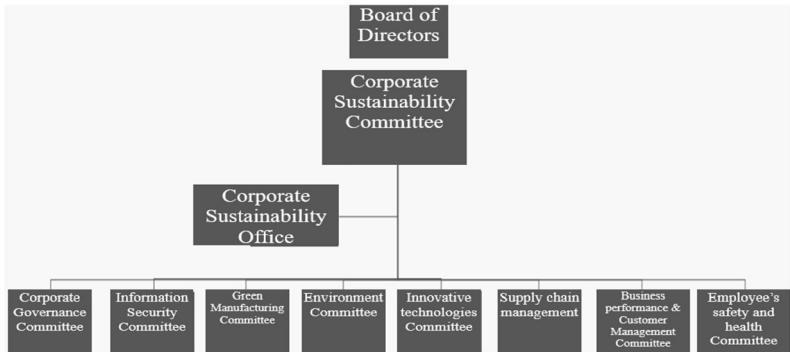


Implementation Status of Sustainable Development and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons:

Promotional Items			Implementation Status	Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof									
	Yes	No	Summary										
I. Does the Company establish a governance framework for sustainable development and a dedicated (or ad-hoc) sustainable development unit with authorization by the Board of Directors for senior management to handle related matters, which is supervised by the Board of Directors?	V		<p>The Company established the Corporate Social Responsibility Committee in 2016 and changed its name to the Corporate Sustainability Committee in 2020 to coordinate and formulate the direction of corporate social responsibility and sustainable development. In December 2021, Senior Vice President Li, Hsun-Te served as the new Chairman. In order to continue the concept of sustainability, the mission and goals of the committee were established with all committee members, and the Corporate Sustainability Office was established to confirm the implementation strategy and status of related missions and goals, and report the implementation results of sustainable development and future work plans to the Board of Directors at least once a year.</p> <p>Accton will continue to strive to fulfill its sustainable development policies and commitments, including the following 9 items: 1. Abiding by laws and regulations; 2. Ensuring freedom of employment; 3. Implementing humane treatment and prohibition of discrimination and harassment; 4. Providing reasonable wages and benefits; 5. Intellectual property protection, 6. Transparency, 7. Upholding of ethical corporate management, 8. Business management and promotion of social participation, 9. Responsible mineral procurement and other policies and commitments, as well as refinement of the Company's comprehensive development strategy of ESG. Please refer to Accton's Corporate Sustainability Report for details.</p> <div></div> <p>Corporate Sustainability Committee and Corporate Sustainability Office Organizational Chart</p> <p>Dates of reports and items reported to the Board of Directors throughout 2024 are as follows:</p> <table><tr><th>Date of Meeting</th><th>Report</th></tr><tr><td>2024.05.09</td><td>•2023 Sustainability Report material topics</td></tr><tr><td>2024.11.07</td><td>•Proposal for the addition of the Sustainability Committee Charter and the appointment of committee members</td></tr></table>	Date of Meeting	Report	2024.05.09	•2023 Sustainability Report material topics	2024.11.07	•Proposal for the addition of the Sustainability Committee Charter and the appointment of committee members	No discrepancy			
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II. Does the Company conduct risk assessment on environmental, social and corporate governance issues related to the Company's operation in accordance with the principle of materiality, and formulate relevant risk policies or strategies?	V		<p>The Company has formulated “Corporate Social Responsibility Best Practice Principles” to implement and promote corporate governance and conduct risk assessments on environmental, social and corporate governance issues related to the Company’s operations. For risk management strategies and measures related to the development of a sustainable environment and the protection of social welfare, please refer to the Company's Corporate Sustainability Report.</p> <table><tr><th>Major Issues</th><th>Content</th><th>Management Strategy and Implementation Objectives</th></tr><tr><td rowspan="4">Environmental issues</td><td>Environmental protection</td><td rowspan="4">1.The Company is ISO 14001-certified for its environmental management system; the certification is renewed periodically. 2.Implement the environmental protection policy of "commitment to green design, reducing environmental impact of products and achieving the goal of no hazardous substances" to reduce the impact on the environment and ecology. Fulfill the corporate responsibility over environmental sustainability starting with energy-conserving green design of products. In 2023, the Company obtained the second ISO 14067 carbon footprint certification for key switching products. 3.About climate change, the Company sets its carbon reduction goals, with 2021 as the base year, to reduce carbon emissions by 50% in 2030. Meanwhile, the TCFD framework is applied in the</td></tr><tr><td>climate change</td></tr><tr><td>energy and water saving</td></tr><tr><td>waste management</td></tr></table>	Major Issues	Content	Management Strategy and Implementation Objectives	Environmental issues	Environmental protection	1.The Company is ISO 14001-certified for its environmental management system; the certification is renewed periodically. 