories, the focus should be on carbon reduction investments to understand significant emissions and key driving factors. This ensures the visualization and intelligent layout of production equipment, utilizes data monitoring methods to accumulate databases, and carries out improvement investments for major emission sources.

Governance Framework and Operational Status for Climate Change Mitigation

Climate Change Integration into Annual Risk Management

1. ASC classifies risks into seven major categories. Other risk scopes include corporate governance, climate change, and biodiversity risks. To ensure robust risk control and management, each department conducts an annual risk assessment in accordance with risk management regulations, evaluates risk levels, and differentiates risk severity, responsibilities, and mitigation measures. After compilation, the management team reports collectively to the Board of Directors, and the Internal Audit Office conducts risk risk-compliance reviews for each unit.
2. The Company conducts annual disclosures of climate risk information, which are published in the company's annual report and official external website.
3. Regarding climate risk, ASC adopts a proactive approach by conducting internal pre-inventories, establishing a greenhouse gas (GHG) inventory task force with a clear division of labor, and aligning with ISO 14064-1 procedural specifications and internal control systems to mutually ensure compliant operations. The task force periodically reports GHG inventory operational progress to the Chairman every quarter, examines Categories 1 and 2 according to inventory specifications, and begins preparing the 2024 inventory report in 2025. It reports results to the Board of Directors while staying attuned to the timeline for the regulatory adoption of IFRS S1 and S2 by competent authorities, progressively increasing audit scope to Category 3 year by year, and transitioning toward alignment with GHG Protocol targets.

Climate Action Metrics and Targets

To mitigate operational risks posed by climate change and strengthen climate change governance, the Company identifies potential climate-related risks and opportunities. Through comprehensive inventory, identification, and transition initiatives, the Company evaluates critical risks to formulate sustainability strategies, which serve as the core of its climate actions.

Item	Target Setting	Concrete Initiatives & Performance
Energy Management	The Company proactively strengthens employee energy-saving advocacy and enhances process safety improvements. By optimizing manufacturing processes to reduce energy consumption, the Company sets operational targets to conduct at least one energy efficiency inventory and at least one process improvement initiative annually.	In 2025, the consumption across most energy items within the Company decreased compared to 2024. The primary drivers were a reduction in order-based production volume, alongside the implementation of daily energy-saving measures and process efficiency enhancements. This performance reflects the combined outcomes of energy conservation initiatives and green energy self-consumption.
Gas (GHG) Management	1. Complete annual greenhouse gas inventories and obtain third-party assurance each year. 2. Establish carbon reduction phases for Scope 1 and Scope 2 boundaries as follows: • Phase 1 (2024–2030): Achieve a cumulative carbon reduction of 30%, with 2024 established as the base year for carbon emissions. • Phase 2 (2031–2040): Achieve a cumulative carbon reduction of 70%. • Final Phase (2041–2050): Achieve a cumulative carbon reduction of 100% to fulfill the 2050 Net-Zero emissions target. • 2025 Target: Achieve a cumulative carbon reduction of 5% (Achieved). • 2026 Target: Achieve a cumulative carbon reduction of 10% (In Progress).	In accordance with ISO 14064-1:2018 greenhouse gas inventory standards, the Company conducts routine GHG inventory operations. Progress on GHG management is reported to the Board of Directors on a quarterly basis. The standalone company successfully achieved its cumulative target reduction for annual GHG emissions (\(tCO_{2}e\)) in 2025.

Governance Framework and Operational Status for Climate Change Mitigation

Climate Action Metrics and Targets	Water Resource Management	Through an online SCADA monitoring system, the Company tracks anomalous parameters in real time to effectively mitigate water resource waste. The Company aligns with the effluent discharge standards established by the Industrial Parks Administration to ensure regulatory compliance, minimize discharges, and foster a pollution-free environment. The water resource management target is set at 0 pollution incidents and 0 legal penalties annually, successfully meeting these criteria by 2025.	In 2025, the Company continued to utilize the SCADA system to recycle and reuse water resources, achieving a total recycled volume of 14,501 m3of water resources.
	Waste Management	Implement waste reduction strategies and waste-sorting recycling advocacy. The Company tracks the usage and generation status of all resources, establishing systematic management protocols for both recyclable and non-recyclable waste to enhance resource efficiency. Furthermore, partnering waste disposal and logistics companies must be legally compliant entities certified by the government, with a strict prohibition on illegal clearing or disposal practices.	ASC actively emphasizes the continuous reuse and recycling of waste materials such as packaging, resulting in a progressive annual reduction in waste generation. Within the manufacturing processes, 90% of PFA raw materials are successfully reclaimed and recycled for reuse.
	Renewable Energy Status	Electricity consumption constitutes the primary source of the Company's greenhouse gas (GHG) emissions. Consequently, electricity conservation serves as our core carbon reduction initiative. The Company actively promotes various energy-saving campaigns and is dedicated to developing self-generated, self-consumed green energy infrastructure.	Regarding the total capacity of self-generated and self-consumed solar photovoltaic (PV) systems, as of December 31, 2025, the accumulated capacity of self-consumed solar energy reached 411.32 kW.

Financial Impacts of Climate Change

Financial Impacts Driven by Extreme Weather Events:

1. Flooding from Severe Rainfall: Extreme weather brings heavy precipitation resulting in floods. This severely risks disrupting operations through access road damage, as well as causing structural damage to plants and equipment, ultimately leading to delivery delays.

2. Water Scarcity and Supply Disruptions: Standalone production facilities rely on tap water supplied by reservoirs. In the event of a drought causing water shortages or supply restrictions, manufacturing process demands will be impacted. The Company has implemented water recycling equipment to minimize water withdrawal and mitigate this impact.

Financial Impacts from Transition Actions:

1. Regulatory and Market Shifts: Facing transition risks requires adapting to extensive policy, regulatory, technological, and market shifts. Carbon taxation across various jurisdictions will disrupt product supply chains, directly impacting costs associated with product carbon footprints and manufacturing emissions reduction investments.

2. Energy and Equipment Capital Allocation: The Company is actively implementing diverse energy inventories, consumption reduction plans, and equipment optimization initiatives to enhance resilience against evolving market dynamics and regulatory frameworks.

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Carbon Pricing Scenarios

1. The Company has established internal carbon pricing management regulations, with the policy objective of "enhancing carbon management capabilities." By setting an internal price per metric ton of carbon, GHG emissions are successfully integrated as a cost factor into budgeting considerations, serving as a supplementary tool for energy management and equipment procurement evaluations. This enhances organizational awareness of emission risks, provides reference points for strategic decision-making, and applies internal pricing to energy consumption analysis and equipment procurement reviews—thereby assisting management in understanding alternative solutions and the relative impact of carbon emission data.
2. The Company adopts a Shadow Carbon Pricing mechanism for internal carbon valuation, setting the internal price at NT$300 per metric ton of \(\text{CO}_{2}\) equivalent (\(\text{tCO}_2\text{e}\)). This serves as a parameter for internal management and valuation reference without involving actual monetary transactions. The carbon pricing calculation results are disclosed monthly along with the previous month's energy data, ensuring company executives remain informed while advancing understanding and participation in energy management and carbon reduction initiatives across all units.

Carbon Pricing Operational Model:

Operational Planning	Define Pricing	Calculate Allocation	Improve Investment	Reduce Cost
Possess data and concepts regarding the entire organization's comprehensive carbon inventory, encompassing all environmental and manufacturing equipment.	Model the company's internal carbon pricing based on the principles of shadow pricing investment and proportional allocation.	Periodically calculate emissions and output capacities, analyzing the mutual impacts of emission data before distributing them to respective units.	Utilize statistical outcomes to optimize energy consumption across high-impact equipment, thereby reducing the carbon cost generated per unit of product.	Decline product emissions and lower overall organizational footprints, mitigating the company's financial exposure to domestic carbon fees and international carbon taxes.

Managers can instantly identify the virtual financial liabilities incurred by their respective departments (e.g., Area A incurring up to NT$112,000 in monthly carbon costs). Although no actual internal fees are collected, this mechanism exerts a direct influence due to its alignment with external carbon fee frameworks. Consequently, the establishment of the carbon pricing system effectively strengthens executives' commitment to energy-intensive equipment replacement and proactive carbon reduction management. By integrating actual energy data, production volumes, and equipment power consumption, the Company avoids the inequities of traditional allocation methods based strictly on headcount or floor area. This clarifies the carbon cost responsibilities of energy-intensive units while highlighting the high-energy and high-emission phases within the manufacturing lifecycle, explicitly defining priority targets for targeted improvement.

GHG Inventory Plan & Assurance Status

ASC aligns with the "Sustainable Development Roadmap for TWSE/TPEx Listed Companies" mandated by the Financial Supervisory Commission (FSC). The Company completed the 2024 standalone entity assurance in 2025. Regarding the greenhouse gas inventory and verification status of consolidated subsidiaries, the Company completed the 2025 consolidated AFTC subsidiary assurance workflow in 2026. Looking forward, the Company expects to complete the greenhouse gas inventory for all consolidated subsidiaries by 2027, and achieve full greenhouse gas assurance for all consolidated subsidiaries by 2029.

Nature-related Financial Disclosures (TNFD) & Biodiversity Issues

The Company has not yet adopted the TNFD (The Taskforce on Nature-related Financial Disclosures) framework, nor has it completed a systematic inventory and quantitative assessment of nature-related risks and opportunities. However, given global trends surrounding biodiversity and natural capital issues, the Company remains highly attentive to the nature-related risk and opportunity disclosure framework proposed by TNFD, serving as a critical reference for strengthening corporate sustainability governance and risk management.

In 2025, ASC promoted the ISO 14001 Environmental Management System certification. Through existing environmental management frameworks, the Company carries out resource management, pollution prevention enhancement, and regulatory compliance workflows, laying the foundation for future alignment with nature-related issue management. The Company will continue to monitor TNFD developments and disclosure framework trends. Based on its operational characteristics and resource allocation feasibility, the Company plans to progressively establish internal cognitive training and management processes for these topics, disclosing relevant progress depending on the circumstances.

To address biodiversity challenges, the Company is dedicated to minimizing corporate impacts on biodiversity. A risk report submitted during the Board of Directors meeting on December 24, 2025, presented risk topics regarding biodiversity attention. Although the Company does not exert direct or significant impacts on biodiversity, it maintains focus on the environmental impacts of its own emissions, which informs the formulation of its 2026 sustainability strategy. In 2025, the Company inspected whether its plants, offices, or supply chains were located within ecologically sensitive areas. Utilizing the "Taiwan Ecological Network" map published by the Forestry and Nature Conservation Agency under the Ministry of Agriculture, the Company examined whether its operational scope fell within ecological conservation hot spots. According to search results from the Ecological Survey Database System, the Company's primary operational sites and management outcomes are outlined below：

Key Operational Site	Primary Reason	Habitat Boundaries	Species Name	Management Outcomes
Changhua Plant	The Changhua Coastal Industrial Park accommodates a high concentration of employees and serves as the Company's primary operational and manufacturing hub. The production facilities are located near conservation zones.	Western Taiwan Strai	Indo-Pacific Humpback Dolphin	1. The consumption of fossil fuels and the generation of significant manufacturing wastewater, alongside waste gases from forklifts during processing, present risks of emissions pollution; hence, these are strictly managed. 2. The Company's wastewater is uniformly funneled to the Changhua Coastal Industrial Park Service Center. Required service fees are paid monthly, and the park authorities handle centralized treatment before any discharge is permitted. 3. In 2025, zero environmental leakages or discharge levels failing to meet regulatory standards occurred.
		The border between Shengang Township in Changhua County and Taichung City serves as a wildlife conservation area. Tacheng Township in Changhua County and the Jhuoshui River estuary bordering Yunlin County are key wintering and migratory stopover sites for conservation bird species in Taiwan.	Black-faced Spoonbill Oriental Stork	

Note: The Company's other sites are located in Taoyuan, Hsinchu, and Tainan, with operational profiles limited to administrative office activities. Therefore, assessments indicate no material impact on biodiversity.

Status of Alignment with IFRS S1 and S2

The Company's paid-in capital is under NT$5 billion. Therefore, according to the mandatory timeline, the Company is required to adopt the IFRS Sustainability Disclosure Standards S1 and S2 starting from 2029 (to disclose fiscal year 2028 data). ASC highly values the development of global sustainability disclosure standards. In response to "IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information" published by the International Sustainability Standards Board (ISSB), the Company has embedded these requirements as key items within corporate governance and risk management. Currently, the Company is in the planning and preparatory phase prior to formal adoption. An explicit action roadmap has been established to ensure that future sustainability reports fulfill the information quality criteria of "faithful representation" and "materiality." The Company strictly follows the IFRS sustainability disclosure alignment schedule mandated by the Financial Supervisory Commission (FSC) for listed companies. Currently, the Company is actively studying the standards' frameworks, participating in relevant introductory seminars, and revising internal control systems for sustainability information management to ensure seamless integration between internal controls and sustainability data collection processes.

To ensure the accuracy and credibility of disclosed information, the Company plans to engage external independent certified public accountants (CPAs) for specialized consulting and assurance in future workflows. Utilizing the professional third-party perspective of auditors, the Company aims to optimize the quality of sustainability-related financial disclosures and implement the integration of financial and sustainability datasets. Progress reports will be submitted to the Board of Directors periodically, enabling the Board to continuously oversee capital inputs for sustainability-related activities, identify material climate-related risks and opportunities, and progressively establish a balanced metrics framework linked with financial indicators, thereby satisfying stakeholders' expectations for transparency.

The Company recognizes the profound importance of the IFRS S1 standard on capital markets. In the future, the Company will utilize robust internal audit mechanisms and CPA audit guidance to ensure that sustainability reports not only meet regulatory compliance but also truthfully reflect the Company's operational resilience and green value-creation capabilities. The Company deeply understands that sustainability data transparency and assurance validity form the bedrock of corporate reputation. Although current regulations have not yet mandated compulsory enforcement, the Company has proactively launched the following foresight initiatives:

1. In 2025, the Company established the "Sustainability Information Management Regulations." In 2026, it completed the institutionalization of sustainability data management controls across all subsidiaries within the Group. This integrates environmental and social metrics from global operational

sites, ensuring that overseas facilities—even if exempt from localized regulatory reporting obligations—can synchronize high-quality data monitoring with the parent company.

2. To address physical risks driven by climate change—such as extreme weather-induced water shortages and operational downtime—the Company has embedded climate resilience into daily ISO management frameworks via PDCA (Plan-Do-Check-Act) mitigation and response strategies. In 2025, the Company established and obtained certification for the ISO 14001 Environmental Management System, strengthening its climate and environmental management capabilities.

3. Utilizing concrete data management, the Company demonstrates its determination to achieve net-zero carbon emissions. The Company has expanded its organizational emission reporting boundary, extending tracking to overseas subsidiaries and broadening its scope from operations down to product life cycles. In 2026, capital was deployed to initiate ISO 14067 product carbon footprint (PCF) assessments, with the expectation of securing third-party assurance for one product line within 2026.

The Company will continue to deepen its alignment workflows with IFRS S2, and expects to complete parent-subsidiary greenhouse gas inventories and third-party assurance within the next two years. By leveraging digitized management systems, the Company will enhance the processing efficiency of sustainability information, converting "environmental responsibility" into a distinct "competitive advantage."

5.2 Core Material Management

The Company's raw material procurement is driven strictly by order requirements, avoiding the excessive storage of non-essential materials. A safety stock mechanism is established to control inventory, ensuring that material supply remains insulated from significant fluctuations in the external market or crude oil prices, thereby maintaining stable operational and manufacturing activities. In daily operations, the Company prioritizes the selection of raw materials that are environmentally certified and energy-efficient, as well as eco-friendly commercial daily-use goods. In 2025, the Company participated in the Ministry of Environment's green procurement program, demonstrating strong commitment to reducing resource consumption and driving green innovation. Through joint collaboration among the sustainable procurement unit, procurement department, finance, human resources, and other units, environmental protection and energy conservation considerations are embedded into upstream procurement, project evaluations, and daily sourcing items. Relevant green procurement and energy-saving principles have been institutionalized and quantified. Within its operational scope, the Company procures products that comply with green purchasing and energy-saving requirements, reporting green procurement items and expenditure amounts to the Ministry of Environment. In fiscal year 2025, the Company achieved a green procurement performance totaling NT$ 50,548,759.

Material Topic: Green Procurement and Low-Carbon Production	
Material Drivers	Driven by global carbon reduction mandates and evolving environmental legislation—such as the EU's Carbon Border Adjustment Mechanism (CBAM)—suppliers are increasingly required to possess carbon accounting capabilities and green transformation competencies. Within the scope of imported EU regulated goods, enterprises capable of supplying low-carbon products will secure a distinct competitive advantage in the market.
Impacts and Consequences	**Impact:** Selecting eco-certified products and services can significantly mitigate corporate carbon footprints and combat climate change. Utilizing renewable or sustainable products reduces energy and maintenance costs over the long term, minimizes the extraction and depletion of natural resources, and safeguards ecosystems.Implementing corporate green procurement can demonstrate social and environmental responsibility, strengthen brand appeal to eco-conscious consumers, and enhance market competitiveness. **Consequences:** One of the Company's product lines currently falls within the scope of the EU's Carbon Border Adjustment Mechanism (CBAM) regulations. Consequently, the Company must rigorously assess the profound impacts driven by carbon pricing. Beyond possessing carbon inventory capabilities, it is imperative to prioritize suppliers that adhere to green environmental criteria from the procurement source, thereby reducing corporate emissions. Furthermore, corporate green procurement behaviors can influence government environmental policies and regulations, driving the advancement of more stringent environmental standards, while simultaneously affecting the weight of cost expenditures.
Policies / Strategies	The Company defines green procurement as securing products certified by the Ministry of Environment that "enhance social benefits or reduce social costs."
Goals and Targets	**Short-term:** Report green procurement expenditures to the Ministry of Environment, and systematically map out the quantities and boundaries of green material sourcing. **Medium-term:** Optimize manufacturing process parameters to decrease the defective rateof non-conforming products, minimize raw material scrap, reclaim and reinput processed materials into the production line, enhance material utilization efficiency, reduce single-use plastic consumption, and avoid excessive sourcing that leads to material deterioration. **Long-term:** Continuously implement waste reduction operations and equipment maintenance to minimize non-essential material consumption and scrap generation.
Management Evaluation Mechanism	1. Periodically calculate green procurement expenditure amounts across various categories. When evaluating suppliers, proactively prioritize inquiries and source prices for products or services that possess Environmental Protection Badges, Energy Labels, Water Saving Badges, Green Building Material Badges, or Carbon Footprint Labels. 2. Utilize the Ministry of Environment's "Green Living Information Website" to formally report annual green procurement expenditure amounts for private enterprises. 3. Achieve a progressive year-on-year reduction in statistical emissions data across Scope 3 organizational boundaries.
Performance and Adjustments	Awarded the "2025 Outstanding Green Procurement Enterprise" by the Environmental Protection Bureau of the Changhua County Government.
Preventive and Corrective Actions	1. Reporting content is submitted based on retained physical certificates and vouchers, achieving a reporting accuracy rate of 100%. In the event of any discrepancies, the Company proactively reports to the Ministry of Environment to perform data verification and corrections. 2. Currently, the implementation and reporting of green procurement are driven voluntarily by the Company, and have not yet been mandatorily required by competent regulatory authorities or corporate clients. Therefore, within the procurement process, comprehensive evaluations are prioritized based on economic benefits, environmental benefits, and practical utility, ensuring that no abnormal conditions occur within the Company's business operations.

Due to the constraints of product characteristics, the materials used by the Company consist almost entirely of non-renewable inputs, and there are currently no reclaimed products or associated packaging materials. To conserve resources and adhere to the principles of environmental sustainability, the Company maps out resource and energy utilization strategies—such as manufacturing process improvements and operational efficiency enhancements—or reclaiming and reusing raw materials to reduce energy waste and minimize water resource depletion. Although the PFA raw materials utilized by the Company are non-renewable inputs, the Company reclaims and reuses production scrap, achieving a recycling and reuse rate of 90% for PFA materials.d

Raw Material Name	Unit	Renewable Status	2023	2024	2025
Fiberglass Cloth	Tons	Non-renewable	47	19	13
PE Film	Tons	Non-renewable	6	4	3,517
Flange	Tons	Non-renewable	97	108	97
Steel Pipe	Tons	Non-renewable	149	104	230
SHPTP Hose Material	Meters	Non-renewable	19,752	15,753	8,616
PP Sealing Plate	Tons	Non-renewable	3	5	2
Wooden Base Plate	Tons	Renewable	48	16	17
EPE Foam Shee	Rolls	Non-renewable	353	386	347
PE Black & White Film	Rolls	Non-renewable	480	600	360
Continuous PE Bag	kg	Non-renewable	2,306	3,558	5,068
PE Stretch Film	Rolls	Non-renewable	2,884	3,312	3,955
Yellow Double-Sided Tape (Cotton) DS17	Rolls	Non-renewable	3,780	4,620	2,880
Masking Tape	Rolls	Non-renewable	900	2,134	1,252
PVC Cloth Tape	Rolls	Non-renewable	576	864	288
Heat-Resistant Solder Masking Tape	Rolls	Non-renewable	1,180	770	356
OPP Tape	Rolls	Non-renewable	480	2,280	2,160
Green Waterproof Tape	Rolls	Non-renewable	520	1,573	1,299
Heat-Resistant PI Tape	Rolls	Non-renewable	2,460	720	720
Flat PVC Tape	Rolls	Non-renewable	0	890	480

Note 1: Material categories include: raw natural resources, ores, iron, wood, and plastic pellets; lubricating oils used for machinery, semi-finished components or parts, and packaging materials.

Note 2: Non-renewable refers to resources that cannot be replenished in the short term, such as coal, natural gas, metals, minerals, and petroleum; renewable refers to resources that can grow back or regenerate after harvesting.

5.3 Energy Control

In the beginning, companies managed energy primarily driven by intense pressure from operating expenses, implementing energy conservation through promotional slogans and campaigns to achieve consumption reductions. Today, this focus has evolved from a simple practice of "saving electricity and reducing utility bills" into a strategic imperative deeply linked with corporate survival, competitiveness, and sustainable development. Under the global trends of carbon neutrality and energy transition, enterprises must utilize visualized, intelligent, and data-driven energy management systems to realize multi-faceted, critical energy benefits. ASC keeps close tracking of the impacts driven by energy consumption and adopts proactive countermeasures; consequently, energy management has been integrated into our material topics.

Material Topic: Energy	
Material Drivers	Energy consumption is a daily necessity for everyone. For us, energy is the lifeblood of corporate sustainable operations. Energy supply dynamics are heavily influenced by international carbon issues and COP climate summits, which in turn shape environmental regulations and green initiatives across various nations. Facing global trends and the inevitable rise in future energy costs, the Company adopts the evaluation and deployment of self-built green energy infrastructure as one of its core sustainability strategies, proactively preparing for future market constraints and low-carbon regulatory demands.
Impacts and Consequences	**Impacts:** Energy transition encompasses dual considerations of fairness and social impact, ensuring that all stakeholders have equitable access to energy resources while insulating them from the volatility of upstream energy pricing. Elevating employee awareness directly shapes energy conservation habits in daily operations and equipment usage; therefore, the Company must strengthen environmental training for personnel to enhance carbon reduction consciousness. **Consequences:** International energy prices continue to experience volatility, while domestic electricity demands escalate steadily. Adjustments in energy policies and power tariffs directly affect operating costs; hence, enterprises must dynamically calibrate their energy utilization strategies. Given that power consumption represents the primary source of the Company's greenhouse gas emissions, establishing an energy management system that complies with international standards is imperative to sustain market competitiveness amidst heightened scrutiny from government bodies, financial institutions, and product value chains. Furthermore, climate change intensifies the frequency of extreme weather events, which threatens the stability of energy supply networks; the Company must avoid power disruptions that halt manufacturing processes and reinforce climate risk management frameworks.
Policies / Strategies	"Corporate Social Responsibility, Sustainable Development, Global Alignment, Regulatory Compliance."

Goals and Targets	**Short-term:** Audit high-power and high-consumption equipment, install smart power meters to monitor electrical data across all machinery, and calculate the exact energy consumption and carbon emissions generated within respective production areas. Implement behavioral constraints and advocacy through daily energy-saving measures. Leverage the tracked data to execute targeted process efficiency improvements, thereby lowering power consumption at the source of high-impact manufacturing .Provide energy accounting and calculation training for suppliers, utilizing daily energy conservation practices to lead communication and joint commitment. **Medium-term:** Build systematic digital tools to detect anomalies in high-consumption machinery in real time, preventing unproductive energy dissipation. Formally establish and integrate the ISO 50001 Energy Management System. **Long-term:** Continuously scale up the capacity of self-built renewable energy infrastructure to decrease reliance on external grids. Calibrate operational shifts and scheduling configurations to optimize the load distribution, mitigating grid burdens during peak electricity demand windows.
Management Evaluation Mechanism	Adhere to regulatory green energy reporting criteria, targeting an annual electricity conservation performance of at least 1% compared to established energy baselines.
Performance and Adjustments	1. In 2025, completed the construction of solar photovoltaic (PV) systems across 3 distinct zones, reaching an aggregate self-consumed solar capacity of 411.32 kW. 2. In 2025, officially commissioned the solar power facilities for self-generation and self-consumption, achieving a utilization volume of 250,690 kWh of self-produced green electricity within that fiscal year.
Preventive and Corrective Actions	1. Establish an energy management contingency mechanism to ensure that energy supply strategies can be rapidly calibrated and deployed in the event of unexpected power outages. 2. Implement employee training and energy conservation advocacy to elevate internal energy-saving awareness and drive targeted energy-saving action plans. 3. Conduct advocacy for critical suppliers to jointly promote energy conservation and carbon reduction, guiding them on energy and product carbon emission calculations to align with global ESG trend requirements.

5.3.1 Energy Consumption Status

Energy consumption is inevitable across company operations and factory manufacturing. In response, the Company proactively formulates and executes energy conservation initiatives to achieve sustainable energy goals. In 2025, the consumption across most energy items within the Company decreased compared to 2024. This direct year-on-year reduction in various energy items was achieved through the implementation of daily energy-saving measures and process efficiency enhancements.

Energy Consumption Status Over the Past Three Years

Quantitative Metrics		Unit	2023	2024	2025
Non-renewable energy	Electricity Consumption	kWh / Year	14,536,236.84	13,671,071.10	12,188,273.70
		GJ	52,330.45	49,215.86	43,877.79
	Liquefied Petroleum Gas (LPG)	KG / Year	15,456	12,895.76	16,034.90
		GJ	780.05	584.43	402.07
	Diesel Consumption	L / Year	56,912	51,763	24,921.00
		GJ	2,000.21	1,871.65	900.47
	Liquefied Natural Gas (LNG) Consumption	m³	77,443	89,609.28	39,350.40
		GJ	2,592.16	3,319.78	1,460.56
	Gasoline Consumption	L / Year	14,400.58	14,617.89	10,369.90
		GJ	469.97	465.38	329.14
Renewable Energy	Self-Generated and Self-Consumed Solar Energy	kWh / Year	-	-	250,690.00
		GJ	-	-	902.48
Total Energy Consumption		GJ	58,172.84	55,457.10	47,962.45
Organization-Specific Metric		Revenue (Millions NTD)	5,692.353	6,457.399	4,726.102
Energy Intensity		GJ / Revenue (Millions NTD)	10.22	8.59	10.15

Explanatory Notes:

1. Conversion Factors: The conversion factors are calculated based on the latest revised specifications from the Ministry of Environment for fuel heating values. The electricity heating value is converted at 1 kWh = 0.0036 GJ.
2. Electricity (J): Annual electricity consumption (kWh) × 5,993 KJ/kWh.
3. Liquefied Petroleum Gas (LPG) (J): Annual consumption \((\text{kg}) \times 5,958 \text{ (Heating Value)} \ times 1.818 \text{ (Unit Conversion)} \times 4,184 \text{ J}\).
4. Gasoline (J): Annual consumption \((\text{L}) \times 7,586 \text{ (Heating Value)} \times 4,184 \text{ J}\).
5. Diesel (J): Annual consumption \((\text{L}) \times 8,636 \text{ (Heating Value)} \times 4,184 \text{ J}\).
6. Liquefied Natural Gas (LNG) (J): Annual consumption \((\text{m}^3) \times 8,871.15 \text{ (Heating Value)} \times 4,184 \text{ J}\).

   Note: The heating value for natural gas is based on the monthly average heating value provided by the supplier × 0.9, configured as the lower heating value for use.
7. Renewable Energy (Self-Generated & Self-Consumed Solar) (J): Annual self-consumed solar electricity (kWh) × 3,600 KJ/kWh.
8. Note: The datasets for self-consumed solar electricity are based on the Company's solar monitoring platform.
9. Energy Intensity (GJ): Total Energy Consumption \((\text{GJ}) \div \text{Organization-Specific Metric (Millions NTD)}\).
10. Organization-Specific Metric: Defined as Revenue (Millions NTD).
11. The gasoline used by the Company's corporate vehicles was previously included under travel expense reimbursements, making it difficult to differentiate between claims for corporate vehicles versus private vehicles. This resulted in an inability to distinguish private car usage from corporate fleet gasoline consumption. In the fourth quarter of 2022, the Company introduced the CPC Fleet Card mechanism, enabling complete data tracking starting from fiscal year 2023.
12. Covers the Changbin Plant (A1, A2, A3), Taipei Office, Taoyuan Office, Hsinchu Office, Tainan Office, as well as leased land and corporate vehicles over which the Company exercises operational control.

5.3.2 Energy Conservation Performance

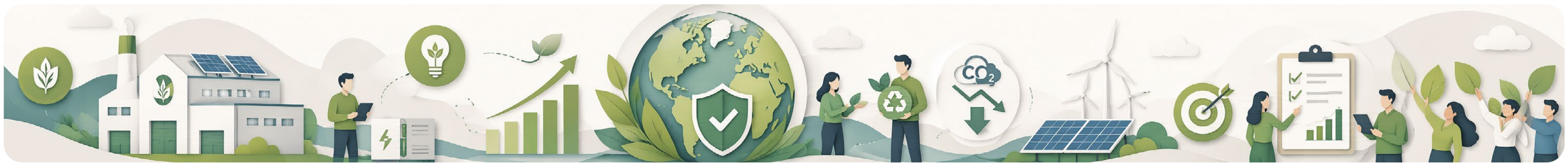
To fully implement sustainability principles, the Company formulates environmental strategies, targets, and action plans, encouraging all employees to participate in energy-saving and carbon-reduction initiatives. This builds a shared mindset of valuing energy resources and contributes collectively to global environmental sustainability. The primary configurations are outlined below:

上品節能減碳策略			
Item	Mitigation Strategy	2025 Concrete Initiatives & Performance	2026 Action Plan
Electricity Reduction	1. Elevate the ratio of self-built green energy. 2. Perform equipment maintenance and install variable frequency drives (VFDs) to enhance equipment efficiency. 3. Prioritize energy-saving machinery when replacing legacy, high-consumption equipment.	1. In 2025, electricity consumption decreased by 1,493,838.40 kWh compared to 2024. Based on the 2025 carbon emission factor of 0.466 kg CO_2e/kWh published by the Energy Administration, Ministry of Economic Affairs, this translates to a reduction of approximately 11.95 metric tons of carbon dioxide emissions. 2. In 2025, solar photovoltaic (PV) systems were constructed across 3 distinct zones, reaching an aggregate capacity of 411.32 kW. These facilities were officially commissioned for self-generation and self-consumption, utilization totaling 250,690 kWh of green electricity within that fiscal year.	1. Leverage the carbon inventory system to identify internal emission hot spots. 2. Utilize equipment monitoring data to capture product-level emission hot spots, and evaluate targeted capital investments for improvement.
Fuel Reduction	1. Encourage employees to utilize carpooling or public transportation for commuting. 2. Adopt video conferencing platforms to minimize internal business travel footprints. 3. Replace diesel-powered forklifts with electric models.	1. Implement behavioral campaigns to eliminate unproductive equipment idling. 2. Evaluate alternative solutions for energy-intensive machinery.	Leverage the ISO 14064-1 greenhouse gas inventory system to understand internal emission hot spots, thereby mitigating the use of high-emission equipment.
Water Reduction	1. Deploy SCADA systems for data monitoring, recycling, and reuse. 2. Install water-saving aerators and flow restrictors across water facilities.	In 2025, the Company continued to utilize the SCADA system to recycle and reuse water resources, achieving a cumulative recycled volume of 14,501 m^3 of water. Concurrently, capital was deployed to install smart electricity meters integrated with the SCADA tracking network to visualize power consumption across water-processing equipment, serving as reference datasets for subsequent equipment energy-saving configurations.	Continuously implement the SCADA monitoring system to track the consumption parameters of water resource networks.
Waste Reduction	1. Promote electronic manifests and digital workflows to decrease paper consumption 2. Implement green procurement frameworks. 3. Provide reusable dining utensils, and enforce thorough waste sorting and resource recycling initiatives.	The Company defines green procurement as securing products certified by the Ministry of Environment that "enhance social benefits or reduce environmental footprints." In the initial phase, green sourcing principles are systematically integrated into office supply procurement and operational commodities, such as paper towels, energy-efficient appliances, and eco-friendly commercial daily-use goods. Furthermore, internal departments are actively encouraged through green sourcing awareness campaigns to submit purchasing requests for equipment or products that possess Energy Labels, Green Building Material Badges, or eco-friendly certificates.	Leverage the ISO 14001 Environmental Management System to build a comprehensive environmental control framework, ensuring implementation through standardized operational methodologies.

5.4 Mitigating Emissions

Material Topic: Emissions	
Material Drivers	The Company belongs to the chemical industry and operates manufacturing facilities. Driven by the operational and production requirements, air pollutants and manufacturing wastewater are generated post-process. The Company adopts legally compliant processes, invests in the procurement of relevant pollution prevention equipment, and legally applies for associated permit certifications. On a daily basis, a rigorous attitude is maintained to manage various emissions, avoiding potential environmental pollution risks.
Impacts and Consequences	**Impact:** Through the integration of emission management and green procurement principles, selecting raw materials and processes with lower environmental impacts helps decrease the overall supply chain's emission footprint and environmental burden. This mitigates adverse impacts on air quality and ecological systems, fostering environmental sustainability. It guides the supply chain toward a low-carbon, eco-friendly direction, enhances product and corporate brand value, and meets the market's escalating emphasis on environmental performance. Strengthening long-term corporate competitiveness and supply chain resilience simultaneously safeguards employee and community health and safety, delivering positive impacts on labor rights and quality of life. **Challenge:** As climate-related regulations, carbon pricing mechanisms, and green procurement mandates gradually intensify, the costs of raw materials or services may rise accordingly. If carbon reduction and supply chain management are not effectively controlled, it will increase pipeline costs and exert operational pressure on enterprise management. If supply chain or process emission management is handled improperly, it may still lead to environmental pollution, triggering subsequent environmental remediation demands and associated costs, while increasing impacts on the surrounding environment and potential ecological hazards. If emission controls or supply chain management are poorly governed, they could still pose direct or indirect risks to employee and community public health, health and safety, and human rights.
Policies / Strategies	The Company establishes "Emissions" as a critical environmental management item, incorporating regulatory compliance as one of its most essential policies. The objective is to mitigate carbon risks and continuously optimize emission performance. Through moderation optimization, equipment upgrades, and other methods, the Company minimizes operational impacts on the environment. Utilizing multi-faceted strategies such as regulatory adherence, renewable energy deployment, and emission monitoring management, the Company progressively fortifies its emission management framework, serving as an important foundation for driving low-carbon operations and environmental sustainability.
Goals and Targets	**Short-term:** Install new air pollution prevention equipment to reduce environmental impacts driven by VOCs. Utilize prevention equipment to collect, capture, and process emissions, achieving compliance with regulatory control methodologies. **Medium-term:** Continuously evaluate the integration of low-carbon technologies and process improvement initiatives to mitigate emission risks driven by business activities. Assess energy transition frameworks, expand renewable energy consumption, and elevate the ratio of green power utilization to decrease reliance on traditional power sources. **Long-term:** In alignment with national net-zero emissions policy directions, progressively incorporate emission management and carbon reduction into long-term operational strategies and planning. This reinforces corporate climate resilience, while continuously tracking government carbon fees, carbon taxes, and the development of associated mechanisms to evaluate appropriate reduction, offsetting, or mitigation measures, thereby enhancing corporate competitiveness.

Management Evaluation Mechanism	1. In 2025, completed the deployment of solar power infrastructure to elevate renewable energy utilization. The Company established self-generated and self-consumed solar PV facilities integrated with smart monitoring systems to periodically review the solar power efficiency across various plants, serving as management baselines for evaluating renewable energy utilization and carbon reduction parameters. 2. The Company legally declares stationary air pollutant and resource recycling data in accordance with regulatory criteria, utilizing the SCADA system for continuous monitoring and management to minimize emission impacts on the environment. Based on the declared datasets, the Company's annual emissions for this fiscal year are: 2025 Nitrogen Oxides (\(\text{NO}_{x}\)) emissions: 5.98 KG; annual Sulfur Oxides (\(\text{SO}_{x}\)) emissions: 0.05 KG. Both metrics fall below the thresholds requiring air pollution fee payments. 3. Regarding various electricity consumptions and manufacturing wastewater discharges, the Company utilizes the SCADA system to monitor real-time consumption and water recycling workflows. This enables precise tracking of water reuse and energy parameters, thereby maximizing resource utilization efficiency. 4. Review and verify the construction and operational content of contractors, strictly prohibiting any uncontrolled emission leakage incidents. 5. The Company complies with the discharge regulations set by the Changhua Coastal Industrial Park Service Center. It conducts irregular spot checks and testing of emission datasets, with discharge results presented via official billings. All metrics conform to regulatory standards, serving as key evidence to confirm emission management effectiveness and legal compliance.
Performance and Adjustments	1. In 2025, the Company completed its inaugural ISO 14064-1 greenhouse gas inventory and secured third-party assurance. 2. In 2025, the total number of anomalous emission incidents across various operations within the Company was 0.
Preventive and Corrective Actions	In alignment with the industrial park's irregular spot checks, the Company has autonomously deployed a SCADA monitoring system. This system is configured with specific threshold alerts; upon triggering an alarm, response mitigation protocols are immediately activated, such as equipment shutdown or localized leak prevention measures.



5.4.1 Greenhouse Gas Emissions

The Company has adopted the ISO 14064-1:2018 greenhouse gas inventory specifications to conduct its greenhouse gas inventory operations. Progress regarding greenhouse gas management is reported to the Board of Directors on a quarterly basis. The inventory boundaries encompass: Changbin Plant A1, Changbin Plant A2, Changbin Plant A3, Taipei Office, Taoyuan Office, Hsinchu Office, Tainan Office, and 2 warehouse properties. Furthermore, in fiscal year 2025, the U.S. subsidiary and China Jiaxing subsidiary were newly incorporated into the disclosure scope. In total, direct greenhouse gas emissions, indirect greenhouse gas emissions, and other indirect greenhouse gas emissions were tracked across 11 operational sites, utilizing the operational control approach to define organizational boundaries. The total greenhouse gas emissions for 2025 are detailed below :

Item	2023	2024	2025
Scope 1: Direct GHG Emissions (tCO_2e)	646.4194	650.4036	449.3846
Scope 2: Indirect GHG Emissions (tCO_2e)	7,180.9010	6,480.0876	5,683.9014
Scope 3: Other Indirect GHG Emissions (tCO_2e)	1,772.8418	1,489.8737	1,770.5162
Total Emissions = Scope 1 + Scope 2 + Scope 3 (tCO_2e)	9,600.162	8,899. 377	7,903.805
GHG Emission Intensity (tCO_2e/Revenue (Millions NTD))	1.687	1.378	1.672

Note: 1:Starting from fiscal year 2025, this dataset expands its disclosure boundaries to newly incorporate the U.S. subsidiary and China Jiaxing subsidiary. Scope 1 targets emission sources that are directly owned or controlled by the Company, which encompass stationary combustion sources, process emissions, mobile combustion sources from transportation, and fugitive emission sources. Emission factors are calculated based on the latest announcements from respective suppliers, the Ministry of Environment, and the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6).

Note: 2:Scope 2 refers to energy indirect emissions, specifically purchased electricity. The emission factors for purchased electricity are cited from the latest datasets announced by the Energy Administration, Ministry of Economic Affairs.

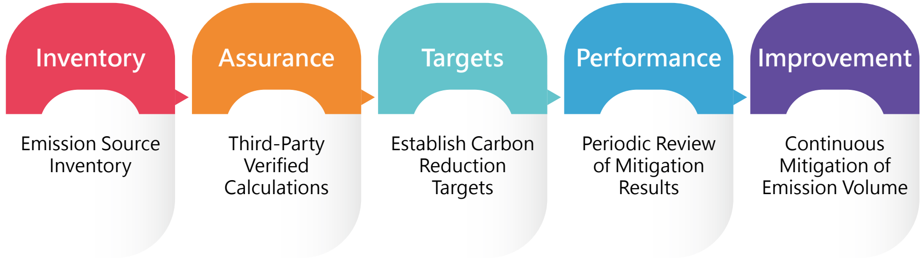
Note: 3:The greenhouse gas types inventoried encompass: Carbon Dioxide (CO_2), Methane (CH_4), Nitrous Oxide (N_2O), and Hydrofluorocarbons (HFCs).

Note: 4:Defined as Revenue (Millions NTD).

5.4.2 Carbon Reduction Management

Carbon reduction management stems from a comprehensive emissions inventory and verified emissions data, which guide strategic capital allocation toward critical carbon reduction pathways. In 2025, the Company completed its ISO 14064-1 greenhouse gas inventory and third-party assurance for fiscal year 2024, thoroughly auditing Category 1 and Category 2 emission sources within its operational control boundaries. Moving forward, the Company is progressively incorporating Category 3 through Category 6 into its annual inventories to gain full visibility over its emission sources. According to statistical results, the Company is currently not subject to the mandatory carbon fee collection thresholds regulated by the Ministry of Environment. To systematically evaluate carbon mitigation, the Company benchmarks against the "Principles for Reviewing Greenhouse Gas Emission Incremental Offsets for Development Activities" published by the Ministry of Environment (formerly the Environmental Protection Administration, Executive Yuan). The Company assesses and implements greenhouse gas reduction measures, including the planned construction of rooftop solar photovoltaic systems within the Changbin Plant site. Furthermore, the Company evaluates and executes upgrades for plant facilities—such as boiler replacements, fuel switching, HVAC optimizations, lighting retrofits, commuter advocacy for replacing employees' legacy motorcycles, and potential carbon capture initiatives. All existing plant facilities across the Company follow these offset principles to deploy relevant carbon reduction and green electricity measures. The framework under the Ministry of Environment's offset principles for development activities is outlined below :

1. Emission reductions achieved by converting coal-fired or oil-fired equipment to natural gas or biogas fuels.
2. Emission reductions achieved by retrofitting or replacing existing boiler systems.
3. Replacing legacy, low-efficiency lighting infrastructure, and selecting high-efficiency HVAC equipment.
4. Other approved carbon mitigation initiatives.



In addition to implementing emission mitigation controls at the organizational level, the Company focuses heavily on the raw materials utilized in its products. In 2025, the Company introduced green procurement reporting, and plans to formally adopt the ISO 14067 Product Carbon Footprint (PCF) management system in 2026. Advancing from organizational-level "cap control" to product-level "detailed accounting" represents an indispensable milestone for the enterprise to fulfill its net-zero pathway. Organizational carbon footprint inventory calculations clarify the comprehensive emission profile of the entire enterprise from a top-down perspective. In contrast, the product carbon footprint shifts the lens from a macro viewpoint to a micro focus, executing an in-depth analysis of a specific product’s "Life Cycle" (from cradle-to-gate, or cradle-to-grave). This methodology aims to identify "Carbon Hotspots" within the manufacturing processes—such as high energy consumption in specific segments or high carbon intensity in particular materials. These insights provide vital feedback to drive R&D design optimizations and manufacturing process improvements. Furthermore, through supplier engagement and negotiations, the Company aims to lower the carbon intensity of upstream raw materials. This framework not only achieves product carbon footprint data verification but also strategically mitigates the total emission volume within Scope 3 organizational boundaries.

5.5 Water Resource Utilization

Material Topic: Water and Effluents	
Material Drivers	1. To ensure excellent product quality, ASC consumes a significant volume of municipal water for testing during the manufacturing process. Therefore, water supply and volume are critical keys to continuous operations. 2. In the manufacturing process, a large amount of water resources is recycled through the monitoring system to increase the utilization rate. Tested water quality complies with government standards, and the Company continuously adheres to government regulations to maintain a pollution-free environment. 3. Tap water is provided for domestic use in work areas, and reverse osmosis (RO) drinking fountains are available in all operational spaces. 4. Regarding the discharge of utilized water resources, the Industrial Park Administration bureau conducts unified wastewater quality testing, and the Company pays corresponding sewage treatment fees.
Impacts and Consequences	**Impacts:** Through the internal water recycling system and related monitoring control mechanisms, the Company effectively manages process water and wastewater discharge. This ensures effluent meets regulatory standards, reduces pollution risks to the surrounding environment and local water bodies, and promotes the sustainable circular utilization of water resources. Implementing water recycling systems and management measures helps enhance water-use efficiency, decreases reliance on external water sources, and strengthens water supply stability to avoid community concerns over water scarcity. **Consequences:** Improper management of water usage or effluent discharge could cause pollution to surrounding water bodies, impacting ecosystems and the environment. If water discharge fails to meet legal standards, the Company will face regulatory penalties and remediation requirements, directly damaging corporate reputation and stakeholder trust, while increasing subsequent costs for corrective actions or environmental restoration. The Company's primary water source relies on the Liantan Reservoir; if insufficient rainfall leads to a drought period for the reservoir, process water supply may be affected, which in turn could adversely impact operational stability and production capacity.
Policies / Strategies	Environmental Policy: "Waste Avoidance, Low Carbon and Carbon Reduction, Regulatory Compliance, Environmental Optimization."
Goals and Targets	**Short-term: C**ontinuously promote water conservation education, strengthen water circulation and reuse, introduce recycled process water into lower-grade water applications, enhance water efficiency, and improve the utilization of high-quality water resources. **Medium-term:** Utilize monitoring systems to track the operations of water supply and recycling systems, enabling early detection of leaks or equipment anomalies to mitigate the risk of water resource waste and maintain stable equipment operations. **Long-term:** Align with government water quality monitoring and discharge standards, ensure regulatory compliance, reduce environmental footprints, and create a pollution-free environment.
Management Evaluation Mechanism	ASC cooperates annually with the Ministry of Economic Affairs' Industrial Park Bureau for wastewater effluent testing, and management personnel periodically dispatch personnel for random sampling and inspections.
Performance and Adjustments	1. In 2025, the Company's water intake and discharge complied with the Changbin Industrial Park effluent discharge standards. 2. In 2025, the total volume of recycled water reached 14,501 m³, which was utilized for the air conditioning evaporative cooling system and landscape irrigation within the plant.
Preventive and Corrective Actions	The Company continuously reviews water usage from the source, implements water-saving measures, and improves manufacturing process water efficiency to strengthen water resource recycling and reuse. Internal water recycling systems and related monitoring networks are established within the plant to grasp real-time water intake and discharge status, ensuring water usage and discharge comply with legal standards and reducing water and discharge risks. If community residents or stakeholders have inquiries regarding wastewater discharge, they can provide feedback through communication channels such as telephone or email. The Company will verify and address the issues based on existing management processes and ensure wastewater discharge meets government regulatory requirements to safeguard surrounding environmental quality.