2.Implement the environmental protection policy of "commitment to green design, reducing environmental impact of products and achieving the goal of no hazardous substances" to reduce the impact on the environment and ecology. Fulfill the corporate responsibility over environmental sustainability starting with energy-conserving green design of products. In 2023, the Company obtained the second ISO 14067 carbon footprint certification for key switching products. 3.About climate change, the Company sets its carbon reduction goals, with 2021 as the base year, to reduce carbon emissions by 50% in 2030. Meanwhile, the TCFD framework is applied in the	climate change	energy and water saving	waste management	No discrepancy
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	Yes	No	Summary	
			<p>creation of the climate risk identification procedure. Risks and opportunities for netcom equipment counterparts are compiled and high-ranking officers investigate the possibilities and impacts of climate risks and opportunities to jointly identify three risks and one opportunity.</p> <p>4. Regular inventory of greenhouse gas emissions in accordance with ISO 14064-1 to examine the impact on the Company's operations. Continue to reduce carbon emissions based on the inventory check findings and to effectively bring down the emission risk within Scope 1 and indirect emissions of greenhouse gases within Scope 2 as a result of electricity consumption. Includes upstream and downstream greenhouse gas inventory scope 3, such as cargo transportation, employee commuting, and business travel.</p> <p>5. The Company classifies all waste in accordance with regulations and commissions waste removal, treatment, and recycling to government-registered and approved waste disposal companies. In 2024, the Company continued to promote resource circulation and industrial waste reduction by optimizing waste management processes and expanding channels for resource recycling and reuse, further enhancing the recycling rate and demonstrating its commitment to environmental sustainability.</p> <p>6. To reinforce continuous promotion of water conservation and cherish water resources.</p>	
			<p>1. The Taiwan plant and subsidiary Joytech have obtained certification for the ISO 45001 Occupational Health and Safety Management System, and regular annual audits are conducted.</p> <p>2. To ensure the safety of production line employees and end users, the Company conducts occupational health and safety risk assessments jointly by the responsible departments and the occupational safety and health management unit prior to equipment procurement.</p> <p>3. According to the Responsible Business Alliance (RBA), the Company formulates a supplier code of conduct statement, requiring suppliers to have quality, technology and delivery capabilities, fulfill corporate social responsibilities, and build a sustainable supply chain.</p> <p>4. The Company complies with safety and health-related laws and regulations, regularly implements safety and health education, organizes fire safety seminars, and monthly response drills. Concurrent introduction of the e-evacuation and roll-call mechanism to reduce the time spent on roll-calling and improve roll-call accuracy.</p> <p>5. The Company has established a kindergarten to provide a high-quality educational and care environment for employees' children. Annual health checkups are arranged for employees, reflecting the Company's emphasis on both physical and mental well-being. The Company is committed to creating a friendly and healthy workplace environment to comprehensively enhance employees' sense of well-being and job satisfaction.</p>	
			<p>1. To implement internal control mechanisms to ensure that all employees and operations of the Company follow relevant laws and regulations.</p> <p>2. To reinforce the corporate governance policy continuously.</p>	
			<p>1. To actively implement the concept of sustainable operations, the Company adopts a proactive risk management approach to ensure that its key operational and production sites possess the ability to respond immediately and recover rapidly when facing incidents that disrupt operations. This helps minimize losses during periods of disruption and protects the interests of key stakeholders. In July 2024, Accton Vietnam launched the ISO 22301 Business Continuity Management System (BCMS) implementation project, transferring the experience gained from implementing the ISO 22301 BCMS at Accton's Hsinchu Science Park and Zhunan plants to the Vietnam site.</p>	

Items of Evaluation	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Summary	