5.5.1 Water Resource Management

ASC utilizes the "Aqueduct Water Risk Atlas" developed by the World Resources Institute (WRI) to identify water resource risks at its operational locations. The overall risk is classified as "Low-Medium (1-2)," indicating that our water utilization does not exert a significant impact on local water resources. The Company primarily utilizes tap water sourced from the Nniaocuoxi Artificial Lake and Niaocuoxi Water Purification Plant, which supply approximately 70,000 metric tons of water daily. In the event of a water deficit, the Taichung system provides support to parts of the Changhua area with an additional 10,000 metric tons per day. Currently, there are no supply shortages; however, the Company continues to strictly adhere to water conservation principles to thoroughly practice environmental sustainability.

Water Consumption Status Over the Past Three Years

Fiscal Year	2023 年	2024 年	2025 年
Water Withdrawal (Million Liters)	44.535	65.365	52.564
Water Discharge (Million Liters)	21.287	40.990	26.419
Water Consumption (Million Liters)	23.248	24.375	26.145
In-Plant Recycled Water Volume (Million Liters)	27.30	15.034	14.501
Water Recycling and Reuse Rate (%)	38.01	18.70	21.62
Organization-Specific Metric (Unit)	Revenue (Millions NTD)	Revenue (Millions NTD)	Revenue (Millions NTD)
Organization-Specific Metric Value	5,692.353	6,457.399	4,726.102
Water Intensity	0.008	0.010	0.011

Explanatory Notes:

1. Water Consumption = Water Withdrawal - Water Discharge. Water discharge is calculated based on sewer billings provided by the wastewater treatment facility. For office building locations, sewage is discharged directly into public municipal sewers; hence, Water Consumption = Water Withdrawal.
2. Water Recycling and Reuse Rate = In-Plant Recycled Water Volume ÷ (Water Withdrawal + In-Plant Recycled Water Volume) × 100%
3. Water Intensity Calculation: Water Withdrawal (Million Liters) ÷ Organization-Specific Metric Value.
4. Organization-Specific Metric is defined as Revenue (Millions NTD)
5. Monitoring System: Data tracking for recycled water volume began following the completion of monitoring system installations in 2022.
6. Boundary & Scope: The 2025 statistical scope encompasses entities within operational control: Changbin Plant (A1, A2, A3), Taipei Office, Hsinchu Office, Taoyuan Office, Tainan Office, and 2 leased warehouse properties (Xisi Road, Donger Road).

Regarding water resource management, the Company utilizes a SCADA monitoring system to track in-plant water status in real time and trigger anomaly alerts, effectively minimizing the risk of water resource waste. The Company pays service fees to engage the Changhua Coastal Industrial Park wastewater treatment authorities for verification and testing. In fiscal year 2025, the total volume of wastewater discharge was 26,419 m³. Following the completion of expansions to the SCADA-enabled process water recycling system, the reclamation scope across the plant buildings has expanded, which will drive enhanced efficiencies for subsequent water recycling operations. In 2025, a total volume of 14,501 m³ of recycled water was reclaimed and redirected toward the HVAC evaporative cooling systems and in-plant landscape irrigation, successfully resulting in a direct reduction of wastewater discharge levels. The Industrial Parks Administration conducts irregular site visits to collect water samples for laboratory testing. The continuous monitoring datasets and disclosure statuses are presented in the evaluation table below. To maintain robust environmental governance, our subsequent subsequent management protocols are implemented as follows：

1. The Supervisory Control and Data Acquisition (SCADA) system is integrated to monitor water usage, effectively minimizing the occurrence of water waste.
2. The Changbin Plant serves as the primary employee site. To enhance water-use efficiency, toilets have been equipped with water-saving dual-flush mechanisms, further optimizing the utilization of water resources.

Monitoring Item	2023 年		2024 年		2025 年	
	Effluent Standard(ppm)	Annual Average(ppm)	Effluent Standard(ppm)	Annual Average(ppm)	Effluent Standard(ppm)	Annual Average(ppm)
C.O.D (mg/L)	640	109.8	640	103.7	640	80.4
S.S (mg/L)	400	31.5	400	32.4	400	20.4
P.H Value	9	7.7	9	7.6	9	-

Note:Starting from August 2025, regular testing obligations were exempted. The Xianxi Service Center of the Changbin Industrial Park no longer provides pH value data; therefore, the full-year monitoring data cannot be presented.

5.6 Waste Management

重大主題： 廢棄物	
Material Drivers	The Company's business operations involve processes such as manufacturing fabrication and equipment maintenance, during which general waste and industrial waste may be generated. Improper waste management could lead to negative impacts on the environment, as well as regulatory compliance issues, operational risks, and reputational damage. Therefore, "Waste Management" has been identified as a material sustainability topic for the Company.
Impacts and Consequences	**mpacts:** Through proper waste classification and recycling management, the Company can not only reduce waste hauling and disposal costs, but also recycle or sell recyclable manufacturing offcuts to generate scrap revenue. Under effective management, the risk of employees exposing to hazardous substances during operations is mitigated, thereby safeguarding the health and quality of life of neighboring residents. This brings additional economic benefits to the Company, enhances resource use efficiency, and facilitates the implementation of a circular economy **Consequences:** An increase in waste generation or improper disposal could cause environmental pollution, leading to adverse effects on soil, water quality, ecosystems, and personnel handling the waste. This may result in rising clearance, disposal, and social costs, which hinders the advancement of a circular economy. Non-compliance with regulations, misreporting, or improper disposal could lead to penalties, business interruptions, and additional expenditures for corrective actions, thereby placing financial strain or causing reputational damage to the enterprise.
Policies / Strategies	"Social Responsibility, Sustainable Development, Global Alignment, Regulatory Compliance."
Goals and Targets	**Short-term:** Continuously encourage employees to practice waste reduction in their daily routines, strengthen the management of office waste classification and resource recycling, and enforce paper reuse, waste minimization, and waste sorting. Utilize internal communication and management mechanisms to enhance employee awareness and alignment regarding waste reduction, resource recovery, and circular utilization. **Medium-term:** Establish a waste management policy to systematically track resource utilization and waste generation, distinguishing between recyclable and non-recyclable waste and their respective disposal processes. Review manufacturing and operational processes to improve the recovery rate of recyclable waste, reduce waste disposal risks, strengthen the compliance and traceability of waste management, and foster circular resource utilization. **Long-term:** Maintain long-term collaboration with qualified waste hauling and disposal vendors to ensure that waste disposal paths comply with legal regulations, minimizing the risk of secondary pollution. Drive efforts toward source reduction and resource efficiency in manufacturing, reduce total manufacturing waste volume, increase material recycling and reuse, mitigate environmental impacts from operational activities, and continuously elevate environmental management standards.

Management Evaluation Mechanism	1. The Company strictly enforces waste management practices in compliance with regulatory standards. Through legal hauling, transparent declaration management, and periodic reviews, we mitigate waste management risks and ensure operational regulatory compliance. 2. In accordance with relevant environmental regulations, the Company verifies in advance that the clearing and disposal vendors possess valid government-registered and approved qualifications. 3. Processes for waste classification, hauling, and ultimate disposal are fully entrusted to qualified contractors for execution according to regulations, with verification of completed waste clearance and statutory declaration operations. 4. The Company conducts monthly statistics on waste generation volumes, handling clearance and declarations accordingly to accurately track waste trends. 5. Through the establishment of the ISO 14001 Environmental Management System, a target has been set to reduce waste by 1% in 2026.
Performance and Adjustments	1. In 2025, there were 0 incidents of regulatory non-compliance or fines resulting from waste clearance or disposal activities. 2. The Company promotes the use of reusable tableware by continuously providing employees with personal ceramic and stainless steel utensils. Employees are also encouraged to bring their own eco-friendly tumblers and cutlery. Additionally, we enforce office waste sorting, resource recycling, waste minimization, and the reuse of scrap paper.
Preventive and Corrective Actions	1. Establish designated temporary waste storage areas to classify various types of waste, and ensure trash bins are properly covered to prevent scattering and avoid accidental environmental incidents. 2. Continuously review and improve from the manufacturing and design phases, driving packaging material reduction and reuse to decrease process waste generation. 3. Utilize monitoring systems alongside random inspection mechanisms to review waste sorting statuses and clearing operational conditions in centralized garbage areas, thereby preventing waste management lapses. 4. Plan and implement robust waste disposal workflows to guarantee structured sorting, centralized off-take, and disposal of source-generated waste and efficient recyclables, with necessary adjustments made promptly upon detecting anomalies.

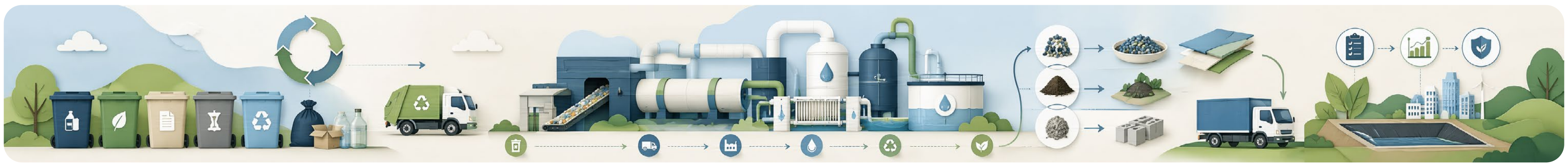
5.6.1 Waste Disposal Status

ASC is dedicated to optimizing production workflows and enhancing manufacturing efficiency, aiming to minimize waste generation and prevent significant impacts on the environment. The waste generated during the Company's product manufacturing processes primarily consists of materials from lining operations and the material thermal consolidation stages. The Company's waste is categorized into manufacturing scrap and general domestic waste, both of which are non-hazardous waste. To effectively conduct waste management, prioritize sustainable operations, and ensure ecological protection to mitigate environmental impacts, the Company strictly adheres to government laws and regulations. All waste is entrusted to qualified hauling companies for proper disposal to ensure that the generated waste complies with clearance regulations. In 2025, ASC experienced zero major environmental leakage or spill incidents.

Waste Statistics Table

Waste Type	Waste Composition	Waste Generated (Tons)	Disposal Method
Non-Hazardous Waste	D-1801 General waste from business activities / H-0002 Domestic waste from business employees	116.427	Incineration (with energy recovery)
Non-Hazardous Waste	D-0701 Waste wood pallets	35.94	Other recycling operations
	Waste plastics	81.133	Other recycling operations
	Scrap iron and scrap galvanized iron	6.837	Other recycling operations
	Other	1.834	Other recycling operations

Note:Starting from June 2024, the Company's waste has been weighed using a container-trailer (dumpster-truck) scale system. The output volume is calculated based on actual waste weight to enforce output volume control for out-of-plant garbage.



六、Friendly Workplace

6.1 Workforce Overview

ASC recruits and selects talents based on the human resource requirements of each department, supported by a stable and effective manpower planning system. The appointment of talent is evaluated based on criteria such as academic background, capabilities, professional experience, and position fit. Following their onboarding, comprehensive training and development programs are provided to enable employees to continuously strengthen their professional competencies. In 2025, ASC had a total headcount of 432 employees. In terms of gender distribution, there were 281 male employees (accounting for 65.05%) and 151 female employees (accounting for 34.95%). Additionally, non-employee workers, including outsourced security personnel, outsourced cleaning staff, and outsourced catering staff, totaled 11 individuals. The breakdown of employees and non-employee workers for the year 2025 is detailed in the table below.

2025 Workforce Headcount of ASC

Region / Type		Female	Male	Total
Taiwan	Number of Employees	151	281	432
	Permanent Employees	151	281	432
	Temporary Employees	0	0	0

Note 1 : This workforce data statistics scenario reflects the headcount as of December 31, 2025.

Note 2 : The Company has no employees of other genders, undisclosed genders, or non-guaranteed hours.

Note 3 : "Employees" refers to individuals who have an employment relationship with the organization in accordance with national laws or their respective applicable requirements.

Note 4 : "Permanent" refers to individuals who have signed an indefinite contract.

Note 5 : "Temporary" refers to individuals who have signed a fixed-term contract.

Note 6 : This table calculation adopts the headcount method rather than the Full-Time Equivalent (FTE) method.

2025 Non-Employee Workers Headcount

Worker Type	Contractual Relationship with the Company	Total
Security	Outsourcing Contract	4
Cleaning	Outsourcing Contract	4
Catering	Outsourcing Contract	3

Note: This non-employee worker data statistics scenario reflects the headcount as of December 31, 2025.

A sound labor-management relationship not only helps establish a cooperative atmosphere of mutual trust and benefit, but also enhances employees' job satisfaction and loyalty, thereby strengthening the overall competitiveness of the organization. Through effective communication mechanisms, fair working conditions, and comprehensive labor protection measures, the Company can mitigate the risk of labor disputes and promote workplace harmony. Furthermore, prioritizing labor rights and participation will help shape a positive corporate social image, respond to stakeholder expectations, and fulfill corporate social responsibility.

Material Topic: Work-Life Balance	
Material Drivers	Work-life balance serves as the core driving force for stabilizing corporate talent. The Company has established an HR care communication channel and designated occupational nurses to assist all colleagues with difficulties encountered in both life and work. By providing appropriate support resources and care, we ensure employees can work without worries, which forms the fundamental basis for creating excellent work efficiency.
Impacts and Consequences	Family harmony and a harmonious labor relationship directly affect the performance and stability of our colleagues at work. If a harmonious relationship is not maintained, it can easily cause employees to bear extra mental burdens during work, leading to issues such as increased employee turnover rates and decreased productivity.
Policies / Strategies	Based on the quality policy and our original intention regarding "Employee Well-being," the Company highly values employee relations and workplace harmony, implementing the following measures: 1. Establish a suitable working environment, ensuring employees work within a safe environment. 2. Review existing operational workflows to minimize waste and enhance work efficiency. 3. Provide transparent and open communication platforms to effectively resolve and provide feedback on difficulties faced by employees. 4. Establish educational platforms that offer adequate training resources to promote employee self-improvement, enhance competitiveness, and achieve intellectual fulfillment. 5. Implement various system optimization initiatives, such as ERP systems, to integrate data, digitize workflows, simplify tasks, and mitigate rework risks.
Goals and Targets	**Short-term:** Conduct employee grievance handling and regular satisfaction surveys. Based on identified labor issues, initial improvements will be made to establish stable communication and problem-solving channels. **Medium-term:** Organize health promotion initiatives to resolve work-life balance challenges, and foster mutual understanding and consensus between labor and management. The target is 0 labor lawsuits and 0 collective strike incidents for the year. **Long-term:** Establish a labor-management relation framework with high satisfaction and sustainability, advancing the partnership to a higher level of collaboration and mutual prosperity throughout the corporate development process.
Management Evaluation Mechanism	1. Convene labor-management meetings periodically in accordance with regulatory requirements, and regularly conduct employee opinion (satisfaction) surveys to gather diverse feedback from colleagues. 2. The Employee Welfare Committee operates independently, with representatives from both labor and management participating in the planning and execution of various welfare initiatives and programs.

Performance and Adjustments	1. In 2025, a total of 5 labor-management meetings were successfully convened. 2. The overall average score for employee satisfaction reached 69.24. Analysis of the satisfaction results is detailed below: (1) According to the 2025 survey findings, participating employees accounted for 12.7% of the total workforce. Satisfaction scores for health care, job scope, work environment, and safety evaluations were relatively high, demonstrating that the Company's efforts in workplace environment and health care have achieved positive outcomes. However, scores for learning development, salary benefits, and working hour structures were lower. The Company will continue to monitor and address these areas, as certain internal segments showed varied perceptions regarding the payroll system and working conditions. (2) The Company will review these findings internally and present a comprehensive report to the Chairman. All department heads will be instructed to strengthen communication channels to eliminate blind spots. Subsequent corrective actions based on the satisfaction survey will prioritize increasing employee survey participation to make the data more accurate and representative. This will ensure management can fully capture employee sentiment, align with existing management frameworks, evaluate resource investments, and refine relevant systems to proactively respond to employee feedback, thereby elevating overall job satisfaction and organizational cohesion. (3) Related improvement initiatives, including the evaluation of employee carport construction projects, were initiated in early 2026 under management oversight and review.
Preventive and Corrective Actions	The Company prioritizes harmonious labor relations and convenes labor-management meetings every three months. We are committed to fostering transparent, two-way communication, enabling employees to voice individual feedback directly through institutional channels such as the grievance mailbox. This approach helps management comprehensively understand employee needs and refine relevant management regulations, ensuring regulatory compliance and safeguarding labor rights.

ASC closely monitors labor-management relations and highly values local operations and community engagement. To cultivate a harmonious partnership between the enterprise and local communities while securing stable employment for workers, the Company prioritizes the recruitment of local residents in Taiwan, especially in areas where our facilities are located. Supported by highly competitive salary and benefit packages, we attract exceptional talent from various regions. Currently, local residents account for 100% of the management team at the manager level and above.

Workforce Distribution by Employee Category Over the Past Three Years

Year			2023	2024	2025
Category / Gender		Age Group	Headcount	Headcount	Headcount
Senior Management	Female	Under 30	0	0	0
		31~50	0	0	0
		Over 51	0	0	0
	Male	Under 30	0	0	0
		31~50	2	2	2
		Over 51	4	5	6
Non-Senior Management	Female	Under 30	1	0	0
		31~50	15	17	18
		Over 51	1	1	1
	Male	Under 30	2	1	0
		31~50	53	57	57
		Over 51	10	8	9
Total Management Personnel			88	91	93
Year			2023	2024	2025
Category / Gender		Age Group	Headcount	Headcount	Headcount
Non-Management Personnel	Female	Under 30	56	43	31
		31~50	93	100	94
		Over 51	5	5	7
	Male	Under 30	65	60	48
		31~50	142	151	148
		Over 51	9	8	11
Total Non-Management Personnel			370	367	339
Total Permanent Employees			458	458	432

Note :The Company defines senior management as personnel at the manager level and above.

6.1.1 Employee Turnover and Hiring Status

Based on employee seniority and performance, the Company enhances employee compensation through a robust salary increment system to increase employees' sense of value toward their work and alignment with the Company, thereby reducing talent attrition. We also continuously provide comprehensive welfare programs and training, aiming to attract more exceptional talents to join us.

In 2025, the total number of new hires at ASC was 36 individuals, which showed no significant difference compared to 2024, primarily due to appropriate workforce allocation adjustments made in response to shifts in production capacity. On the other hand, the total number of departing employees in 2025 was 62 individuals. Although this was higher than the 52 departures in 2024, it reflects routine workforce turnover. Observations indicate that fluctuations in the talent market alongside broader economic market dynamics have influenced overall employment proactiveness; however, this has not impacted the Company's overall operations. We will continuously refine our performance evaluation and bonus distribution mechanisms to provide employees with a robust and more satisfying working environment and professional experience, ensuring talent retention and the sustainable preservation of expertise.

New Employee Hiring Status

Statistical Table of New Employee Hiring Rates Over the Past Three Years

Year	2023				2024				2025			
Gender	Female		Male		Female		Male		Female		Male	
Age \ Item	Headcount	Hiring Rate (%)	Headcount	Hiring Rate (%)	Headcount	Hiring Rate (%)	Headcount	Hiring Rate (%)	Headcount	Hiring Rate (%)	Headcount	Hiring Rate (%)
Under 30	4	0.87	15	3.28	10	2.18	19	4.15	3	0.69	12	2.78
31~50	5	1.09	15	3.28	10	2.18	13	2.84	9	2.08	12	2.78
Over 51	0	-	2	0.44	0	0	0	0	0	0	0	0
Total New Hires	41				52				36			
Total Number of Employees	458				458				432			
Total New Hire Rate (%)	8.95				11.35				8.33			

Note 1: The number of new hires does not exclude employees who left mid-term.
Note 2: New hire rate for a specific age group of female (male) employees = (Number of new hires in that specific age group and gender for the current year / Total number of employees at operational locations at the end of that current year).
Note 3: Total new hire rate = (Total number of new hires for the current year / Total number of employees at operational locations at the end of that current year).

Employee Turnover Status

Statistical Table of Employee Turnover Rates Over the Past Three Years

Year	2023				2024				2025			
Gender	Female		Male		Female		Male		Female		Male	
Age \ Item	Headcount	Turnover Rate (%)	Headcount	Turnover Rate (%)	Headcount	Turnover Rate (%)	Headcount	Turnover Rate (%)	Headcount	Turnover Rate (%)	Headcount	Turnover Rate (%)
Under 30	8	1.75	11	2.4	9	1.97	10	2.18	12	2.78	13	3.01
31~50	12	2.62	19	4.15	16	3.49	14	3.01	14	3.28	21	4.86
Over 51	1	0.22	2	0.44	0	0	3	0.66	0	0	2	0.46
Total Departures	53				52				62			
Total Number of Employees	458				458				432			
Total Turnover Rate (%)	16.60				11.57				14.35			

Note 1: Categories of employees leaving the Company are defined as: 62 resignations, 0 layoffs, and 0 retirements.
Note 2: Employee turnover rate for a specific age group of female (male) employees = (Number of departures in that specific age group and gender for the current year / Total number of employees of that gender at the end of the current year).
Note 3: Total turnover rate = (Total number of departures for the current year / Total number of employees at operational locations at the end of that current year).

6.1.2 Workplace Diversity

The Company remains mindful of the social responsibilities it bears as an enterprise, actively opening employment opportunities to minority and vulnerable groups. Over the years, we have continuously assisted these groups in acquiring the means to secure a livelihood, aiming to alleviate the plight of inequality. All employees, regardless of the group they belong to, are treated equally with their rights valued and upheld. Furthermore, any forms of differential treatment or discrimination are strictly prohibited. The hiring status of ASC's diverse workforce over the past three years is detailed in the table below:

Year			2023	2024	2025
Category / Gender		Headcount	Headcount	Headcount	Headcount
Minority or Vulnerable Groups	Female	Under 30	44	37	26
		31~50	27	29	27
		Over 51	0	0	0
	Male	Under 30	29	32	27
		31~50	26	30	33
		Over 51	1	1	1

Note:Minority or vulnerable groups refer to groups possessing specific characteristics or conditions (such as economic, physiological, political, or social traits) that may cause them to experience a greater severity of negative impacts from organizational activities compared to the general population.