			<p>2.Risk Management Organization: The Board of Directors serves as the highest decision-making body for risk management. Based on business strategies and changes in the external environment, it approves the risk management policies and framework to ensure the effectiveness of risk management. Accton has established a Risk Management Office to support and coordinate matters related to the implementation of a comprehensive risk management mechanism. This office is responsible for reviewing and controlling the risk assessments and response strategies of various projects and initiatives launched by responsible departments.</p> <p>3.To enhance the Company's resilience in the face of various operational disruptions, as well as to strengthen its responsiveness and accelerate reaction time, the Company has proactively planned countermeasures and recovery plans for potential supply chain disruptions. The goal is to ensure timely responses and swift recovery in the event of operational interruptions, minimizing the extent of damage and safeguarding the interests of key stakeholders.</p> <p>In May 2022, Accton Technology launched the ISO 22301 Business Continuity Management System. This project spanned across all departments and, after about a year of collaborative effort, successfully completed the implementation and integration of the ISO 22301 BCMS. Please refer to the 2022 Smart State Group Corporate Sustainability Report.</p> <p>In response to evolving international conditions, the Company continued in 2024 to update and improve the BCMS based on the ISO 22301 framework, ensuring its effectiveness in addressing various potential risks and further enhancing the organization's resilience and response capabilities. In the same year, Accton was honored with the SGS IT Award for Excellence in Business Continuity Management, with judges recognizing the Company's outstanding performance and achievements in business continuity, including strong support and resource allocation from top management, clear and practical continuity strategies, and the high efficiency of its drills.</p>	
III. Environmental Issues (I) Has the Company developed an appropriate environmental management system reflective of its distinctive characteristics?	V		<p>The Company closely monitors global environmental issues and trends. In addition to complying with the environmental laws and regulations of each operating site, the Company also actively cooperates with customers to promote the environmental management system and considers compliance with laws and regulations as a fundamental requirement.</p> <p>The Company's main production sites in Taiwan have obtained the internationally accepted ISO14001 environmental management system certificate, and a third-party certification is conducted every year. It is still valid as of the date of publication of the annual report.</p> <p>(1) ISO14001: 2015 Environmental Management System Certification:</p> <p>The main production bases are Hsinchu Plant 1, Hsinchu Plant 2, and Zhunan Plant. "Certificate valid until July 10, 2025".</p> <p>A new production site, the Zhubei Plant, was added and obtained certification following an external audit in May 2025.</p> <p>(2) ISO14064-1: 2018 greenhouse gas verification:</p> <p>Major production sites: Hsinchu Plant 1 and Zhunan Plant complete ISO 14064-1: 2018 greenhouse gas verification each year since 2020 and Hsinchu Plant 2 began the verification in 2021. In February 2025, greenhouse gas verification for the year 2024 was conducted, including the newly completed Zhubei Plant.</p>	No discrepancy
(II) Is the Company committed to improving the efficiency of utilizing various resources and using recycled materials with low impacts on the environment?	V		<p>Accton proactively promotes energy reduction measures, uses high-performance equipment, and improves processes in order to enhance energy use efficiency. Meanwhile, the smart meter is set up at the production line, with the energy-conserving platform established. Highly energy-consuming machines are sorted out, with electricity consumption data collected, in order to support performance improvement in the future. The management begins with a broader scope and narrows down to emission hot spots.</p> <p>To improve energy efficiency, Hsinchu Plant 1 and Joytech have implemented the ISO 50001 Energy Management System and obtained third-party certification. Each year, based on the energy management plan, energy-saving initiatives and targets are set to support continuous improvement.</p>	No discrepancy

Items of Evaluation	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