Human Rights Protection

ASC has never been involved in any incidents infringing upon the rights of Indigenous employees. To ensure a solid foundation for protecting the rights of Indigenous employees and all other colleagues, the Company explicitly states in its "Sustainable Development Code of Practice" that, to safeguard social justice, the Company exerts every effort to comply with relevant labor laws and regulations. Furthermore, we adhere to the International Bill of Human Rights, upholding rights such as gender equality, the right to work, and the prohibition of discrimination.

In accordance with the Company's "Recruitment and Employment Management Regulations," it is clearly specified that the recruitment process and decisions shall not be influenced by race, religion, belief, gender, marital status, pregnancy or childbirth status, age, political background, nationality, disability, zodiac sign, blood type, or any other arbitrary grounds. At the same time, the Company has established "Attendance Management Regulations" and "Work Rules," which explicitly define working hours and limits on overtime hours. All facilities strictly comply with applicable local government statutes, including the Labor Standards Act, Gender Equity in Employment Act, Employment Service Act, Occupational Safety and Health Act, Labor Occupational Accident Insurance and Protection Act, Employment Insurance Act, Act for Protecting Worker Rights in Mass Layoffs, and the Labor Inspection Act. The Company strictly prohibits any form of slavery or coercion that forces employees to engage in non-voluntary labor.

To strengthen the implementation of human rights policies, the Company incorporates human rights-related courses into its orientation training for new hires. These courses cover essential topics such as gender equality, labor regulations, and the Labor Standards Act. In 2025, the total number of employees who completed human rights training was 52, with an aggregate training duration of 26 hours.During the reporting period, the Company experienced zero incidents of discrimination, zero violations of Indigenous employees' rights, and zero occurrences of child labor. Furthermore, no young workers were employed to engage in hazardous work environments or operations.。

The Company has established the "Supplier Social Responsibility Commitment." Suppliers must pledge to operate on the principle of business integrity and conduct transactions in an open and transparent manner. While pursuing corporate sustainable operations and profitability, they must fulfill their corporate social responsibility practices and comply with relevant laws and regulations regarding labor rights, human rights, environmental protection, and ethical business conduct codes. We are dedicated to assisting suppliers in prioritizing issues such as environmental protection, safety, and hygiene, thereby promoting a balanced and sustainable development across the economy, society, and environmental ecosystems.

Suppliers declare that they will exert their utmost efforts to fulfill corporate social responsibilities. In the event of any violation of the aforementioned regulations, they will cooperate with the competent authorities or the Company's requests to make corrections within a specified timeframe, and periodically provide updates on the corrective actions for the Company's follow-up review.

In 2025, the Company's statistics indicated that a total of 2 suppliers were penalized and publicly announced by the local government due to violations of the Labor Standards Act. Following inquiries and verification by the procurement personnel in charge, the suppliers responded with the relevant follow-up status. Regarding the handling method, after the intervention and mediation by the Labor Affairs Bureau, the vendors have granted special annual leave and back-paid overtime fees in accordance with statutory standards. As for the preventive actions, the suppliers are revising their internal employee regulations and implementing them in accordance with the government's Labor Standards Act. For more details regarding ASC's human rights implementation and practices, please refer to the「Human Rights Policy and Workplace Diversity」page on the Company's official website.

Employee Rights and Communication Channels

ASC ensures compliance with the International Labour Organization (ILO) Conventions and domestic labor laws throughout its operations. To safeguard employee welfare and interests, the Company has legally established the "Employee Welfare Committee" with the core purpose of fostering mutual trust and benefit between labor and management. Committee members are freely elected by the Company's employees and are re-elected every two years. The committee is fully responsible for planning and implementing various employee welfare policies, enriching employees' personal lives while safeguarding their rights to welfare, association, and collective bargaining. Due to the current industrial scale of the Company, a labor union has not yet been established or joined; therefore, no collective bargaining agreements have been signed. However, to continuously protect and respect employee rights and listen to their feedback, the Company regularly convenes labor-management meetings, provides confidential grievance channels, and builds sound communication paths between both parties to maintain positive employee relations.

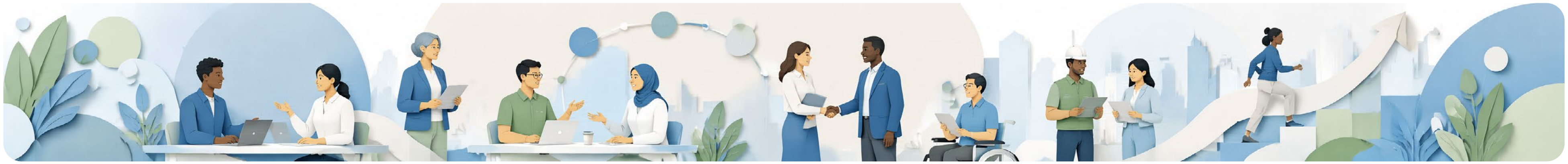
In 2025, the employee turnover rate was 14.35%, and the overall average score for employee satisfaction reached 69.24. A total of 5 labor-management meetings were convened by the Company in 2025, including an extraordinary meeting on December 11. The overall operations and discussed topics are detailed in the table below:

Date	Discussed Topics
January 16, 2025	Discussion on female night work, flexible working hours, extension of working hours (overtime), and the recognition of business travel hours.
April 17, 2025	Issues regarding travel time for education and training and labor compensation.
July 17, 2025	Amendment to the calendar regarding newly added national holidays.
October 16, 2025	Discussion on the Ministry of Labor's newly revised "Guidelines for Employee Attendance Management and Wage Payment in Business Entities During Natural Disasters."
December 11, 2025	Recognition of dinner allowance hours and promotion of the 2026 leave policy amendment rules.

Employee Satisfaction

According to the 2025 survey findings, a total of 55 employees participated in the survey, accounting for 12.7% of the total workforce. The survey indicates that participating employees gave relatively high evaluations for health care, job scope, work environment, and safety. This demonstrates that the Company's efforts in workplace environment and employee health-related measures have gained positive recognition from some colleagues. On the other hand, the scores for learning development, salary benefits, and working hour structures are lower, serving as key focus areas for continuous monitoring and review. This shows that certain segments of employees have experienced shifts in their perceptions regarding the payroll system and working conditions.

The Chairman has integrated these survey findings into the internal management review to serve as a baseline for subsequent corrective action planning. Future improvement initiatives will prioritize increasing employee survey participation to capture the perspectives of a broader workforce and maximize the effectiveness of the questionnaire. Based on this year's survey results, the Company will review existing management frameworks to address high-priority employee concerns, strengthen employee relations, minimize management communication blind spots, and reduce negative sentiments, thereby elevating overall job satisfaction and organizational cohesion.



Minimum Notice Periods for Operational Changes

ASC is committed to safeguarding employee labor rights and strictly complies with the relevant legal provisions of the Labor Standards Act. In the event of significant operational changes or the intended termination of employment relationships, the Company adheres to regulatory requirements to terminate labor contracts. The advance notice periods strictly follow the stipulations outlined below:

In accordance with Article 16 of the Labor Standards Act, the Company explicitly defines the minimum notice periods for employment modifications within the Work Rules, which both labor and management must abide by according to the following criteria:

1. For employees who have worked continuously for more than 3 months but less than 1 year, notice must be given 10 days in advance.
2. For employees who have worked continuously for more than 1 year but less than 3 years, notice must be given 20 days in advance.
3. For employees who have worked continuously for more than 3 years, notice must be given 30 days in advance.

6.1.3 Security Management and Human Rights Training

In accordance with Article 10-2 of the Security Service Act, "Security companies shall provide at least one week of pre-employment professional training before employing security personnel; for current security personnel, at least 4 hours of in-service training shall be provided every month."

ASC's contracted security provider is Yi-Guang Security. The security company legally conducts education and training in accordance with regulations, covering legal knowledge, operational duties and techniques, human rights promotion, and etiquette. In addition to reaching a total of at least 4 hours of monthly training duration, emergency response drills for all sentry posts and the administrative building are systematically conducted every year to maintain gate control and access security. In 2025, the percentage of the Company’s security personnel who received training in human rights policies or procedures reached 100%.

6.2 Employee Care

6.2.1 Remuneration System

ASC is dedicated to building an excellent remuneration system, with the expectation that employees will strive alongside the organization. To effectively retain outstanding talents, maintain corporate competitiveness, and achieve a win-win scenario, the Company rigorously reviews the rationality between employee competencies and compensation. We continuously track and adjust remuneration, periodically conduct performance evaluations, and establish smooth communication and promotion channels to facilitate mutual growth with our colleagues.

The Company benchmarks against peer compensation and market demands to provide a remuneration package that is 1 time the statutory minimum wage (with the base monthly salary being NT$28,590 in 2025). Furthermore, compensation is granted without distinction based on gender, thereby fostering an equal workplace.

Country / Region	Ratio of Standard Entry Level Wage of Male Employees to Local Minimum Wage	Ratio of Standard Entry Level Wage of Female Employees to Local Minimum Wage
Taiwan	1	1
Country / Region	Ratio of the Annual Total Compensation for the Highest-Paid Individual to the Median Annual Total Compensation for All Employees (Excluding the Highest-Paid Individual)	Ratio of the Percentage Increase in Annual Total Compensation for the Highest-Paid Individual to the Median Percentage Increase in Annual Total Compensation for All Employees (Excluding the Highest-Paid Individual)
Taiwan	13.89	3.08
Note: Formula for calculating the annual total compensation median ratio: (Annual salary of the highest-paid individual for the current year / Median annual salary of employees for the current year).		

The gender remuneration ratio for each employee category of the Company is detailed in the table below. Due to a higher concentration of male employees in management positions, the gender salary ratio variation among indirect personnel is relatively high.

Employee Category	Headcount		Remuneration Ratio	
	Female	Male	Female	Male
Management	18	74	1	1.50
Non-Management	126	191	1	1.11
Direct Personnel	63	139	1	1.22
Indirect Personnel	81	126	1	1.66

Note 1: Remuneration ratio of female to male (Gender Pay Ratio) = (Average annual salary of females in that category / Average annual salary of males in that category).

Note 2: Based on the "Simplified Example Guide for Full-Time Employee Salaries in Non-Supervisory Positions" statistics, 27 individuals were excluded due to their tenure not meeting the criteria.

Note 3: Management positions are defined as supervisors across all tiers who hold managerial job titles in their duties.

Employee Category	Headcount		Remuneration Ratio	
	Female	Male	Female	Male
Management	19	74	1	0.93
Non-Management	132	207	1	1
Direct Personnel	67	147	1	1
Indirect Personnel	84	134	1	1.37

Note 1 : The comparison is based on the minimum wage of female and male employees.

Note 2 : Management positions are defined as supervisors across all tiers who hold managerial job titles in their duties.

Non-Supervisory Salary Median & Average	Headcount		Remuneration Ratio	
	2024	2025	2024	2025
Amount (NTD)	763,146	689,560	962,584	840,892
Annual Variance	-9.64%		-12.64%	

Note : "Employees holding managerial positions" refers to company managers. According to the regulatory mandate Letter Tai-Cai-Zheng-San-Zi No. 0920001301 issued by the competent authority on March 27, 2003, the applicable scope of a "manager" includes: General Managers and their equivalents, Deputy General Managers and their equivalents, Assistant Vice Presidents (AVP) and their equivalents, Heads of Finance Departments, Heads of Accounting Departments, and other individuals who handle company affairs and possess signature authority. In practice, this aligns with the scope of insiders (managers) reported by the Company and managers disclosed in the Annual Report of the Shareholders' Meeting.

6.2.2 Employee Benefits

In addition to maintaining a robust personnel framework, ASC firmly insists on providing diverse and comprehensive benefit programs to its employees. Through various activities, the Company enhances interaction frequencies and builds camaraderie among colleagues, thereby establishing a happy and harmonious workplace. The Company highly values employee relations and has established the "Employee Welfare Committee" to offer well-rounded welfare measures and relevant incentive initiatives for employees. This acts as a catalyst to elevate employee "satisfaction" and "cohesion." These benefits are applicable to key operational locations for stationed employees in Taiwan, including Plant A1, Plant A2, Plant A3, the Taoyuan Office, the Hsinchu Office, and the Tainan Office, totaling 6 operational sites. The welfare programs provided to full-time employees are detailed below:

Benefit Category	
Bonus Distribution	Year-end bonus, Dragon Boat Festival / Mid-Autumn Festival bonuses, retention bonus, Chinese New Year incentives, proposal rewards, long-service awards, and wedding gifts.
Insurance Coverage	Labor Insurance, National Health Insurance, New Labor Pension contributions, Employee Group Insurance, and Comprehensive Overseas Business Travel Insurance.
Leave and Holidays	Two days off per week, special annual leave, compassionate leave, travel leave, paternity/paternity-care leave, family care leave, menstrual leave, pregnancy check-up leave, and maternity leave.
Healthcare Services	Regular on-site consultations by medical specialists, annual routine employee health examinations, and a dedicated nursing room.

Subsidies and Allowances	Domestic and international travel subsidies, childbirth allowances, employee wedding subsidies, children's education scholarships, and hospitalization consolation payments.
Other Perks	Employee cafeteria, lactation room, coffee machines, employee uniforms, work shoes, and special discounts at contracted stores.

6.2.3 Employee Retirement System and Implementation Status

In addition to providing a comprehensive employee benefits framework, ASC has legally formulated Labor Retirement Regulations to secure employees' post-retirement lives, and established the Labor Pension Reserve Supervisory Committee. The Company deposits a labor pension reserve into an account at the Bank of Taiwan every month at a specific rate of 15% of total salaries under the "Old Labor Pension Scheme." Since June 2021, following an actuarial inspection and verification, the contribution rate under the Old Scheme was adjusted to 2% for ongoing deposits. Furthermore, the Company collaborates with an actuary annually to review whether the old pension reserves are sufficient to safeguard labor rights.

Concurrently, since July 1, 2005, the "New Labor Pension Scheme" has been adopted. The Company contributes 6% of the monthly insured salary ranking to each employee’s individual labor pension account. For employees who voluntarily contribute to their pension, the Company deducts the voluntary contribution amount from their monthly salary on their behalf and remits it to their individual pension account at the Bureau of Labor Insurance. The applicable clauses of the Company’s labor retirement regulations are as follows:

Voluntary Retirement	Laborers may apply for voluntary retirement under any of the following circumstances (those choosing the Labor Pension Act shall proceed according to the same regulations): 1. Having worked for more than 15 years and attained the age of 55. 2. Having worked for more than 25 years. 3. Having worked for more than 10 years and attained the age of 60.
Compulsory Retirement	The Company shall not force an employee to retire unless one of the following circumstances applies: 1. Attaining the age of 65. 2. Becoming incapable of performing duties due to mental loss or physical disability. Regarding the age specified in Item 1 of the preceding paragraph, for workers whose duties involve specific nature such as danger or high physical demands, the Company may request the central competent authority to adjust the age limit, which, however, shall not be less than 55 years of age.
Pension Criteria and Standards	1. For service years applicable to the Labor Standards Act, the pension criteria and calculation shall be based on Article 84-2 and Article 55 of the Labor Standards Act. 2. For employees forced to retire under Item 2 of Compulsory Retirement whose mental loss or physical disability was caused by the execution of official duties, an additional 20% shall be granted in accordance with Item 2, Article 55 of the Labor Standards Act. 3. For service years applicable to the Labor Pension Act, the Company contributes 6% of the monthly insured salary ranking into the employee’s individual pension account.
Pension Payment Timeline	The Company shall pay the employee's retirement pension within 30 days from the date of the employee's retirement.

6.2.4 Parental Leave Implementation Status

In accordance with the Labor Standards Act, the Act of Gender Equality in Employment, and relevant laws and regulations, ASC implements a parental leave framework to assist eligible employees. We aim to enable our employees to care for their families without worries, balancing family and career to achieve a fulfilling life plan. Upon the expiration of an employee's parental leave period, the Company assists in arranging their reinstatement to their original department and position, while actively helping them reintegrate into the workplace.

Year	2023			2024			2025		
Gender / Total	Female	Male	Total	Female	Male	Total	Female	Male	Total
Employees entitled to parental leave	7	10	17	12	17	29	4	8	12
Employees who took parental leave during the year	5	1	6	1	4	5	1	3	4
Employees expected to return to work after parental leave (A)	2	1	3	3	3	6	1	3	4
Employees who returned to work after parental leave (B)	2	1	3	3	2	5	1	1	2
Employees who returned to work after parental leave in the prior year (C)	3	1	4	5	1	6	3	2	5
Employees who returned to work after parental leave in the prior year and remained employed for 12 months (D)	3	1	4	2	1	3	3	1	4
Return to work rate (%) [Formula = B/A]	100	100	100	100	67	83	100	33	50
Retention rate (%) [Formula = D/C]	100	100	100	100	100	100	100	100	100

Calculation Notes:

1. Number of employees expected to return = Number of employees scheduled to return from parental leave within the current fiscal year.
2. Retention headcount for 2025 = Employees who actually returned to work in 2024 and remained employed as of December 31, 2025.
3. Current-year return to work rate = (Actual number of employees returning from parental leave during the year / Number of employees expected to return from parental leave during the year) × 100%. (Note: The original text's reference to formula D/C is an apparent typo; the standard GRI formula B/A has been maintained here).
4. Current-year retention rate = (Number of employees remaining employed for 12 months after returning from parental leave in the prior year / Actual number of employees returning from parental leave in the prior year) × 100%. (Note: The original text's reference to formula F/E is an apparent typo; the standard GRI formula D/C has been maintained here).

6.3 Talent Development

6.3.1 Employee Training and Education

The Company implements the Talent Quality-management System (TTQS) to establish a comprehensive quality management framework, aiming to fully realize the effectiveness of education and training within our business operations and validate its vital importance and strategic impact. The Company has formulated the "Education and Training Management Regulations." Starting from an employee's onboarding, pre-employment orientation and employee handbooks are provided. Furthermore, internal and external education and training programs are periodically offered, with customized training curriculum mapped out according to specific job functions and practical operational needs. This strengthens employees' professional knowledge, skills, and expertise, thereby elevating overall job performance. The training contents encompass diverse programs tailored for personnel across various departments, including safety, environment, quality assurance, sales, manufacturing, and research and development (R&D). Variations in the average training hours between female and male employees primarily stem from the higher proportion of male personnel within the Company's workforce and management structure.

Material Topic: Employee Training	
Material Drivers	Talent forms the core cornerstone of corporate operations, and education and training serve as essential levers for enterprises to cultivate core competitiveness. Driven by rapid industrial transformations and accelerating technological advancements, enterprises must continuously enhance employees' professional capabilities and sustainability literacy to effectively navigate challenges such as digital transformation, net-zero carbon emissions, and workplace diversity. Concurrently, through strategic investments in human resources, the Company demonstrates its firm commitment and social responsibility toward employee career development, which facilitates attracting and retaining exceptional talent while strengthening organizational resilience.
Impacts and Consequences	**Impacts:** Cultivate robust organizational capabilities among employees to tackle future challenges. By utilizing the Talent Quality-management System (TTQS) as the benchmark for training quality, and aligning with corporate visions and strategic goals, the Company builds a diversely developed training framework. This fulfills the fundamental philosophy that "building talent is the foundation of the enterprise," stably assisting corporate growth. **Consequences:** A failure to establish a sound employee training infrastructure could easily lead to anomalies in product manufacturing, analytical quality, or other services, subsequently triggering severe operational risks.
Policies / Strategies	The Company emphasizes the strategic planning of talent cultivation and developmental training, driving the evolution of the organization into a learning enterprise. We encourage continuous learning and self-growth among employees, assisting colleagues in pursuing advanced professional studies and growth within the workplace to confidently embrace challenges in an ever-changing environment, thereby achieving the win-win outcome of "mutual growth and sustainable operations."
Goals and Targets	**Short-term:** Strengthen and refine the institutional frameworks and operational mechanisms of the corporate education and training system. **Medium-term:** Focus on employee professional growth and foster a balanced development between work and life. **Long-term:** Assist colleagues in long-term career growth, and elevate the internal talent and skill redundancy/readiness rates within the Company.

Management Evaluation Mechanism	The operation of the education and training system adheres to TTQS standards and is audited and evaluated periodically by the Ministry of Labor. Positioned as part of internal curriculum execution, specific goals are set for each training course, utilizing diversified and comprehensive evaluation methods detailed below: 1. Certificates: Attain professional certificates or licenses through external training experience validation. 2. Training Reflection Reports: Compile structured training reflection reports based on curriculum content to serve as a baseline for knowledge consolidation and internal sharing. 3. Performance Follow-up Evaluation Form: Conduct practical performance tracking and evaluations upon the conclusion of training courses to guarantee that learned knowledge is effectively applied to daily operations. 4. Examinations: Conduct examinations or tests upon the conclusion of curriculum training to verify classroom learning effectiveness. 5. Skills Verification: Perform practical skill verifications following curriculum exercises and practices to ensure post-class learning outcomes are effectively applied to operational duties.
Performance and Adjustments	In 2025, employee participation in education and training reached a total of 1,457 person-times, averaging 3.27 training sessions per employee. The aggregate training duration totaled 5,688.06 hours, with an average of 12.75 training hours per employee.
Preventive and Corrective Actions	All departments within the Company propose the "Annual Education and Training Plan Table" for the subsequent year during the fourth quarter of each year. Following review and approval by respective department heads, the plan is forwarded to the education and training unit for continuous tracking. Training directions are strategically mapped out based on organizational development requirements, the Company’s short/medium/long-term strategies, and corporate business goals, serving as the training blueprint for cultivating talent and promoting professional development.

2025 Education and Training Overview

Category / Type		Management		Non-Management		Direct Personnel		Indirect Personnel	
Unit / Gender		Female	Male	Female	Male	Female	Male	Female	Male
Total Headcount	Person	44	219	410	784	126	461	328	542
Total Training Hour	Hour	152.5	745.83	1122.41	3667.32	490.5	2137.83	784.41	2275.32
Average Training Hours	Hour/Person	3.47	3.41	2.74	4.68	3.89	4.64	2.39	4.2
Training Expenses	TWD	268,190	916,725	1,380,295	2,259,980	45,350	545,520	1,603,135	2,631,185

2025 Education and Training Execution Highlights

Cost Analysis and Control

Supplier Engagement and Connection to ISO 45001

Carbon Footprint Inventory Training

How to Leverage AI to Enhance Work Efficiency

6.3.2 Fair Performance Management System

The Company conducts regular annual performance evaluations for all employees to fully capture the overall manufacturing efficiency and operational capabilities of the organization. Through concrete measures, we recognize the value contributed by our employees. Based on the performance evaluation findings, corresponding and well-deserved incentives are granted to employees, thereby solidifying the cooperation and mutual trust between labor and management. The scope of performance evaluations is detailed in the table below:

Item	Management	Non-Management	Direct Personnel	Indirect Personnel
Percentage of female employees receiving evaluations (%)	100	100	100	100
Percentage of male employees receiving evaluations (%)	100	100	100	100

6.4 Healthy Workplace

6.4.1 Occupational Health and Safety Management

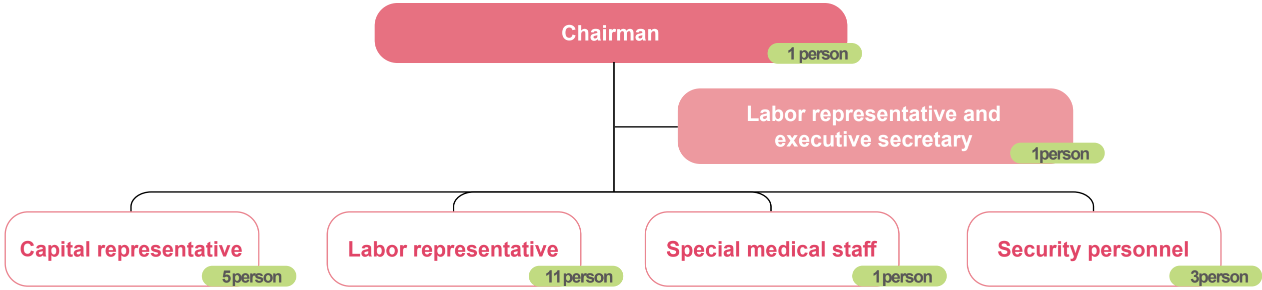
ASC adheres to the ISO 45001 Occupational Health and Safety Management System to conduct daily safety and health operations. To effectively manage and enforce occupational safety and health statutory frameworks, the Company has established the "Occupational Safety and Health Committee" (hereinafter referred to as the OSH Committee) in accordance with the Occupational Safety and Health Management Regulations. Furthermore, the Company has formulated the "Occupational Safety and Health Work Rules" procedural mechanisms. The management scope of these rules encompasses all workers within the facility boundaries, including all full-time employees, non-employee workers, and contractors, without excluding any specific personnel. All individuals receive equal protection under the safety management framework.

Material Topic: Occupational Health and Safety	
Material Drivers	The occupational safety and health management policies are defined as follows: "Disaster Prevention, Risk Control, Effective Communication, Continuous Improvement, Enhanced Training, Health Promotion, Regulatory Compliance, and Sustainable Operations."
Impacts and Consequences	**Impacts:** A safe working environment not only allows employees to work with peace of mind, reassurance, and dedication, but also directly elevates the Company's corporate image. It reassures the families of our employees, making them more willing to support ASC. Beyond this, it enables the Company to maintain stable production operations, reducing plant shutdowns or other safety risks triggered by occupational accidents, thereby securing the smooth operation of shipments and the supply chain. **Consequences:** If an occupational accident occurs, it means related departments or colleagues suffer financial, physical, or psychological harm due to occupational injuries. It may also lead to legal liabilities for violating occupational safety statutes, causing life safety costs and fines that cannot be compensated. For instance, in an industrial incident such as a fire or explosion, the plant surroundings will suffer pollution from combustion, which will heavily impact corporate reputation. Beyond severe damage to the corporate image, the enterprise will face reconstruction costs, personnel casualties, and fines for violating regulatory orders, intensifying disaster risk. This not only impairs employee human rights but also adversely impacts neighboring community residents.
Policies / Strategies	To pursue sustainable corporate operations and development, and to align with international occupational safety and health trends, the Company formulates specific occupational safety and health management policies. All employees strictly follow the occupational safety and health management policies to elevate safety management performance. Through the PDCA (Plan-Do-Check-Act) continuous improvement cycle of planning, implementation, evaluation, and validation, we guarantee the appropriateness and effectiveness of overall operations. Based on these philosophies, the following items have been established as the Company's predefined occupational safety and health management policies, which all colleagues must consistently adhere to.

Goals and Targets	**Short-term:** Strengthen employee safety awareness education and enforce manufacturing process safety improvements, progressively optimizing the ISO 45001 Occupational Health and Safety Management System while maintaining system operations, thereby driving more comprehensive implementation and fulfillment through institutional advancement. **Medium-term:** Conduct regular education and training courses and strengthen manufacturing process safety, while executing the PDCA (Plan-Do-Check-Act) cycle in accordance with the occupational safety management system to progressively improve operational and environmental safety. **Long-term:** Sustain the stable operation of the occupational health and safety management system, raise employee safety awareness, lower the occupational accident incidence rate, and elevate the corporate social image, ensuring that the management and control of manufacturing process safety facilities outperform legal regulations.
Management Evaluation Mechanism	Regarding deficiency items and quantities identified during safety inspections, monthly data statistics are compiled, semiannual occupational environment monitoring is executed, and quarterly in-service education and training are conducted. Furthermore, the results are submitted to the Occupational Safety and Health Committee for continuous review and discussion.
Performance and Adjustments	1. In the fiscal year 2025, there were zero major industrial safety accidents within the facilities, outside the plants, or during transportation. Concurrently, no negative impacts resulting from work-related injuries or occupational diseases occurred. 2. In addition to conducting quarterly occupational safety education and training during the fiscal year 2025, extra specific courses related to occupational safety and health were organized. These included respiratory protection training, workplace emotion awareness and adjustment skills, and emergency first-aid lecture seminars covering CPR and AED operations.
Preventive and Corrective Actions	The Company drives the annual health and safety (including emergency response and drills) related work plan, executing corresponding training and drills based on the scheduled plan. The concrete action plans are detailed below: 1. Organize ad-hoc orientation training for new hires, publicize diverse occupational accident case studies, and propose corrective improvement recommendations based on those relevant accident cases. 2. Conduct regular safety deficiency education and training, and periodically convene the Occupational Safety and Health Committee to review execution outcomes, deficiency occurrences, and the effectiveness of corrective actions, while formulating future execution targets. 3. In the event of an accident, besides immediately activating emergency first-aid and care procedures, the Company legally executes relevant reporting processes, and adheres to regulatory statues and corporate regulations to provide counseling and assistance to the affected colleagues. Subsequently, related improvement actions will be proposed according to the accident reporting and handling workflow. 4. The Company provides a grievance mechanism. Physical suggestion boxes are installed at the company entrances and exits, and additional grievance channels via e-mail, phone, and other formats are provided.

The OSH Committee is jointly composed of 11 labor representatives and 5 management representatives to assist in monitoring and advising on occupational health and safety related planning. Furthermore, the committee regularly convenes meetings every quarter to jointly discuss, deliberate, coordinate, and propose occupational safety and health promotion matters, thereby providing employees with a friendlier, more comfortable, and safer working environment.

Organizational Structure Chart



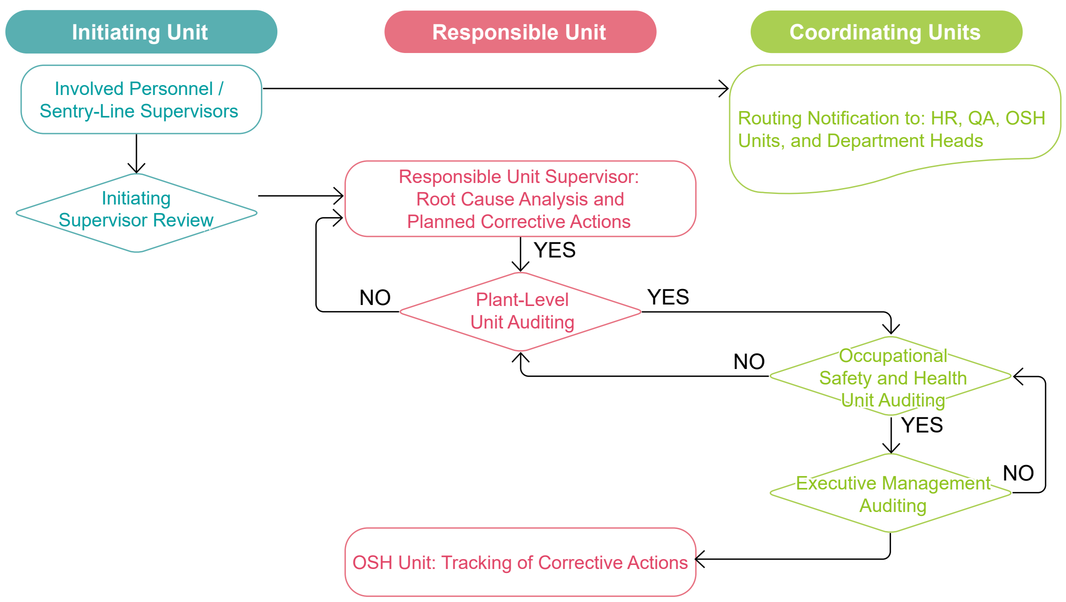
Quarterly Executed Agendas	1. Propose recommendations regarding occupational safety and health policies formulated by the employer. 2. Occupational safety and health management plans. 3. Safety and health education and training implementation plans. 4. Occupational environment monitoring plans, monitoring results, and adopted measures. 5. Health management, occupational disease prevention, and health promotion matters. 6. Automatic inspections of business entities and safety and health auditing matters. 7. Occupational accident investigation reports. 8. Undertaking contractor occupational safety and health management matters. 9. Other relevant occupational safety and health management matters.

6.4.2 Hazard Identification, Risk Assessment, and Incident Notification and Investigation Workflows

Considering the operational characteristics of the chemical engineering industry, ASC has internally established the "Occupational Safety and Health Work Rules" to conduct hazard identification and risk assessment specifically for dangerous machinery within the plants. The assessment results are provided to the respective supervisors of the machinery and equipment, and the related operating units are prompted to submit corrective improvement plans. By evaluating residual risks after validation and improvements, the Company strictly enforces hazard identification, assessment, and control over potential risks during the production process. We publicize safety awareness to assembly-line operators, provide robust education and training, and assist personnel in making proper protective preparations, striving to eradicate any possibility of accidents or negative impacts.

When employees are conducting production operations, if they encounter immediate dangers, they may voluntarily cease operations or evacuate the hazardous zone. If they harbor any concerns regarding operational safety and health, they can notify the Company's dedicated occupational safety and health department. The Company's dedicated unit will then inject recommendations and disposition measures based on relevant regulatory codes, thereby providing the most ideal and safe working environment.

Incident Investigation Workflow Chart



Steps

STEP 1 Initiating Unit	1. Following an incident, the involved personnel or line supervisors must issue an "Employee Incident Notification, Handling, and Follow-up Form" to describe the details. 2. The process concurrently notifies relevant units, such as HR, the Occupational Safety and Health (OSH) unit, and respective department heads.
STEP 2 Responsible Unit	1. Explain the root cause analysis and planned corrective actions for the anomaly. 2. To balance operational efficiency, this investigation form must be completed within 2 working days. 3. Clarify the root causes of the accident and identify bounds of responsibility, strictly managing every incident to evaluate whether to initiate the "Administrative Rewards and Penalties" protocol.
STEP 3 Review & Supplement	1. The OSH unit evaluates the root cause analysis and supplements corrective actions. 2. Plant-level supervisors assess the rationality of the "Target Completion Dates for Corrective Actions."
STEP 4 OSH Unit	Based on the form's "Planned Corrective Actions and Completion Dates," the unit dynamically tracks the effectiveness of improvements.

6.4.3 Near-Miss Incidents

In every day of the Company's business operations, safety remains our most prioritized core value. Even for a near-miss incident, we continuously adhere to the highest standards to address it, ensuring that all risks are properly managed, and building the most reassuring working environment for our employees and cooperative partners. Regarding near-miss incidents, the Company still adopts high-alert prevention, executing detailed investigations, risk assessments, and proactive strengthening measures to take responsibility for each other's operational safety. Through the tracking records of the incident investigation workflow, a total of 4 incident tracking forms in the fiscal year 2025 were identified as near-miss incidents.

Near-Miss Classification	Physical Hazards	Psychological Hazards	Total Cases
Number of Incidents	4	0	4
Incident Description Overview	1. Sudden unprovoked descent of a shutter door. 2. Rusting and falling off of an iron gate latch. 3. Failure to fully shut off an energy switch, leading to waste. 4. Middle-vehicle collision during a business trip.	-	-

Corrective methodologies are tailored based on individual hazard cases; root causes and incident timelines are analyzed, and hazard impact reviews are conducted to execute robust improvements. The corrective actions for the aforementioned incidents are detailed below :

1. When a forklift operates backward or when obstructions impair the driver's line of sight, accompanying personnel must assist in reminding the driver of the surrounding environment. The driver must wait until the forklift has come to a complete standstill before dismounting to perform the next operational step.
2. During vehicle operations inside the plant facilities, traffic cones must be placed on the outer perimeter to manage and ensure the safety of the operational zone.
3. Incorporate safety awareness regarding falling objects, traffic safety, and energy conservation precautions into routine daily briefings.

6.4.4 Work-Related Injuries and Occupational Diseases

ASC has established a robust management framework for the prevention of occupational diseases. In accordance with relevant statutory regulations, we formulate and execute plans for respiratory protection, maternal health protection, ergonomics, prevention of unlawful infringements (workplace violence), and hearing conservation. The Company executes occupational environment monitoring semiannually, provides appropriate personal protective equipment (PPE) specifically tailored for hazardous operational locations and general workplaces, and offers statutory health examinations alongside specific health examinations to company colleagues every year. In the fiscal year 2025, ASC experienced zero incidents of occupational diseases among full-time employees and non-employee workers. Furthermore, to effectively prevent the occurrence of work-related injuries, ASC strictly adheres to the provisions of the Occupational Safety and Health Act. Management periodically conducts routine inspections of the operational environments, checks the proper donning of personal protective equipment, and ensures the implementation of engineering safety controls.

The Company's employee work-related injuries for the fiscal year 2025 are disclosed in the statistical table below. A total of 3 colleagues suffered occupational injuries, including 1 woman and 2 men. One of the injuries was caused by a colleague manually pulling away chips during the machining of parts. The colleague's finger got caught in the workpiece, and the worker immediately pulled his hand away, resulting in an irregular open cut to the tip of his right index finger from the cutting tool. The other two injuries were caused by falls down stairs.

Additionally, there were 4 separate commuter incidents involving traffic accidents during travel to and from work. In accordance with road traffic regulations, these cases were referred to the police department to determine liability and assignment of responsibility. To actively mitigate and reduce the occurrence of commuting transportation disasters, the Company has implemented a 30-day post-accident road traffic safety care program for commuter accidents and requires the involved colleagues to participate in internal road traffic safety training seminars organized by the Company.

Work-Related Injuries Distribution Over the Past Three Years

Category	Item	2023	2024	2025
Total Hours Worked	Female Total Hours Worked	371,139.5	364,634.0	318,700.0
	Male Total Hours Worked	614,147.5	612,205.5	588,612.0
	Total Hours Worked	985,287	976,839.5	907,312.0
Number of Fatalities Resulting from Work-Related Injury	Female Fatalities (Count)	0	0	0
	Male Fatalities (Count)	0	0	0
	Total Fatalities (Count)	0	0	0
Number of High-Consequence Work-Related Injuries (Excluding Fatalities))	Female High-Consequence Injuries (Count)	0	0	0
	Male High-Consequence Injuries (Count)	0	0	0
	Total High-Consequence Injuries (Count)	0	0	0
Number of Recordable Work-Related Injuries (Including Fatalities & High-Consequence)	Female Recordable Injuries (Count)	3	0	1
	Male Recordable Injuries (Count)	6	3	2
	Total Recordable Injuries (Count)	9	3	3
Rate of Fatalities Resulting from Work-Related Injury (%)		0	0	0
Rate of High-Consequence Work-Related Injuries (%)		0	0	0
Rate of Recordable Work-Related Injuries (%)		9.13	3.07	3.31

Calculation Descriptions:

1. Rate of fatalities resulting from work-related injury = (Number of fatalities resulting from work-related injury / Number of hours worked) × 1,000,000.
2. Rate of high-consequence work-related injuries = [Number of high-consequence work-related injuries (excluding fatalities) / Number of hours worked] × 1,000,000.
3. Rate of recordable work-related injuries = [Number of recordable work-related injuries / Number of hours worked] × 1,000,000.

Note 1: High-consequence work-related injuries refer to work-related injuries from which the worker cannot recover to a healthy state within 6 months.

Note 2: Recordable work-related injuries do not include work-related injuries resulting from commuting to and from work.

6.4.5 Workplace Safety and Personal Protective Equipment

ASC continuously invests resources to elevate workplace protection standards. In the fiscal year 2025, the Company procured 54 distinct categories of protective equipment, which included the addition of 10 new types of protective gear in 2025 (such as chemical protective suits, chemical-resistant gloves, protective face shields, and safety goggles). We consistently update the variety and safety performance of protective gear provided at operational sites, evaluate appropriate timing for the replacement or purchase of new equipment, and ensure that protective gear encompasses personal protection, special operational protective supplies, and hygiene requirements. By adopting a personalized personal protective equipment approach, we ensure that every employee receives comprehensive protection while performing their duties, and provide robust education and training based on the operational usage of different protective equipment.

2025 Personal Protective Equipment (PPE) Instructional Highlights

Ergonomic Education and Training

Respiratory Protection Equipment Instructional Training and Fit Testing

Respiratory Protection Education and Training

We are fully aware that different operational environments have distinct safety requirements. The Company concurrently strengthens chemical safety education and protective equipment operational training to ensure employees properly don and familiarize themselves with various protective devices, thereby mitigating and reducing the risk of work-related injuries. By adhering to continuous risk assessments, stably operating the ISO 45001 Occupational Health and Safety Management System, and perfecting the safety management framework, we continuously elevate workplace safety culture. Through consistently advancing protective measures and proactive safety management, ASC aspires to cultivate a more reassuring working environment.

6.4.6 Health Services and Promotion Activities

The Company acts as a rigorous gatekeeper for employee safety and health working environments, implementing operational workplace environment improvements based on the practical characteristics of the work site. Specifically targeting hazardous workplaces (such as dust-generating operations and noisy environments), the Company educates and mandates that workers must utilize personal protective equipment, aiming to mitigate and lower exposure hazards to an acceptable range. Concurrently, appropriate and comfortable working environments are provided.

ASC implements health examinations and health management for current employees. Colleagues who have completed more than one year of tenure are entitled to a routine annual health examination benefit. For colleagues identified with abnormal metrics or values during health examinations, ASC provides professional health consultation guidance, tracking management, and fitness-for-duty evaluation recommendations.

2025 Employee Health Examinations Headcount and Expenses Summary Table	
Routine Health Examination	
Items Covered	Implemented in accordance with statutory labor health examination items, with additional screenings including abdominal ultrasound and electrocardiogram (ECG).
Headcount	326 Persons
Expenses	TWD 634,700
Specific Hazard Health Examination	
Items Covered	Noise exposure and pulmonary function tests for dust risk zones.
Headcount	85 Persons
Expenses	TWD 35,500

2025 Employee Health Examination and Screenings Overview

2025 Employee Health Examination and Screenings Overview


Blood Pressure and Heart Rate Monitoring


Ultrasound Screening and Blood Sampling Station


Mobile Audiometry Vehicle for Hearing Examinations

Furthermore, to promote employees' physical and psychological well-being, the Company leads staff to manage stress, relax, and improve personal health management. We encourage colleagues to exercise and proactively enjoy physical activities. Concurrently, email dispatches are utilized to publicize various health education topics, thereby comprehensively safeguarding employee health. The internal health education resources and practical health education training programs are detailed below:

In the fiscal year 2025, adhering to a "Beyond Compliance" philosophy that outperforms legal regulations, the Company not only conducted annual health examinations for all colleagues but also legally contracted dedicated occupational health nurses. Furthermore, the Company contracted occupational medicine specialists for a total of 8 consultations. Based on the routine findings of the annual health examinations, the Company executes personalized health care and concern for colleagues, implements the statutory "Four Major Occupational Safety Plans," and utilizes the Company’s internal occupational nurses to conduct internal health education sharing :

Internal Health Education & Psychological Support Channels
Psychological Well-being and Mental Health Support Post-Critical Incident
5 Essential Tips for Winter Cold Surge Care: Cardiovascular Protection and Personal Self-Care
Early Lung Cancer Screening: Detecting Lesions via Low-Dose Computed Tomography (LDCT)
Launch of Government-Subsidized Influenza Vaccination Campaign
Protect Your Health from Stress: Psychological Well-being Support Program for Young and Prime-Age Adults (Ages 15–45)
Chikungunya Fever Prevention and Mosquito-Borne Disease Control
Extreme Heat Is No Small Matter: Never Underestimate Heat-Related Illnesses!
Balanced Diet: Rejecting Obesity
Renewed Vigilance on COVID-19 Trends During Lunar New Year, Dragon Boat Festival, and Tomb-Sweeping Holidays, Combined with Dietary Health Guidance
Influenza and Common Cold Prevention and Health Briefings

2025 Health Education Courses and Health Promotion Activities

Workplace Emotion Awareness and Stress Management Skills

Emergency First-Aid Training Lecture Seminars: CPR and AED Operations

Aromatherapy Essential Oil Wellness and Fragrance Formulation (Including DIY Hands-on Workshop)

Upward Management and Lateral Peer Communication

6.4.7 Occupational Safety and Health Training

Since the occurrence of unexpected accidents is mostly related to human negligence, training employees to develop a hazard prevention awareness and avoid negligent work habits forms the core focus of occupational safety and health education and training. The Company maintains a structured training plan implemented annually, and strengthens employee proficiency and professionalism through refresher training courses. We also organize tailored training programs based on audit results or specifically targeting particular processes and equipment, with the ultimate goal of building a safe and excellent working environment from a foundational level.

The focus of investments in safety operations during the current year emphasized strengthening employees' competencies regarding machinery operations. Specifically, the Company dispatched 6 individuals to the Public Works Engineering Quality Management Training Course, 12 individuals to the Mobile Elevating Work Platform Initial Training, and 13 migrant workers to the Initial Training for Fixed Overhead Cranes Over 3 Tons, while actively guiding them to acquire professional licenses and certifications.

Training Category	Participant Volume	Capital Investment
New Hire Safety Education and Training	36Person-Times	-
Regular Internal Education and Training	198Person-Times	-
Initial Occupational Safety & Technical License Training	60Person-Times	TWD 430,850
Refresher Occupational Safety & Technical License Training	84Person-Times	TWD 47,400
Total	378Person-Times	TWD 478,250

6.4.8 Supplier and Contractor Occupational Health and Safety Managemen

To rigorously comply with occupational safety and health statutes, safeguard the personnel and equipment safety of contractors, and minimize the occurrence of occupational accidents, ASC has formulated a series of specifications and managed contractor compliance regarding occupational safety and health procedural regulations during their construction period within the Company's facilities, thereby securing the mutual interests of the contractors and the Company. During construction or operational periods, in addition to complying with engineering contract stipulations, contractors shall adhere to the provisions of occupational safety and health regulations and related statutory decrees. ASC consistently prioritizes safety operations as the highest indicator.

To ensure that relevant operational information for construction is accurately transmitted, every time a contractor enters a plant facility for construction, they must undergo relevant safety education and a safety meeting will be convened. Operations proceed only when both parties fully understand the construction details, thereby safeguarding mutual rights. We will review vendors through an annual evaluation based on the procurement management procedure.