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			<p>Accton starts from product design, improvement of energy efficiency and harmful substances and packaging reduction to cooperate with customer, and material and technology suppliers through R&D team and applies innovative thinking to develop more environmentally friendly green products.</p> <p>In order to implement the policy of "committed to green design, reduce the environmental impact of products and achieve the goal of zero harmful substances", and reduce the impact on the environment and ecology, the Company is committed to the energy-saving and green design of products, and fulfills the corporate responsibility for environmental sustainability to satisfy the stakeholders and continue to comply with international regulatory requirements (RoHS (EU/China/Taiwan/Ukraine /UAE...), EU REACH, CA Pro 65, EU Battery Directive...).</p> <p>Accton continuously reviews the management of hazardous substances and updates the regulations in the "Accton Green Product Hazardous Substance Management" each year in accordance with international regulations, customer requirements, and environmental protection trends.</p> <p>The Company conducts supplier material surveys starting from the R&D stage. All models fully comply with related international regulations/directives on hazardous substances and customer requirements. The Company conducted XRF inspections for inbound materials in accordance with the inbound material sampling inspection plan. The disqualification rate in sampling inspections of materials was 0%.</p>	
(III) Has the Company assessed the potential risks and opportunities arising from climate change at present and in the future and taken related countermeasures?	V		<p>In response to climate change, the Company implemented the TCFD (Task Force on Climate-related Financial Disclosures) assessment process in 2024. The response measures and execution methods are outlined as follows:</p> <p>1. Governance of climate-related risks and opportunities</p> <p>The Board of Directors is the highest supervisory body for climate change at Accton Technology. Currently, the Corporate Sustainability Committee is scheduled to report at least once a year during regular board meetings on the management status and performance outcomes related to climate change.</p> <p>The Corporate Sustainability Committee serves as the highest executive body for climate change management at Accton Technology. The committee is chaired by a Senior Vice President, with the Chairperson of the Board acting as the board representative, and the Corporate Sustainability Office serving as the secretariat. Each year, the Corporate Sustainability Committee conducts identification of climate-related risks and opportunities. For those risks and opportunities deemed financially and strategically significant, the committee formulates response strategies and sets corresponding targets. The Green Manufacturing Committee, under the Corporate Sustainability Committee, is responsible for implementing climate-related action plans and tracking KPI performance.</p> <p>2. Strategy</p> <p>(1) Short, medium and long-term definitions and major climate-related risks of Accton:</p> <p>A. Short-term (1 - 3 years): (physical) increase in the severity of extreme climate events.</p> <p>B. Mid-term (3 - 6 years): (transition) enhanced emission reporting obligations, (transition) GHG emissions increase in price, (transition) products and services are replaced by low-carbon technologies, (transition) increase in the cost of raw materials, (transition) increase the severity of extreme weather events, and (transformation) increase the concerns and negative feedback of stakeholders.</p> <p>C. Long-term (7 - 10 years): (transition) products and services are replaced by low-carbon technologies, (transition) increase in raw material costs, (physical) increase the severity of extreme weather events.</p> <p>(2) Accton Technology identifies major financial risks and opportunities related to climate change through four steps: 1. Aggregation: Climate-related risks and opportunities that the technology and networking industry may face → 2. Convergence: Based on product and service types, climate change in operating locations, development trends in operating and sales market regulations, and climate change strategy assessment of major customers related to Accton Technology's risk opportunity items → 3. Materiality analysis: Senior management determines the risk score by assessing the probability of climate-related risk events occurring and the impact of these events on Accton Technology → 4. Strategic response: Evaluate and formulate relevant response strategies (including major investments or expenditures).</p> <p>3. Identification, assessment and management of climate-related risks</p> <p>Accton Technology climate-related risk management process:</p> <p>Climate-related risk and opportunity incidents ① Incidence (1~5, low to high) and ② Impacts on Accton (1~5, low to high)</p> <p>①Probability of occurrence * ② Degree of impact = Materiality score</p>	No discrepancy