Contractor Construction OSH Management Rules & Documents	
Relevant Document	Requirement Description
Contractor Management Operational Standards	Details of deduction clauses and penalty fines for contractor violations of safety and health regulations.
Daily Plant Entry Hazard Notification	Contractors are required to read, acknowledge, and sign for confirmation prior to entering the facility boundaries daily to guarantee thorough comprehension.
Contractor Construction Application Form	To be completed by the contractor when contracting ASC engineering projects
Job Safety Meeting Sign-in Sheet	Attended and signed by contractor personnel during contractor education and training sessions.
Hazard Notification Form	During hazard notification and education training, contractors must read the contents thoroughly and sign for confirmation to ensure full comprehension of operational hazards.
Contractor Consent Form for Compliance with Occupational Safety and Health Work Regulations	Contractors are requested to pledge rigorous compliance with occupational safety and health operations.
Contractor Qualification Information Form	Contractors are required to provide relevant background and qualification information.
Vendor Delivery & Unloading Hazard Notification Form	Prior to entering the plant boundaries to deliver logistics or products, vendors or courier services must undergo a hazard notification and sign for confirmation to acknowledge loading and unloading hazards.
Permit-to-Work Forms for Various High-Risk Operations	For high-risk operations including hot work, lifting/hoisting operations, working at heights, organic solvents, confined space operations, and toxic chemical gas pipelines, or equipment commissioning and maintenance, workers must apply to the labor safety unit and obtain prior approval before initiating operations.

ASC has strategically mapped out corresponding roles and responsibilities to implement tiered management, ensuring periodic audits on whether suppliers execute operations in compliance with safety regulations.

Job Function	Roles and Responsibilities
Procurement Personnel	1.Formulate qualification standards and exit procedures for contractors. 2. Provide mandatory requested items, general safety and health terms within engineering contracts, relevant plant entry construction application information, and hazard notification data. 3. Prior to contractor plant entry for construction, convene contractor coordination and hazard notification meetings, notify relevant personnel, and retain meeting minutes.
ASC Engineering Contract Unit (Project Manager)	1. Take charge of assisting contractors with various construction application forms and auditing worker headcounts. 2. Prior to construction, organize the construction hazard notification meeting, assist procurement personnel in arranging contractor workers to receive plant-wide hazard notification briefings, explicitly clarify hazard factors related to the construction zone, and coordinate construction workflows, schedules, and materials staging sites. 3. Monitor and manage contractor construction safety, environment, and manufacturing quality, and retain rights for periodic inspections and corrective interventions. 4. Collaborate with the procurement unit to execute close-out operations upon engineering conclusion.
Occupational Safety & Health Unit	1. Take charge of reviewing the completeness of the safety and health documentation submitted by the initiating unit. 2. Prior to construction, notify contractors of potential hazards within the factory boundaries, and reinforce that safety, hygiene, and environmental protection guidelines must be obeyed during plant entry. 3. Conduct random samplings, inspections, and audit records during the project construction period. 4. Propose penalties and fines for contractor violations based on the "Contractor Safety and Health Violation Penalties and Deduction Specifics," issue the "Notification of Contractor Violation of Occupational Safety and Health Regulations," and forward it to ASC for signature endorsement.
Contractors	1. Collaborate with the ASC engineering contract unit to provide construction application files and data. 2. Contracted line representatives must personally attend the job safety meetings prior to construction. 3. Arrange for qualified construction personnel to undergo plant-wide hazard notification briefings and retain records in the "Hazard Notification Form." 4. Contractors shall legally appoint and station qualified occupational safety and health management personnel (supervisory personnel) in accordance with regulatory statutes to ensure rigorous on-site hazard control and safety surveillance.

七、Social Prosperity

7.1 Local Communities

7.1.1 Local Community Impacts Induced by Business Operations

ASC established the Changbin Plant in 2000, which currently serves as the Company's primary manufacturing facility. Located within the West District of the Changbin Industrial Park, the facility operates within the high-tech, chemical-use fluoropolymer manufacturing industry. The site selection was strategic, positioning the facility within a designated industrial zone away from residential neighborhoods [INDEX] to effectively minimize direct operational pollution impacts on local communities [INDEX]. The potential community impacts resulting from the Company's manufacturing and production activities are detailed below. To mitigate and reduce these risks, the Company leverages rigorous internal systems, management policies, standard operating procedures (SOPs), and external monitoring mechanisms ：

Item	Impact Source (Key Drivers)	Degree of Impact and Mitigation Measures
1	Job Creation	he Company's primary manufacturing hubs and administrative offices proactively offer employment opportunities to local residents. Currently, 74.2% of the workforce consists of local employees, supported by stable and competitive compensation and benefit packages
2	Exhaust Emissions from Diesel Forklifts	This factor poses a moderate air pollution risk. To mitigate this impact, the Company enforces routine preventative maintenance, progressively phase out diesel forklifts, and transition to electric models, effectively reducing atmospheric pollutant emissions
3	High Consumption of Municipal Water	High municipal water consumption carries cross-cutting impacts on local reservoirs and generates process wastewater. Effluent is legally channeled to the industrial park’s central wastewater treatment center for comprehensive purification and compliant discharge. ASC recognizes that discharging untreated wastewater would trigger severe marine pollution in surrounding coastal waters.
4	Product Logistics via Diesel Freight Vehicles	Delivering finished products to client sites and transporting manufacturing waste to disposal facilities heavily relies on heavy-duty diesel freight vehicles. This operational process contributes to localized air pollution and alters the pavement quality of surrounding transit corridors.
5	Fire Risks	Fire incidents represent high-consequence risk events that can trigger severe atmospheric pollution and directly imperil public health. The Company conducts comprehensive facility patrols and fire emergency response drills, executing 2 simulated drill iterations in 2025 to strengthen safety awareness, mitigate personnel casualties, and prevent fire damage. Industrial incidents would heavily impact surrounding residential neighborhoods and cause business interruptions; hence, rigorous proactive safety controls have been instituted.

The Company's primary manufacturing hubs involve production and logistics activities that could potential trigger localized environmental issues, including noise, traffic, environmental footprint, and regional employment dynamics. Consequently, managing local community relations stands as a core priority of the Company's sustainability agenda. To build transparent stakeholder engagement channels, we have established dedicated internal and external grievance and suggestion mailboxes, while leveraging ISO 14001 Environmental Management Systems and ISO 45001 Occupational Health and Safety Management Systems to systematically document internal and external communication records.

The Changbin Industrial Park is a large-scale land reclamation zone developed to meet national economic growth demands. This development has transformed the original coastal ecosystem, altering oceanic currents and tidal patterns. Furthermore, it has structurally impacted local fisheries and aquaculture production dynamics, directly leading to the degradation and loss of native wetlands and intertidal habitats, which intensifies the environmental carrying capacity burden on the local ecosystem. Although governmental authorities mandated comprehensive Environmental Impact Assessments (EIAs) and community risk reviews during the industrial park's initial development phases, gaps in regulatory enforcement and communication channels can still impair public trust. In the absence of stringent monitoring controls, severe environmental leakages or spills could arise, making it impossible to proactively shield communities from catastrophic impacts. Therefore, ASC prioritizes these localized ecological challenges as material social and environmental topics that warrant supreme strategic attention.

Material Topic: Local Communities	
Material Drivers	As a local enterprise, we proactively evaluate social risks induced by company operations, assisting in strengthening the operational capabilities of relevant local vulnerability groups to cultivate social impacts. By integrating company resources with the requirements of vulnerability groups, we establish long-term collaborative mechanisms to achieve mutual benefits, share operational outcomes with local communities, and enable more minority groups to benefit from opportunities brought by the company, thereby co-creating a better future.
Impacts and Consequences	**Impacts:** The company's operational sites in Taiwan span Taipei, Hsinchu, Changhua, and Tainan. Driven by business requirements, we increase job openings across various professional fields, providing local residents with stable employment opportunities and bringing positive transitions to local communities. Furthermore, there have been zero unpaid leave incidents over the past decade, safeguarding local economic stability. Beyond economic contributions, the company prioritizes preventing environmental leaks or environmental hazard incidents. Regarding environmental inputs, we participate in community activities through collaborative and mutually beneficial formats, and forge long-term partnerships with relevant vulnerability groups to source food ingredients. This not only provides employees with delicious meals but also assists vulnerability groups in securing stable economic resources. **Consequences:** The Changbin Industrial Park serves as the company's primary manufacturing hub. A failure to continuously comply with regulatory statutes could further impact the environmental pollution and environmental justice of local community residents, such as in an industrial incident involving a fire or explosion. The plant surroundings will suffer pollution from combustion, which will heavily impact company operations. Beyond severe damage to the corporate image, the enterprise will face reconstruction costs, personnel casualties, and fines for violating regulatory orders, intensifying disaster risk. The company's primary worker positions are located at the Changbin Plant; due to the inherent nature of the industry, the majority of employees are male workers, leading to an unequal gender ratio. However, paramount strategic attention is still positioned on the installation of maternal protection facilities.
Policies / Strategies	Legal and compliant business operations serve as our fundamental commitment, paired with the adoption of appropriate monitoring controls to prevent accidents and leakage that induce impacts on community pollution.

Goals and Targets	**Short-term:** Elevate employees' awareness of safety, environment, and human rights, comprehend hazards and pollution generated during routine daily operations and manufacturing processes, and plan continuous relevant educational training to ensure colleagues understand the underlying intent. **Medium-term:** Maintain excellent collaborative relations with suppliers to jointly drive social participation and mitigate impacts through a long-term, stable cooperation format, effectively integrating these efforts with company operational requirements. **Long-term:** Cultivate a supply chain value and community value framework, provide employment opportunities, establish a pollution-free enterprise, and deliver high-strength safety and operational results that focus on human rights.
Management Evaluation Mechanism	Throughout the company's daily operations, a record of 0 non-compliance incidents has been achieved, zero protest or grievance events from local residents have occurred, and zero environmental pollution incidents have been caused.
Performance and Adjustments	Maintain a record of 0 regulatory violations and 0 grievance cases, continuously optimize and advance the execution of various operational activities, and minimize the risk of negative localized community topics. Invest resources into social public welfare activities to elevate corporate image.
Preventive and Corrective Actions	Establish external whistleblower mailboxes and dedicated hotlines, and set up physical suggestion boxes at the entrances and exits of company facilities. Upon receiving grievance mail, investigations and evaluations of the specific case will be executed according to the grievance handling workflow, followed by the formulation of relevant review and improvement plans. Furthermore, during the fourth quarter of each year, public welfare activity planning for the subsequent year will be conducted, encompassing dimensions such as donations, blood donations, and public welfare services to guarantee the continuous health of our corporate social responsibility image. Corrective adjustments will be systematically executed based on Corporate Governance Evaluation metrics.

7.2 Corporate Social Responsibility & Philanthropy

Adhering to the corporate philosophy of "taking from society and giving back to society," the Company engages in and supports community initiatives through multifaceted formats. The Chairman has spearheaded philanthropy campaigns and donation initiatives alongside management executives and all colleagues. The Company has also extended financial funding and assistance to various institutions, delivering countless donations, care, and compassion to those in need.

Summary Table of 2025 Philanthropic Activities and Social Investment

Philanthropic Activity	Social Value & Outputs	Activity Descriptions & Impact	Activity Photo
Blood Donation Campaign	A total of 33 participants successfully donated 56 bags of blood (aggregating 14,000 cc).	ASC organized the blood donation drive, rallying colleagues to channel their enthusiasm into saving lives and supplying stable blood resources to the medical system. Recognizing that blood cannot be artificially manufactured, voluntary donations stand as the sole path to secure prompt clinical treatments. Beyond setting up a dedicated on-site blood donation station for seamless employee participation, internal communications were deployed to elevate voluntary donation awareness.	
Commendation as an Outstanding Employer for Over-Quota Employment of Persons with Disabilities in Changhua County	Commended for over-quota employment of persons with disabilities, proactively delivering regional job opportunities.	The Company remains committed to building inclusive workplaces and diverse, mutually prosperous environments, continuously opening stable and suitable job openings for persons with disabilities. In 2025, the Company was once again honored with the Changhua County Outstanding Employer Award for Over-Quota Employment of Persons with Disabilities. This recognition solidifies our sustainability commitment and motivates us to continuously optimize workplace equality, enabling every employee to unlock their potential with peace of mind.	
Charity Luncheon Sponsorship	Procured ethical and public-welfare ingredients totaling TWD 242,650.	"Ma Ma Xi Le Dumplings" are meticulously handmade by an extraordinary and resilient team of partners. Each dumpling embodies culinary nutrition and symbolizes deep devotion. The Company leverages a stable procurement model to assist persons with disabilities and vulnerability groups in securing stable employment and economic self-reliance. Since November 2022, we have continuously channeled resources into this cause, championing workers who strive for a dignified livelihood while enabling more individuals to recognize the value of social enterprises.	
"Reconditioned Laptop Program" Material Donations	Sponsored a charity booth space valued at TWD 10,000.	1. Sponsored the supply chain charity bazaar booth and channeled essential operational materials, with ASC colleagues enthusiastically participating in the event. 2. Donated 6 reconditioned second-hand laptop computers to the Yongjing Township Elementary School Library to supply digital learning resources for children.	

Appendix

Appendix I: GRI Content Index

Statement of Use	ASC has reported in accordance with the GRI Standards for the period from January 1, 2025, to December 31, 2025, utilizing the information cited in this GRI Content Index.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	N/A

GRI Standard Category / Topic	Disclosure Number	GRI Disclosure Title & Content	Corresponding Section	Page	Omission / Remarks
1. Organizational Details and Reporting Practices					
GRI 2: General Disclosures 2021	2-1	Organizational details	2.1 About ASC	33	
	2-2	Entities included in the organization's sustainability reporting	About this Report	11	
	2-3	Reporting period, frequency and contact point	About this Report	11	
	2-4	Restatements of information	About this Report	11	
	2-5	External assurance	About this Report	11	
2. Activities and Workers					
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other business relationships	2.1 About ASC	33	
	2-7	Employees	6.1 Workforce Overview	123	
	2-8	Workers who are not employees	6.1 Workforce Overview	123	

GRI Standard Category / Topic	Disclosure Number	GRI Disclosure Title & Content	Corresponding Section	Page	Omission / Remarks
3. Governance					
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	2.3 Focus on Governance	39	
	2-10	Nomination and selection of the highest governance body	2.3 Focus on Governance	39	
	2-11	Chair of the highest governance body	2.3 Focus on Governance	39	
	2-12	Role of the highest governance body in overseeing the management of impacts	1.1 Sustainability Strategy	13	
	2-13	Delegation of responsibility for managing impacts	1.1 Sustainability Strategy	13	
	2-14	Role of the highest governance body in sustainability reporting	1.1 Sustainability Strategy	13	
	2-15	Conflicts of interest	2.3 Focus on Governance	39	
	2-16	Communication of critical concerns	1.1 Sustainability Strategy	13	
	2-17	Collective knowledge of the highest governance body	2.3 Focus on Governance	39	
	2-18	Evaluation of the performance of the highest governance body	2.3 Focus on Governance	39	
	2-19	Remuneration policies	2.3 Focus on Governance	39	
	2-20	Process to determine remuneration	2.3 Focus on Governance	39	
	2-21	Annual total compensation ratio	6.2 Employee Care	133	
4. Strategy, Policies and Practices					
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	Message from the Management	3	
	2-23	Policy commitments	2.4 Ethical Management	54	
	2-24	Embedding policy commitments	2.4 Ethical Management	54	
	2-25	Processes to remediate negative impacts	2.4 Ethical Management	54	
	2-26	Mechanisms for seeking advice and raising concerns	2.4 Ethical Management	54	
	2-27	Compliance with laws and regulations	2.6 Regulatory Compliance	67	
	2-28	Membership associations	2.1 About ASC	33	
5. Stakeholder Engagement					
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	1.2 Stakeholder Communication	17	
	2-30	Collective bargaining agreements	6.1 Workforce Overview	123	

GRI Standard Category / Topic	Disclosure Number	GRI Disclosure Title & Content	Corresponding Section	Page	Omission / Remarks
Topic-Specific Standards: 200 Series (Economic Topics)					
Market Presence					
GRI 202: Market Presence 2016	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6.2 Employee Care	133	
	202-2	Proportion of senior management hired from the local community	6.1 Workforce Overview	123	
Indirect Economic Impacts					
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	7.2 Philanthropy	157	
	203-2	Significant indirect economic impacts	7.2 Philanthropy	157	
Procurement Practices					
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	3.2 Sustainable Supply Chain	79	
Anti-corruption					
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	2.4 Ethical Management	54	
	205-2	Communication and training about anti-corruption policies and procedures	2.4 Ethical Management	54	
	205-3	Confirmed incidents of corruption and actions taken	2.4 Ethical Management	54	
Anti-competitive Behavior					
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	2.6 Regulatory Compliance	67	
Tax					
GRI 207: Tax 2019	207-1	Approach to tax	2.2 Operational Overview	36	
	207-2	Tax governance, control, and risk management	2.2 Operational Overview	36	
	207-3	Stakeholder engagement and management of concerns related to tax	2.2 Operational Overview	36	
GRI 207: Tax 201	207-4	Country-by-country reporting	-		Not required to prepare country-by-country reporting

GRI Standard Category / Topic	Disclosure Number	GRI Disclosure Title & Content	Corresponding Section	Page	Omission / Remarks
Topic-Specific Standards: 300 Series (Environmental Topics)					
Biodiversity					
GRI 101: Biodiversity 2024	101-1	Policies on biodiversity	5.1 Climate Change Risk and Management	97	
	101-2	Management of biodiversity impacts	5.1 Climate Change Risk and Management	97	
	101-3	Access and benefit-sharing	5.1 Climate Change Risk and Management	97	
	101-4	Identification of biodiversity impacts	5.1 Climate Change Risk and Management	97	
	101-5	Locations with biodiversity impacts	5.1 Climate Change Risk and Management	97	
	101-6	Direct drivers of biodiversity loss	5.1 Climate Change Risk and Management	97	
	101-7	Changes to the state of biodiversity	5.1 Climate Change Risk and Management	97	
Materials					
GRI 301: Materials 2016	301-1	Materials used by weight or volume	5.2 Materials Management	89	
	301-2	Recycled input materials used	5.2 Materials Management	89	

GRI Standard Category / Topic	Disclosure Number	GRI Disclosure Title & Content	Corresponding Section	Page	Omission / Remarks
Topic-Specific Standards: 400 Series (Social Topics)					
Employment					
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	6.1 Workforce Overview	123	
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.2 Employee Care	133	
	401-3	Parental leave	6.2 Employee Care	133	
Labor/Management Relations					
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	6.1 Workforce Overview	123	
Training and Education					
GRI 404 GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	6.3 Talent Development	138	
	404-2	Programs for upgrading employee skills and transition assistance programs	6.3 Talent Development	138	
	404-3	Percentage of employees receiving regular performance and career development reviews	6.3 Talent Development	138	

GRI Standard Category / Topic	Disclosure Number	GRI Disclosure Title & Content	Corresponding Section	Page	Omission / Remarks
Diversity and Equal Opportunity					
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	2.3 Focus on Governance 6.1 Workforce Overview	39 123	
	405-2	Ratio of basic salary and remuneration of women to men	6.2 Employee Care	133	
Non-discrimination					
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	2.3 Focus on Governance 2.4 Ethical Management 6.1 Workforce Overview	39 54 123	
Freedom of Association and Collective Bargaining					
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	6.1 Workforce Overview	123	
Child Labor					
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	2.6 Regulatory Compliance 6.1 Workforce Overview	67 123	
Forced or Compulsory Labor					
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	6.1 Workforce Overview	123	
Security Practices					
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	6.1 Workforce Overview	123	
Rights of Indigenous Peoples					
GRI 411: Rights of Indigenous Peoples 2016	411-1	Incidents of violations of rights of indigenous peoples	2.6 Regulatory Compliance 6.1 Workforce Overview	67 123	
Public Policy					
GRI 415: Public Policy 2016	415-1	Political contributions	2.2 Operational Overview	-	No incidents occurred

GRI Standard Category / Topic	Disclosure Number	GRI Disclosure Title & Content	Corresponding Section	Page	Omission / Remarks
Customer Health and Safety					
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	3.3 Customer Relationship Management	79	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	4.1 Product Certification	94	
Marketing and Labeling					
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	4.1 Product Certification	94	
	417-2	Incidents of non-compliance concerning product and service information and labeling	2.3 Focus on Governance	39	
	417-3	Incidents of non-compliance concerning marketing communications	2.3 Focus on Governance	39	
Customer Privacy					
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.3 Customer Relationship Management	91	

GRI Content Index: Material Topics Disclosure

GRI Standard Category	Topic	GRI Sector Standard Ref. No.	Disclosure Number	GRI Disclosure Title & Content	Corresponding Section	Page	Omission / Remarks
GRI 3: Material Topics 2021	Management Approach	-	3-1	Process to determine material topics	1.3 Material Topics Identification	21	
GRI 3: Material Topics 2021	Management Approach	-	3-2	List of material topics	1.3 Material Topics Identification	21	
Material Topic: Economic Performance (GRI 201)							
GRI 3: Material Topics 2021	Management Approach for Economic Performance	-	3-3	Management of material topics	2.2 Operational Overview	36	
GRI 201	Economic Performance 2016	-	201-1	Direct economic value generated and distributed	2.2 Operational Overview	36	
		-	201-2	Financial implications and other risks and opportunities due to climate change	5.1 Climate Change Risk and Management	97	
		-	201-3	Defined benefit plan obligations and other retirement plans	6.2 Employee Care	133	
		-	201-4	Financial assistance received from government	2.2 Operational Overview	36	
Material Topic: Energy (GRI 302)							
GRI 3: Material Topics 2021	Management Approach	-	3-3	Management of material topics	5.3 Energy Control	109	
GRI 302	Energy 2016	-	302-1	Energy consumption within the organization	5.3 Energy Control	109	
		-	302-2	Energy consumption outside of the organization	Data unavailable	-	
		-	302-3	Energy intensity	5.3 Energy Control	109	
		-	302-4	Reduction of energy consumption	5.3 Energy Control	109	
Material Topic: Emissions (GRI 305)							
GRI 3: Material Topics 2021	Management Approach	-	3-3	Management of material topics	5.3 Energy Control	109	

GRI Standard Category	Topic	GRI Sector Standard Ref. No.	Disclosure Number	GRI Disclosure Title & Content	Corresponding Section	Page	Omission / Remarks
GRI 305	Emissions 2016	-	305-1	Direct (Scope 1) GHG emissions	5.4 Mitigation and Emissions	113	
		-	305-2	Energy indirect (Scope 2) GHG emissions	5.4 Mitigation and Emissions	113	
		-	305-3	Other indirect (Scope 3) GHG emissions	5.4 Mitigation and Emissions	113	
		-	305-4	GHG emissions intensity	5.4 Mitigation and Emissions	113	
		-	305-5	Reduction of GHG emissions	5.3 Energy Control 5.4 Mitigation and Emissions	109 113	
		-	305-6	Emissions of ozone-depleting substances (ODS)	-	-	No ODS emissions
		-	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	5.4 Mitigation and Emissions	113	
Material Topic: Water and Effluents (GRI 303)							
GRI 3: Material Topics 2021	Management Approach	-	3-3	Management of material topics	5.5 Water Resource	117	
GRI 303	Water and Effluents 2018	-	303-1	Interactions with water as a shared resource	5.5 Water Resource	117	
		-	303-2	Management of water discharge-related impacts	5.5 Water Resource	117	
	Water and Effluents 2018	-	303-3	Water withdrawal	5.5 Water Resource	117	
		-	303-4	Water discharge	5.5 Water Resource	117	
		-	303-5	Water consumption	5.5 Water Resource	117	
Material Topic: Waste (GRI 306)							
GRI 3: Material Topics 2021	Management Approach	-	3-3	Management of material topics	5.6 Waste Management	120	
GRI 306	Waste 2020	-	306-1	Waste generation and significant waste-related impacts	5.6 Waste Management	120	
		-	306-2	Management of significant waste-related impacts	5.6 Waste Management	120	
	Waste 2020	-	306-4	Waste diverted from disposal	5.6 Waste Management	120	
		-	306-5	Waste directed to disposa	5.6 Waste Management	120	
Material Topics: Supplier Environmental Assessment / Supplier Social Assessment (GRI 308 / GRI 414)							
GRI 3: Material Topics 2021	Management Approach	-	3-3	Management of material topics	3.2 Sustainable Supply Chain	79	

GRI Standard Category	Topic	GRI Sector Standard Ref. No.	Disclosure Number	GRI Disclosure Title & Content	Corresponding Section	Page	Omission / Remarks
GRI 308	Supplier Environmental Assessment 2016	-	308-1	New suppliers that were screened using environmental criteria	3.2 Sustainable Supply Chain	79	
		-	308-2	Negative environmental impacts in the supply chain and actions taken	3.2 Sustainable Supply Chain	79	
GRI 414	Supplier Environmental Assessment 2016	-	414-1	New suppliers that were screened using social criteria	3.2 Sustainable Supply Chain	79	
		-	414-2	Negative social impacts in the supply chain and actions taken	3.2 Sustainable Supply Chain	79	
Material Topic: Occupational Health and Safety (GRI 403)							
GRI 3: Material Topics 2021	Occupational Health and Safety Management Approach	-	3-3	Management of material topics	6.4 Healthy Workplace	141	
GRI 403	Occupational Health and Safety 2018	-	403-1	Occupational health and safety management system	6.4 Healthy Workplace	141	
		-	403-2	Hazard identification, risk assessment, and incident investigation	6.4 Healthy Workplace	141	
		-	403-3	Occupational health services	6.4 Healthy Workplace	141	
		-	403-4	Worker participation, consultation, and communication on occupational health and safety	6.4 Healthy Workplace	141	
		-	403-5	Worker training on occupational health and safety	6.4 Healthy Workplace	141	
		-	403-6	Promotion of worker health	6.4 Healthy Workplace	141	
		-	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	6.4 Healthy Workplace	141	
	Occupational Health and Safety 2018	-	403-8	Workers covered by an occupational health and safety management system	6.4 Healthy Workplace	141	
		-	403-9	Work-related injuries	6.4 Healthy Workplace	141	
		-	403-10	Work-related ill health	6.4 Healthy Workplace	141	
Material Topic: Local Communities (GRI 413)							
GRI 3: Material Topics 2021	Management Approach	-	3-3	Management of material topics	7.2 Corporate Social Responsibility & Philanthropy	157	
GRI 413	Local Communities 2016	-	413-2	Operations with significant actual and potential negative impacts on local communities	7.1 Local Communities	154	

*Custom Topic	Disclosure Numbe	GRI Disclosure Title & Content	Corresponding Section	Page	Omission / Remarks
*** Innovative Products and Technology**					
GRI 3: Innovative Products and Technology	3-3	Management of material topics	3.1 Product and Market Overview	71	
GRI 3: Product Quality and Reputation	3-3	Management of material topics	4.3 Customer Product and Service	95	
GRI 3: Market Presence	3-3	Management of material topics	3.1 Product and Market Overview	71	
GRI 3: Green Procurement and Low-Carbon Production	3-3	Management of material topics	5.2 Materials Management	89	
*** Environmental and Social Regulatory Compliance**					
GRI 3: Environmental and Social Regulatory Compliance	3-3	Management of material topics	2.6 Regulatory Compliance	67	
*** Labor-Management Relations**					
GRI 3: Employee-Employer Relations	3-3	Management of material topics	6.1 Workforce Overview	123	
GRI 3: Employee Education and Training	3-3	Management of material topics	6.3 Talent Development	138	

Appendix II: SASB Index

ndustry: Resource Transformation – Chemicals				
Disclosure Topic	**Code**	**Accounting Metric**	**Current Year Disclosure Status**	**Corresponding Section**
Greenhouse Gas Emissions	RT-CH-110a.1	1. Gross global Scope 1 emissions, in metric tons CO_2-e 2. Percentage of emissions covered under emissions-limiting regulations (%)	1. Scope 1: 449.3846 metric tons CO_2-e. 2. Currently, there are no limitations or constraints under emissions-limiting regulations.	5.4 Mitigation and Emissions
	RT-CH-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	1. Implement ISO 14064-1 inventory verification and introduction. 2. Short, medium, and long-term planning: (1)Short-term: Adopt a progressive approach to execute Scope 1, 2, and 3 phased inventories. (2)Medium-term: Based on base-year carbon emissions, execute carbon emission breakdown for various equipment to implement control and evaluate the introduction of low-carbon emission tools. (3)Long-term: Execute and implement carbon reduction methodologies and long-term measures.	5.4 Mitigation and Emissions
Air Quality	RT-CH-120a.1	1. NOx (excluding N_2O) 2. SOx 3. Volatile organic compounds (VOCs) 4. Hazardous air pollutants (HAPs)	ASC operates in accordance with air pollution permits, emitting nitrogen oxides (NOx), sulfur oxides (SOx), and volatile organic compounds (VOCs); however, there are no emissions of significant hazardous gases such as persistent organic pollutants (POPs), hazardous air pollutants (HAPs), or particulate matter (PM).	5.4 Mitigation and Emissions
Energy Management	RT-CH-130a.1	1. Total energy consumed (GJ) 2. Percentage grid electricity (%) 3. Percentage renewable (%) 4. Total self-generated energy (GJ)	1. Total energy consumed: 47,872.51 GJ. 2. Sourced from grid electricity: 91.66%. 3. Renewable energy usage rate: 1.9%. 4. Total self-generated energy: 902.48 GJ.	5.3 Energy Control
Water Management	RT-CH-140a.1	1. Total water withdrawn 2. Total water consumed 3. Percentage of each in regions with High or Extremely High Baseline Water Stress	1. Total water withdrawn is 52.564 million liters. 2. Total water consumed is 26.145 million liters. 3. The Company does not utilize water resources from regions with "High" or "Extremely High" baseline water stress.	5.5 Water Resource">Utilization

ndustry: Resource Transformation – Chemicals				
Disclosure Topic	**Code**	**Accounting Metric**	**Current Year Disclosure Status**	**Corresponding Section**
Water Management	RT-CH-140a.2	Number of incidents of non-compliance associated with water quality permits, standards, and regulations	The Company’s water usage and effluent discharge standards are fully compliant with the sewage discharge standards of the Changbin Industrial Park Management Center.	5.5 Water Resource">Utilization
	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	In water resource management, the Company integrates the SCADA remote monitoring system to manage and monitor water conditions and trigger anomaly alerts across factory zones, minimizing the risk of water resource waste. The Company's production facilities operate within the Changbin Industrial Park jurisdiction and pay sewage management fees monthly. In 2025, the total volume of wastewater effluent discharged was 26,419 m³. Due to increased operational demands, the Company established a process water recycling system via SCADA at the Changbin Plant to increase water recycling efficiency. This recovered water is utilized in the air conditioning evaporative cooling system and landscape irrigation within the plant, successfully decreasing wastewater discharge volumes.	5.5 Water Resource">Utilization
Hazardous Waste Management	RT-CH-150a.1	Amount of hazardous waste generated and percentage recycled	ASC did not generate any hazardous waste; the recycling percentage of hazardous waste is 0%.	5.6 Waste Management
Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	The Company’s operational sites and production facilities are established within the Changbin Industrial Park, which features a comprehensive regional development plan and provides stable job opportunities to collectively support local socio-economic requirements. Because the industrial park environment is strategically positioned away from residential neighborhoods, direct operational pollution impacts on residents' daily lives are significantly minimized. However, a failure to continuously comply with regulatory statutes could potential affect environmental pollution and environmental justice for local community residents.	7.2 Corporate Social Responsibility & Philanthropy

ndustry: Resource Transformation – Chemicals				
Disclosure Topic	**Code**	**Accounting Metric**	**Current Year Disclosure Status**	**Corresponding Section**
Worker Health & Safety	RT-CH-320a.1	1. Total Recordable Incident Rate (TRIR) 2. Fatality rate (a) direct employees and (b) contract employees	1. Incident rate: 3.31%. 2. In 2025, there were zero incidents of fatalities resulting from work-related injuries or occupational diseases among asc employees and non-employee workers.	6.4 Healthy Workplace
	RT-CH-320a.2	Description of efforts to assess, monitor, and mitigate acute and chronic health risks of employees and contract workers	The Company acts as a rigorous gatekeeper for employee safety and health working environments, implementing operational workplace environment improvements based on the practical characteristics of the work site. Specifically targeting hazardous workplaces (such as dust-generating operations and noisy environments), the Company educates and mandates that workers must utilize personal protective equipment, aiming to mitigate and lower exposure hazards to an acceptable range, while concurrently providing appropriate and comfortable working environments. asc implements health examinations and health management for current employees; colleagues who have completed more than one year of tenure are entitled to a routine annual health examination benefit. Furthermore, to promote employees' physical and psychological well-being, the Company leads staff to manage stress, relax, and improve personal health management. We encourage colleagues to exercise and proactively enjoy physical activities, while concurrently utilizing email dispatches to publicize various health education topics, thereby comprehensively safeguarding employee health.	6.4 Healthy Workplace

Appendix III: Sustainability Disclosure Metrics – Chemical Industry

Metric No.	Sustainability Disclosure Metric	Metric Type	Current Year Disclosure Status	Unit	Corresponding Section
1	Total energy consumed, percentage grid electricity, percentage renewable energy, and total self-generated energy (Note 1)	Quantitative	The following are ASC's total energy consumption statistics for 2025: 1. Total Energy Consumption: 47,872.51 billion joules. (1) Purchased Electricity: 43,877.79 billion joules. (2) Liquefied Petroleum Gas (LPG): 402.07 billion joules. (3) Diesel: 900.47 billion joules. (4) Natural Gas: 1,460.56 billion joules. (5) Gasoline: 329.14 billion joules. (6) Self-generated Solar Energy: 902.48 billion joules. 2. Purchased Electricity: 91.66%. 3. Renewable Energy Utilization Rate: 1.9%. 4. All Self-generated Energy: 1.9%. Note: The data on self-generated solar energy is based on data from ASC's solar energy monitoring platform.	Gigajoules (GJ), Percentage (%)	5.3 Energy Control
2	Total water withdrawn, total water consumed, and wastewater effluent discharge volume in accordance with regulatory requirements or voluntary disclosures	Quantitative	ASC's water usage in 2025 is as follows: 1. Total water withdrawn is 52.564 thousand cubic meters. 2. Total water consumed is 26.145 thousand cubic meters. 3. Total wastewater discharge is 26.419 thousand cubic meters. Note: Water consumption = Water intake - Wastewater discharge. Wastewater discharge is calculated based on wastewater invoices provided by the wastewater treatment plant. If the site is an office building, wastewater is treated in the public sewer system; therefore, wastewater discharge = water intake.	Thousand Cubic Meters (1,000 m^3)	5.5 Water Resource">Utilization
3	Total volume of hazardous waste generated and percentage recycled in accordance with regulatory requirements or voluntary disclosures	Quantitative	ASC's total hazardous waste disposal volume in 2025 is 0 metric tons, and the hazardous waste recycling rate is 0%.	Metric Tons (t)	5.6 Waste Management

Metric No.	Sustainability Disclosure Metric	Metric Type	Current Year Disclosure Status	Unit	Corresponding Section
4	Description of the number and rate of work-related injuries	Quantitative	ASC Company's 2025 Employee Occupational Injury Situation: 1. Number of Occupational Injuries: 3 2. Occupational Injury Fatality Rate: 0% 3. Severe Occupational Injury Rate: 0% 4. Recordable Occupational Injury Rate: 3.31% Note: 1. Occupational Injury Fatality Rate = (Number of Deaths Due to Occupational Injuries / Working Hours) * 1,000,000 2. Severe Occupational Injury Rate = [Number of Severe Occupational Injuries (excluding deaths) / Working Hours] * 1,000,000 3. Recordable Occupational Injury Rate = [Number of Recordable Occupational Injuries (including deaths and severe occupational injuries) / Working Hours] * 1,000,000 4. Severe occupational injuries refer to occupational injuries that cannot be cured within 6 months. 5. Recordable occupational injuries do not include occupational injuries sustained during commuting to and from work. 6. The occupational injury categories are: cuts (1st) and falls (2nd).	Volume; Rate (%)	6.4 Healthy Workplace
5	Business operations with significant actual or potential negative impacts on local communities	Qualitative Narrative	ASC Company operates in the chemical industry. Due to the operational requirements of its production plants, it controls environmental protection and all emissions to ensure no negative impact on the community. 1. The company has a manufacturing plant. Wastewater discharged monthly is centrally treated by the industrial park, and wastewater data is regularly monitored. 2. The Changhua Changbin A2 plant uses organic solvents in its processes, generating volatile gases. However, the amount generated is limited and does not meet the legally mandated standards. In February 2025, it independently obtained a stationary pollution source establishment permit, and in March 2026, it obtained an operating permit. 3. Starting from the second quarter of 2025, the Changhua Changbin A2 plant has been reporting emissions quarterly in accordance with the "Air Pollution Control Fee Collection Regulations" and the "Regulations Governing the Declaration of Air Pollutant Emissions from Stationary Pollution Sources in Public and Private Places." From the second to the fourth quarter of 2025, the plant reported a total of 5.98 kg of nitrogen oxides (NOx) and 0.05 kg of sulfur oxides (SOx). The emissions for each quarter did not meet the threshold for paying air pollution fees.	N/A	5.4 Mitigation and Emissions

Metric No.	Sustainability Disclosure Metric	Metric Type	Current Year Disclosure Status	Unit	Corresponding Section
6	Concrete and effective mechanisms and actions taken by the enterprise itself and its suppliers to mitigate negative environmental or social impacts	Qualitative Narrative	1. In response to the needs of local authorities and international trends, ASC has implemented the ISO 14064-1 greenhouse gas inventory system and completed third-party verification procedures. 2. In 2025, ASC promoted its Supplier Code of Conduct to 79 suppliers and used sustainability assessment questionnaires to examine their understanding and compliance with the code, as well as their awareness and implementation of carbon inventory-related issues. This collaborative effort aims to build a supply chain aligned with ASC's goals. 3. In 2025, 26 new Supplier Social Responsibility Commitments were signed. 4. In 2025, on-site audits were conducted on 6 suppliers to identify and assess risks in the supply chain, including environmental, social, and governance-related risks, ensuring that suppliers meet standards of honest operation and responsible business conduct.	Volume	1.1 Sustainability Strategy 3.2 Sustainable Supply Chain 5.1 Climate Change Risk and Management
7	Total product volume based on product category	Quantitative	The product types and specifications are numerous, and products are fabricated based on custom requirements; due to this unique nature, the output volume cannot be calculated.	Varies by product category	N/A

Note 1: Total self-generated energy is defined in accordance with the "Renewable Energy Development Act," the "Regulations for the Development and Management of Renewable Energy Certificates," or the relevant legal definitions of applicable statutes.

Appendix IV: Climate-Related Information of Listed Companies

Item	Disclosure Content
1.Describe the board's oversight of and management's role in assessing and managing climate-related risks and opportunities.	The ESG Sustainability Committee, approved by the Board of Directors, is established with the Chairman serving as the Chief Commissioner, leading various departmental heads to jointly evaluate climate-related risks and present corrective improvement plans to the Board of Directors. The risks evaluated in 2025 primarily encompassed strategic risks, operational risks, and reputational risks, with wind risk assessments incorporated and high-level risk contents structured. Climate risk impacts include increased operational costs induced by natural disasters, asset damage losses, and additional expenditures generated by elevated environmental commitment requirements due to climate shifts. A report was presented to the Board of Directors on December 24, 2025, receiving direct supervision and guidance from the Board; currently, climate-related risks have not yet become a material driver for the company this year.
2.Describe the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning (short, medium, and long term).	The Company proactively inputs resources into climate risk assessments. In the 2025 Risk Report presented to the Board of Directors on December 24, 2025, the Company extended and formulated short, medium, and long-term sustainability strategies and action plans. The physical risks and transition risks and opportunities we focus on will affect company operational costs. For more details, please refer to the "5.1 Climate Change Risk and Management" chapter.
3.Describe the financial impacts of extreme climate events and transition actions.	**Impacts of Extreme Climate Events:** Based on internal risk assessments, extreme climate brings floods induced by severe precipitation, which could heavily cause damage to operational sites and transit corridors, affecting company operations, manufacturing facilities, and equipment, subsequently triggering delivery delays. The Company's manufacturing facilities rely on municipal reservoirs for water intake; if a drought leads to water scarcity or water restrictions, product manufacturing requirements will be affected. Currently, water recycling equipment has been deployed to decrease water withdrawal and mitigate impacts. **Financial Impacts of Transition Actions:** Facing transition risks, the Company must respond to changes in regulatory legislation, technology, and market dynamics. Various countries levying carbon taxes will affect the product supply chain, impacting carbon emission volumes and energy reduction investment capital. By introducing robust greenhouse gas inventories, driving energy reduction and carbon reduction project initiatives, and optimizing equipment processes, the Company proactively adapts to market and regulatory shifts.
4.Describe the organization's processes for identifying, assessing, and managing climate-related risks, and how these processes are integrated into the organization's overall risk management system.	The Company focuses on climate topics and has established a Risk Management Policy. The ESG Sustainability Committee regularly reports material risk information and mitigation measures to the Board of Directors annually. On December 24, 2025, the Board provided guidance on the annual risk assessment and injected concrete recommendations, strategically modifying sustainability strategies, goals, and action plans through this annual review cycle to align with trend movements and corporate realities, serving as the baseline for internal risk management. This encompasses energy reduction, carbon reduction efficiency, greenhouse gas emissions management, and climate risk evaluations mapped against sustainability target performance tracking. In the risk management framework, the Company divides risk levels into Tier 1, Tier 2, or Tier 3 structures to identify risk severity and urgency, thereby optimizing priority sequences and promoting robust management. To enable stakeholders to comprehend the Company's risk status, the annual risk report is synchronously disclosed on the Company's official website.

<table>
<tr><th>Item</th><th>Disclosure Content</th></tr>
<tr><td>5.If scenario analysis is used to assess resilience to climate-related risks, describe the scenarios, parameters, assumptions, analytical factors, and key financial impacts.</td><td>The Company evaluates climate risk resilience based on geographical locations and climate variations, presenting two specific scenario analyses. For more details, please refer to the "5.1 Climate Change Risk and Management" chapter.</td></tr>
<tr><td>6.If a transition plan has been established to manage climate-related risks, describe the contents of the plan, as well as the metrics and targets used to identify and manage physical and transition risks.</td><td>The Company has not yet established a structured transition plan. To achieve net-zero emissions, the Company utilizes risk assessment results to formulate individual greenhouse gas (GHG) reduction targets. These total reduction targets specifically target Scope 1 (direct emissions from operating activities), Scope 2 (indirect emissions from energy use), and Scope 3 (indirect emissions from the value chain). Based on independent accountant assurance, 2024 is set as the base year for GHG emissions. The targets are set to achieve a 10% cumulative reduction by 2026 and a 100% cumulative reduction by 2050.</td></tr>
<tr><td>7.If internal carbon pricing is utilized as a planning tool, describe the basis on which the price was determined.</td><td>The Company established its "Internal Carbon Pricing Management Measures" in 2025, utilizing shadow pricing to conduct internal carbon cost forecasting and integrating carbon cost concepts into product cost modeling. The pricing mechanism references open transaction prices from the Taiwan Carbon Solution Exchange (TCX) and the carbon pricing systems announced by the Ministry of Environment. This initiative is designed to address the market dynamics of the European Union's Carbon Border Adjustment Mechanism (CBAM) regulations on controlled products, thereby maintaining market competitiveness. Carbon costs are integrated into operational considerations and are dynamically adjusted in response to trend shifts and regulatory updates. This process adapts to evolving market conditions on climate issues, with the ultimate goal of reducing operational corporate emissions, lowering manufacturing process emissions, and minimizing product carbon footprints.</td></tr>
<tr><td>8.If climate-related targets are set, describe the activities covered, GHG emission scopes, planning horizons, annual progress, and other relevant information. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve these targets, specify the source and quantity of the carbon offsets or the number of RECs utilized.</td><td>The Company is advancing toward the objective of corporate sustainability and net-zero emissions. Based on inventory results, electricity consumption has been identified as the primary emission hotspot. In 2024, the Company completed the construction of Phase I rooftop solar power generation for self-consumption and has planned Phase II rooftop solar infrastructure to progressively reduce major emission sources. The Company remains committed to process optimization and actively prioritizes self-initiated emission reduction and self-generated renewable energy.
<table>
<tr><th>Net-Zero Carbon Target Setting</th><th>2025</th><th>2026</th></tr>
<tr><td>Emission Reduction Target Set Based on 2024 Emissions</td><td>5%</td><td>10%</td></tr>
<tr><td>Carbon Offsets Utilized</td><td>None</td><td>None</td></tr>
<tr><td>Renewable Energy Certificates (RECs) Utilized</td><td>None</td><td>None</td></tr>
<tr><td>Carbon Reduction Target Achievement Status</td><td>Achieved</td><td>in progress</td></tr>
</table></td></tr>
</table>

Item	Disclosure Content
9.GHG inventory and assurance status, along with reduction targets, strategies, and concrete action plans (to be detailed separately in Tables 1-1 and 1-2).	The Company actively prioritizes self-initiated emission reductions and enhances self-generated renewable energy infrastructure. Consequently, no Renewable Energy Certificates (RECs) or carbon offsets have been purchased. In 2023, the Company conducted an individual corporate GHG inventory for the year 2022 and completed its maiden individual inventory verifications in 2023. Annual carbon inventories and third-party assurance are conducted systematically.In 2023, the Company established its individual corporate GHG reduction targets, defining short-, medium-, and long-term reduction horizons: Short-term: 30% cumulative reduction by 2030; Medium-term: 70% cumulative reduction by 2040; Long-term: 100% cumulative reduction by 2050. To align with net-zero carbon offset targets, action plans are formulated based on the primary energy-consuming items of the Company. These plans encompass power-saving, water-saving, oil-saving, and waste-reduction initiatives, starting from energy-saving concepts and lifestyle habits. Concurrently, an energy monitoring system is being established to implement digitized control, serving as an assessment foundation for improvements to progressively achieve the targets.The Company established the ISO 14064-1:2018 system in March 2024 and completed external third-party assurance for the 2024 GHG emissions in 2025.