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			<p>The materiality score ranks from high to low, with the materiality to be discussed among high-ranking managers, adjusted, and the significant risks and opportunities for Accton are decided. Accton has identified potential transition risks based on the government’s announced net-zero emissions roadmap. In terms of regulations, the main transition risk faced by Accton is the requirement issued by Taiwan’s Financial Supervisory Commission (FSC), which mandates listed companies to disclose greenhouse gas inventory results in three phases based on industry category and capital threshold. Accton, with capital between NT\$5 billion and NT\$10 billion, falls under the second phase of the regulation. It is required to disclose the previous year’s greenhouse gas inventory results in its 2025 annual report, with the inventory scope covering the standalone entity.</p> <p>4. Indicators and targets for assessing and managing climate-related risks and opportunities</p> <p>Accton, besides greenhouse gas emissions, tracks climate change-related performance through other indicators, such as energy consumption, electricity-consuming intensity, use of tap water, waste output, and recovery rate as well.</p> <p>Accton values climate change management and encourages employees to take part and envisage together. There is the incentive mechanism in place to provide employees that have proposed outstanding production efficiency promotion and energy conservation solutions, once evaluated and approved, with the excellent solution reward.</p> <p>Based on the greenhouse gas inventory results and the "Science-Based Carbon Reduction Target" SBT 1.5 ° C carbon reduction path, the Company's short, medium and long-term carbon reduction targets are adjusted, and reduction plans and continuous improvements are executed. Accton has established a relevant emergency response system to act quickly in the event of a disaster and minimize the impact to the Company, in line with international trends and customer expectations.</p>																																																	
(IV)Does the Company calculate the amount of greenhouse gas emission, water consumption, and waste production in the past two years and implement policies to cut down energy and water consumptions, carbon and greenhouse gas emissions, and waste production?	V		<p>1.and waste generation at main production sites every year, and continues to promote energy saving and carbon reduction activities.</p> <p>2.Greenhouse gas:</p> <p>Boundary: Accton Technology, Edgecore Networks, Haoyang Tianyu, and Accton Vietnam. (The Zhubei AI Campus was added starting from September 2024.)</p> <p>The carbon emissions (tCO₂e) for each site under Scope 1, Scope 2, and Scope 3 are as follows: The 2024 data has been verified by a third-party organization, and the greenhouse gas verification for 2024 was completed in February 2025.</p> <p>International greenhouse gas inventories cover three categories: direct emissions (Scope 1), energy indirect emissions (Scope 2), and other indirect emissions (Scope 3).</p> <p>In 2024, Accton Vietnam purchased 2,200 I-RECs (International Renewable Energy Certificates), achieving a carbon reduction of 1,450 tCO₂e. For Accton Vietnam, Scope 2 data is disclosed using the market-based method, while other sites use the location-based method.</p> <table><tr><th colspan="2">Plant</th><th>2023</th><th>2024</th></tr><tr><td rowspan="3">Accton</td><td>Scope 1</td><td>683</td><td>816</td></tr><tr><td>Scope 2</td><td>16,826</td><td>23,116</td></tr><tr><td>Scope 3</td><td>39,624</td><td>2,215,185</td></tr><tr><td colspan="2">Subtotal</td><td>57,133</td><td>2,239,117</td></tr><tr><td rowspan="3">Subsidiaries</td><td>Scope 1</td><td>39</td><td>41</td></tr><tr><td>Scope 2</td><td>26,649</td><td>27,938</td></tr><tr><td>Scope 3</td><td>79</td><td>179</td></tr><tr><td colspan="2">Subtotal</td><td>26,767</td><td>28,158</td></tr><tr><td colspan="2">Total</td><td>83,900</td><td>2,267,275</td></tr></table> <p>3.Amount of Water Consumed:</p> <p>Accton’s manufacturing process does not require water. Thus, the water consumption are only for employees’ daily consumption. The main source of water comes from tap water (cubicmeter) and is consumed as follows:</p> <table><tr><th>Item</th><th>2023</th><th>2024</th></tr><tr><td>Accton</td><td>60,484</td><td>74,931</td></tr><tr><td>Subsidiaries</td><td>160,346</td><td>156,483</td></tr><tr><td>Total</td><td>220,830</td><td>231,414</td></tr></table>	Plant		2023	2024	Accton	Scope 1	683	816	Scope 2	16,826	23,116	Scope 3	39,624	2,215,185	Subtotal		57,133	2,239,117	Subsidiaries	Scope 1	39	41	Scope 2	26,649	27,938	Scope 3	79	179	Subtotal		26,767	28,158	Total		83,900	2,267,275	Item	2023	2024	Accton	60,484	74,931	Subsidiaries	160,346	156,483	Total	220,830	231,414	No discrepancy