Table 1-1 GHG Inventory and Assurance Status

Basic Information of the Company
□ Paid-in capital of NT$10 billion or more, Steel Industry, Cement Industry □ Paid-in capital of NT$5 billion or more but less than NT$10 billion ■ Paid-in capital under NT$5 billion

Minimum Disclosure Requirements under the Sustainable Development Roadmap for TWSE/TPEx Listed Companies
■ Parent Company Only GHG Inventory □ Subsidiaries in Consolidated Financial Statements GHG Inventory □ Parent Company Only GHG Assurance □ Subsidiaries in Consolidated Financial Statements GHG Assurance

1-1-1 Greenhouse Gas Inventory Data

Total greenhouse gas emissions in 2024

January 1, 2024 to December 31, 2024

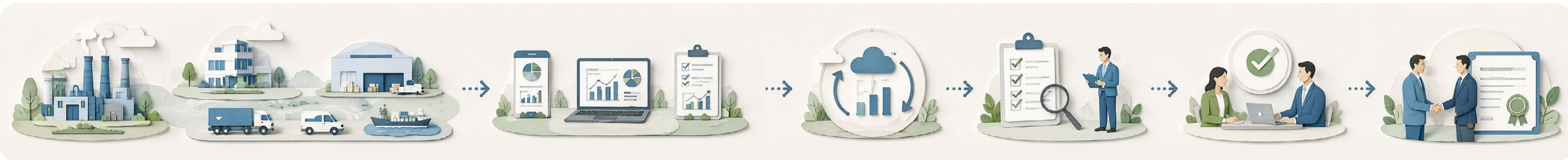
cope (Category)	Total Emissions (MT CO_2e)	Intensity (MT CO_2e / NT$ Millions)
Scope 1 (Category 1: Direct GHG Emissions)	650.4036	0.101
Scope 2 (Category 2: Indirect GHG Emissions from Imported Energy)	6,480.0876	1.004
Scope 3 (Category 3 to 6: Other Indirect GHG Emissions)	1,489.8737	0.231
Subtotal	8,899.377	1.378

Note 1: Scope 1 (Direct Emissions): Emissions from sources owned or controlled by the company. Scope 2 (Energy Indirect Emissions): Indirect GHG emissions from the generation of purchased electricity, heating, or steam consumed by the company. Scope 3 (Other Indirect Emissions): Emissions consequence of the activities of the company, but occur from sources not owned or controlled by the company, excluding energy indirect emissions.

Note 2: The boundary of data for Scope 1 and Scope 2 emissions shall be handled according to the scheduled timeframe stipulated in Article 4, Paragraph 1, Item 2 of the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" (hereinafter referred to as the "Rules"). Other indirect emissions data are disclosed on a voluntary basis.

Note 3: GHG Inventory Standard: ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note 4: GHG emissions intensity is calculated based on net revenue (in millions of NTD).



Company Covered	Scope (Category)	2025 GHG Emissions Breakdown	
		Emissions (MT CO_2e)	Intensity (MT CO_2e / NT$ Millions)
Parent Company Only: Allied Supreme Corp.	Scope 1 (Category 1: Direct GHG Emissions)	446.9222	0.095
	Scope 2 (Category 2: Indirect GHG Emissions)	5,679.7355	1.202
	Scope 3 (Category 3 to 6: Other Indirect GHG Emissions)	1,770.5162	0.375
	Subtotal	7,897.174	1.671
Subsidiary: Aston Fluorotech Corp.	Scope 1 (Category 1: Direct GHG Emissions)	2.4624	0.001
	Scope 2 (Category 2: Indirect GHG Emissions)	4.1686	0.001
	Scope 3 (Category 3 to 6: Other Indirect GHG Emissions)	-	-
	Subtotal	6.631	0.001
Subsidiary: Allied Supreme Fluorotech (Jiaxing) Co., Ltd.	Scope 1 (Category 1: Direct GHG Emissions)	171.1600	0.036
	Scope 2 (Category 2: Indirect GHG Emissions)	3,468.9500	0.734
	Scope 3 (Category 3 to 6: Other Indirect GHG Emissions)	-	-
	Subtotal	3,640.110	0.770
Total		11,543.915	2.443

Note 1: Scope 1 (Direct Emissions): Emissions from sources owned or controlled by the company. Scope 2 (Energy Indirect Emissions): Indirect GHG emissions from the generation of purchased electricity, heating, or steam consumed by the company. Scope 3 (Other Indirect Emissions): Emissions consequence of the activities of the company, but occur from sources not owned or controlled by the company, excluding energy indirect emissions.

Note 2: The boundary of data for Scope 1 and Scope 2 emissions shall be handled according to the scheduled timeframe stipulated in Article 4, Paragraph 1, Item 2 of the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" (hereinafter referred to as the "Rules"). Other indirect emissions data are disclosed on a voluntary basis.

Note 3: GHG Inventory Standard: ISO 14064-1 issued by the International Organization for Standardization (ISO).

Note 4: GHG emissions intensity is calculated based on net revenue (in millions of NTD).

1-1-2 Greenhouse Gas Assurance Status

In accordance with the "Sustainable Development Roadmap for TWSE/TPEx Listed Companies" regulated by the Financial Supervisory Commission (FSC), the Company has conducted greenhouse gas (GHG) inventory and assurance operations for the current fiscal year

Boundary / Coverage	Parent Company Only	Parent Company Only	Subsidiary
	Allied Supreme Corp.	Aston Fluorotech Corp.	Allied Supreme Fluorotech (Jiaxing) Co., Ltd.
2025 Assurance Status	Assurance Completed	Assurance Completed	Inventory Only; Assurance Pending
Assurance Firm (CPA)	Ernst & Young (EY)	Ernst & Young (EY)	-
Assured Total Emissions (MT CO_2e)	8,090.5450	6.6310	-

1-2 GHG Reduction Goals, Strategies, and Action Plans

<table>
<tr><th colspan="5">Target Setting</th></tr>
<tr><th>Mitigation Strategy</th><th colspan="2">Short-term Goal (2024~2030)</th><th>Medium-term Goal (2031~2040)</th><th>Long-term Goal (2041~2050)</th></tr>
<tr><td rowspan="2">Strengthening Carbon Data Management</td><td colspan="2">Reduce carbon emissions by 30% from 2024 to 2030</td><td>Achieve a cumulative reduction of 70% in carbon emissions from 2031 to 2040.</td><td>Achieve a cumulative reduction of 100% in carbon emissions (Net Zero) from 2041 to 2050.</td></tr>
<tr><td colspan="4">The Company obtained a third-party independent assurance report in 2024, initially establishing 2024 as the base year. Due to the expansion of operational boundaries in 2025 and subsequent third-party assurance verification, the base year has been adjusted to 2025. In accordance with the ISO 14064-1:2018 standard for GHG inventories, the reporting boundary encompasses 9 operational sites in Taiwan (Changbin Plant A1, Changbin Plant A2, Changbin Plant A3, Taipei Office, Taoyuan Office, Hsinchu Office, Tainan Office, and 2 warehouses), 1 operational site in the United States, and 1 operational site in China.</td></tr>
<tr><td rowspan="2">Renewable Energy Adoption</td><th>2023 Plan:</th><th>2024 Plan:</th><th>2025 Plan:</th><th>2026 Plan:</th></tr>
<tr><td>Constructed a 252.84 kWh solar power system at Plant A1 in 2024, which commenced self-consumption operations in October 2025.</td><td>Constructed a 71.75 kW solar power system at Plant A2 in 2025, which commenced self-consumption operations in January 2025.</td><td>Constructed an 86.73 kW solar power system at Plant A3 in 2025, which commenced self-consumption operations in March 2025.</td><td>Buy back the rooftop solar systems (previously leased to external solar power operators) in 2026 to switch to self-consumption, and evaluate green electricity procurement options for subsidiaries.</td></tr>
<tr><td rowspan="2">Process Optimization & Improvement</td><th colspan="2">2025~2026 Plan:</th><th colspan="2">2027~2028 Plan:</th></tr>
<tr><td colspan="2">Focus on energy consumption and emissions reduction through self-assessments; implement equipment consumption mitigation in 2025, introduce variable frequency drives (VFD) for chillers, and evaluate the installation of air return equipment to decrease thermal and electrical energy consumption.</td><td colspan="2">Advance from localized improvements to comprehensive site-wide inventory assessments; implement smart meters and data logging systems to identify key carbon hotspots and evaluate further optimization opportunities.</td></tr>
</table>

Appendix V: Independent Auditor's Limited Assurance Report

安永聯合會計師事務所

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溫室氣體聲明之會計師有限確信報告

上品綜合工業股份有限公司　公鑒：

本會計師受託執行上品綜合工業股份有限公司西元二〇二五年一月一日至十二月三十一日溫室氣體盤查報告書（以下簡稱「溫室氣體聲明」）之類別 1 直接溫室氣體排放、類別 2 能源間接溫室氣體排放、類別 3.1 上游貨物運輸間接溫室氣體排放、類別 3.2 下游貨物運輸間接溫室氣體排放、類別 3.3 員工通勤間接溫室氣體排放、類別 4.1 採購原物料間接溫室氣體排放與類別 4.3 廢棄物處理間接溫室氣體排放之有限確信案件。

上品綜合工業股份有限公司對溫室氣體聲明之責任

上品綜合工業股份有限公司之責任係依照臺灣證券交易所「上市公司編製與申報永續報告書作業辦法」之規定，以及依照國際標準組織(International Organization for Standardization, ISO)發布之「ISO14064-1: 2018 組織層級溫室氣體排放與移除量化及報告附指引之規範」（以下簡稱「ISO 14064-1」）編製溫室氣體聲明，且設計、付諸實行及維持與溫室氣體聲明編製有關之內部控制，以確保溫室氣體聲明未存有導因於舞弊或錯誤之重大不實表達。

如溫室氣體聲明章節 3.3 不確定性分析，溫室氣體之量化受先天不確定性之影響，此主要係因用以決定排放係數之科學知識並不完整，以及報導之數值須彙總不同氣體之排放。

會計師之獨立性及品質管理

本會計師已遵循會計師職業道德規範有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。

本事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

1

會計師之責任

本會計師之責任係依照財團法人中華民國會計研究發展基金會所發布之確信準則 3410 號「溫室氣體聲明之確信案件」規劃及執行有限確信案件，基於所執行之程序及所獲取之證據，對第一段所述上品綜合工業股份有限公司溫室氣體聲明是否未存有重大不實表達取得有限確信，並作成有限確信之結論。

依確信準則 3410 號之規定，本有限確信案件工作包括評估上品綜合工業股份有限公司採用 ISO14064-1 編製溫室氣體聲明之妥適性、評估溫室氣體聲明導因於舞弊或錯誤之重大不實表達風險、依情況對所評估風險作出必要之因應，以及評估溫室氣體聲明之整體表達。有關風險評估程序（包括對內部控制之瞭解）及因應所評估風險之程序，有限確信案件之範圍明顯小於合理確信案件。

本會計師對第一段所述上品綜合工業股份有限公司溫室氣體聲明所執行之程序係基於專業判斷，該等程序包括查詢、對流程之觀察、文件之檢查、分析性程序、對量化方法與報導政策是否適當之評估，以及與相關紀錄之核對或調節。

基於本案件情況，本會計師於執行上述程序時：

1. 已透過查詢，取得對上品綜合工業股份有限公司與排放量化及報導攸關之控制環境及資訊系統之瞭解，但並未評估特定控制作業之設計、取得該等控制作業付諸實行之證據或測試其執行有效性。

2. 已評估上品綜合工業股份有限公司建立估計方法之適當性及一致性。然而，所執行程序並未包含測試估計所依據之資料或單獨建立會計師之估計，以評估上品綜合工業股份有限公司所作之估計。

3. 已實地訪查兩個據點，以評估排放源之完整性、資料蒐集方法、排放源資料及該等據點所適用之攸關假設。對於執行實地訪查據點之選擇，已考量該等據點之排放對總排放之貢獻、排放源性質，以及前期所選擇之據點。所執行程序不包含測試該等據點用以蒐集及彙整設施資料之資訊系統或控制。

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相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。因此，本會計師不對上品綜合工業股份有限公司溫室氣體聲明在所有重大方面，是否依照 ISO14064-1 編製，表示合理確信之意見。

有限確信之結論

依據所執行之程序與所獲取之證據，本會計師並未發現第一段所述上品綜合工業股份有限公司西元二〇二五年一月一日至十二月三十一日溫室氣體聲明在所有重大方面有未依照 ISO14064-1 編製之情事。

安 永 聯 合 會 計 師 事 務 所

會 計 師 ： 陳 明 宏

西元二〇二六年六月二十四日

EY安永

附件一：確信標的

單位：公噸二氧化碳當量/年

溫室氣體範疇	排放量	適用基準
直接溫室氣體排放（類別 1）	449.3846	ISO 14064-1: 2018
能源間接溫室氣體排放（類別 2）	5,683.9041	
由貨物上游運輸與配送產生之間接排放（類別 3.1）	26.5864	
由貨物下游運輸與分配產生之間接排放（類別 3.2）	30.9255	
由員工通勤產生之間接排放（類別 3.3）	245.3220	
由組織採購的貨物產生之間接排放（類別 4.1）	1,414.0555	
由處置固體與液體廢棄物產生之間接排放（類別 4.3）	53.6268	
合計	7,903.805	

組織邊界

編號	公司名稱	據點	地址
1	上品綜合工業股份有限公司	A1	彰化縣線西鄉線工南二路 20 號
2		A2	彰化縣線西鄉線工南二路 17 號
3		A3	彰化縣線西鄉彰濱東五路 3 號
4		台北辦公室	台北市中山區民族東路 12 號 4F
5		新竹辦公室	新竹縣竹北市嘉豐八街 30 號
6		台南辦公室	台南市新市區中山路 184 號
7		東二路倉儲	彰化縣線西鄉彰濱東二路 22 號
8		西四路倉儲	彰化縣線西鄉彰濱西四路 7 號
9		桃園辦公室	桃園市中壢區領航南路三段 188 號 14 樓
10	Aston Fluorotech Corp.	辦公室	19013 S 211th Place, Queen Creek, AZ 85142 USA

Allied Supreme Corp.

Independent Auditor's Limited Assurance Report

2025

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English Translation of a Report Originally Issued in Chinese

Independent Auditor's Limited Assurance Report

To: Allied Supreme Corp.

Scope

We have been engaged by Allied Supreme Corp. ("ASC or the Company") to perform a "limited assurance engagement", as defined by Standards on Assurance Engagements issued by the Accounting Research and Development Foundation in Taiwan, here after referred to as the engagement, to report on ASC's selected sustainability performance indicators ("the Subject Matter") in ASC's 2025 Sustainability Report ("the Report").

Selected Information and the Applicable Criteria

Regarding the Subject Matter and the applicable criteria ("Criteria"), please refer to Appendix 1.

Management's Responsibility

ASC's management is responsible for selecting the Criteria, including referencing to the *Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies* and *GRI Standards 2021* issued by the Global Reporting Initiative ("GRI"), and the other criteria developed by the Company for the selected Subject Matter, based on the Company's industry characteristics, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with *Taiwan Standard on Assurance Engagement 3000("TWSAE 3000")-Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Accounting Research and Development Foundation in Taiwan. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants, and the *Norm of Professional Ethics for Certified Public Accountant of the Republic of China* ("*NFCPAAROC Code*"), and have the required competencies and experience to conduct this assurance engagement.

We also apply *Taiwan Standard on Quality Management 1("TWSQM 1")-Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements* issued by the Accounting Research and Development Foundation in Taiwan which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and of applying analytical and other appropriate procedures.

Our procedures included:

- Conducted interviews with ASC's personnel to understand the business and reporting process.

- Through interviews and inspection of relevant documents, to understand the key stakeholders of ASC, the expectations and needs of the key stakeholders, and the communication channels between the two parties, and how ASC responds to such expectations and needs；
- Conducted interviews with ASC's key personnel to understand the process for collecting, collating and reporting the Subject Matter during the reporting period.
- Checked that the calculation criteria have been correctly applied in accordance with the methodologies outlined in the Criteria.
- Undertook analytical procedures of the data and made inquiries of management to obtain explanations for any significant differences we identified.
- Identified and tested assumptions supporting calculations.
- Tested, on a sample basis, underlying source information to check the accuracy of the data.
- Read the Report to ensure the implementation of overall sustainable responsibility and reporting process is consistent with our understanding.

Inherent Limitations

Considering non-financial information contains within the Report are subject to measurement uncertainties, the selection of different measurement techniques can result in materially different measurement. Also, assurance engagements are based on selective testing of information being examined, and it is not possible to detect all existing material misstatements whether resulting from fraud or error.

Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the selected sustainability indicators, in order for it to be in accordance with the Criteria.

Ernst & Young, Taiwan

Chen, Ming Hung

27 July 2026

Notice to Readers

The reader is advised that the assurance report has been prepared originally in Chinese. In the event of a conflict between the assurance report and the original Chinese version or difference in interpretation between the two versions, the Chinese language assurance report shall prevail.

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Appendix 1：Information on the subject matter selected by ASC and its applicable standards. In accordance with Article 4, Appendix1-2(hereinafter referred to as the " Rules ") of the " Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies ", emphasize the disclosure of information and the summary of selected subject matter information.

No.	Page	Content title	Subject matter information	Applicable criteria
1	111、172	Energy Control	The following are ASC's total energy consumption statistics for 2025： 1. Total Energy Consumption: 47,872.51 billion joules. (1)Purchased Electricity: 43,877.79 billion joules. (2)Liquefied Petroleum Gas (LPG): 402.07 billion joules. (3)Diesel: 900.47 billion joules. (4)Natural Gas: 1,460.56 billion joules. (5)Gasoline: 329.14 billion joules. (6)Self-generated Solar Energy: 902.48 billion joules. 2. Purchased Electricity: 91.66%. 3. Renewable Energy Utilization Rate: 1.9%. 4. All Self-generated Energy: 1.9%. Note: 1. The data on self-generated solar energy is based on data from ASC's solar energy monitoring platform.	ASC's 2025 energy management statistics
2	118、172	Water Resource	ASC's water usage in 2025 is as follows: 1. Total water withdrawn is 52.564 thousand cubic meters. 2. Total water consumed is 26.145 thousand cubic meters. 3. Total wastewater discharge is 26.419 thousand cubic meters. Note: 1. Water consumption = Water intake - Wastewater discharge. Wastewater discharge is calculated based on wastewater invoices provided by the wastewater treatment plant. If the site is an office building, wastewater is treated in the public sewer system; therefore, wastewater discharge = water intake.	ASC's 2025 water withdrawal and wastewater discharge statistics
3	122、172	Waste Management	ASC's total hazardous waste disposal volume in 2025 is 0 metric tons, and the hazardous waste recycling rate is 0%.	ASC's 2025 hazardous industrial waste disposal volume statistics

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No.	Page	Content title	Subject matter information	Applicable criteria
4	147、172	Healthy Workplace	ASC 's 2025 Employee Occupational Injury Situation:： 1. Number of Occupational Injuries: 3 2. Occupational Injury Fatality Rate: 0% 3. Severe Occupational Injury Rate: 0% 4. Recordable Occupational Injury Rate: 3.31% Note: 1. Occupational Injury Fatality Rate = (Number of Deaths Due to Occupational Injuries / Working Hours) * 1,000,000 2. Severe Occupational Injury Rate = [Number of Severe Occupational Injuries (excluding deaths) / Working Hours] * 1,000,000 3. Recordable Occupational Injury Rate = [Number of Recordable Occupational Injuries (including deaths and severe occupational injuries) / Working Hours] * 1,000,000 4. Severe occupational injuries refer to occupational injuries that cannot be cured within 6 months. 5. Recordable occupational injuries do not include occupational injuries sustained during commuting to and from work. 6. The occupational injury categories are: cuts (1st) and falls (2nd).	ASC's 2025 occupational safety and health statistics
5	113、172	Mitigation and Emissions	ASC operates in the chemical industry. Due to the operational requirements of its production plants, it controls environmental protection and all emissions to ensure no negative impact on the community. 1. The company has a manufacturing plant. Wastewater discharged monthly is centrally treated by the industrial park, and wastewater data is regularly monitored. 2. The Changhua Changbin A2 plant uses organic solvents in its processes, generating volatile gases. However, the amount generated is limited and does not meet the legally mandated standards. In February 2025, it independently obtained a stationary pollution source establishment permit, and in March 2026, it obtained an operating permit.	ASC's 2025 wastewater maintenance fee statements, stationary pollution source declaration records and permits, and air pollution declaration records.

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No.	Page	Content title	Subject matter information	Applicable criteria
			3. Starting from the second quarter of 2025, the Changhua Changbin A2 plant has been reporting emissions quarterly in accordance with the "Air Pollution Control Fee Collection Regulations" and the "Regulations Governing the Declaration of Air Pollutant Emissions from Stationary Pollution Sources in Public and Private Places." From the second to the fourth quarter of 2025, the plant reported a total of 5.98 kg of nitrogen oxides (NOx) and 0.05 kg of sulfur oxides (SOx). The emissions for each quarter did not meet the threshold for paying air pollution fees.	
6	87、88、116、173	Sustainable Supply Chain, Climate Change Risk and Management	1. In response to the needs of local authorities and international trends, ASC has implemented the ISO 14064-1 greenhouse gas inventory system and completed third-party verification procedures. 2. In 2025, ASC promoted its Supplier Code of Conduct to 79 suppliers and used sustainability assessment questionnaires to examine their understanding and compliance with the code, as well as their awareness and implementation of carbon inventory-related issues. This collaborative effort aims to build a supply chain aligned with ASC's goals. 3. In 2025, 26 new Supplier Social Responsibility Commitments were signed. 4. In 2025, on-site audits were conducted on 6 suppliers to identify and assess risks in the supply chain, including environmental, social, and governance-related risks, ensuring that suppliers meet standards of honest operation and responsible business conduct.	ASC's 2025 Greenhouse Gas Independent Auditor's Limited Assurance Report, supplier sustainability assessment questionnaires, and supplier evaluation statistical data.
7	173	Not applicable	The product types and specifications are numerous, and products are fabricated based on custom requirements; due to this unique nature, the output volume cannot be calculated.	Not applicable

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Worldwide

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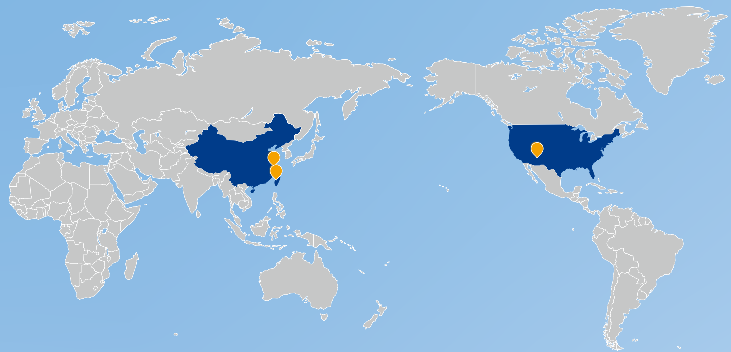

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