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		<div>4. Waste: Waste output (metric ton) and recycling rate (%) of the main production sites are as follows: Total waste output (metric ton)</div> <table><tr><th>Items</th><th>2023</th><th>2024</th></tr><tr><td>Accton</td><td>2,226</td><td>3,110</td></tr><tr><td>Subsidiaries</td><td>558</td><td>674</td></tr><tr><td>Total</td><td>2,784</td><td>3,784</td></tr></table> <div>Total resource recycling and reuse volume (metric ton)</div> <table><tr><th>Items</th><th>2023</th><th>2024</th></tr><tr><td>Accton</td><td>2,033</td><td>2,820</td></tr><tr><td>Subsidiaries</td><td>241</td><td>370</td></tr><tr><td>Total</td><td>2,274</td><td>3,190</td></tr></table> <div>Recycling Rate (%):</div> <table><tr><th>Items</th><th>2023</th><th>2024</th></tr><tr><td>Accton</td><td>91%</td><td>91%</td></tr><tr><td>Subsidiaries</td><td>43%</td><td>55%</td></tr><tr><td>Total</td><td>82%</td><td>84%</td></tr></table> <div>Note: Total Recycling Rate = Total Amount of Resources Recycled and Reused / Total Waste Generated</div> <div>5. The policies, reduction targets, promotion measures and progress of greenhouse gas, water use and waste are as follows: (1) Greenhouse gases: The greenhouse gas policy is stated in the greenhouse gas inventory report: As a global citizen, in order to fulfill the corporate responsibility for environmental protection, the Company will strive to complete the following matters: a.The Company is committed to the greenhouse gas inventory, in order to accurately grasp its own greenhouse gas emissions. b.Based on the results of the inventory, we continue to reduce greenhouse gas emissions. c.Introduce smart power consumption monitoring to grasp carbon emission data. Greenhouse Gas Reduction goal: According to the characteristics of Accton’s manufacturing process, electricity consumption accounts for more than 90% of greenhouse gas emissions. We set 110 as the base year for reducing carbon emissions by 50% by 119 and reaching net zero by 139. To accelerate GHG reduction, in 2024 the Company launched a detailed emission hotspot inventory project based on the 2023 inventory results and aligned with the “Science-Based Target” (SBT) 1.5°C emissions reduction pathway. The project expanded the scope of the Company’s GHG Scope 3 inventory—for example, including purchased raw materials and other related items—in order to adjust the Company’s short-, medium-, and long-term reduction targets, implement reduction plans, and drive continuous improvement. Executive measures are as follows: a.Fully utilize electronic signing and approving procedures to reduce paper usage. b.Strictly manage the demands for power, as well as the lighting and air conditioning in unused areas. c.Control air-conditioning equipment, and adjust the start-up of main ice and water equipment according to the actual room temperature and production in factory. d.Install frequency converter and set timing control in the ventilation system of the basement. e.Increase the air-conditioning temperature and duration of use in offices and public areas. f.Replace the air conditioning equipment with high energy consumption in different areas to increase energy efficiency and reduce loss. g.Factory process improvements to reduce high-energy-consuming processes and replace machinery with energy-efficient equipment. h.Incorporate environmental performance requirements into the procurement process, such as prioritizing the purchase of equipment with better environmental performance, for example: environmental protection label, water efficiency label, etc.</div>	Items	2023	2024	Accton	2,226	3,110	Subsidiaries	558	674	Total	2,784	3,784	Items	2023	2024	Accton	2,033	2,820	Subsidiaries	241	370	Total	2,274	3,190	Items	2023	2024	Accton	91%	91%	Subsidiaries	43%	55%	Total	82%	84%	
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		<div>Greenhouse gas emissions status:<div>Unit: tCO₂e</div><table><tr><th colspan="3">Greenhouse Gas Emissions Over the Past Two Years</th></tr><tr><th>Year</th><th>2023</th><th>2024</th></tr><tr><td>Greenhouse Gas Emissions</td><td>44,197</td><td>51,911</td></tr></table><div>Description:<div>1. The total greenhouse gas emissions from production plants in 2024 increased by 17% compared to 2023 (with annual revenue growing by 31%), mainly due to capacity expansion at the Zhunan Plant and the development of Accton Vietnam and the Zhubei AI Campus.</div><div>2. The scope of greenhouse gas emissions in 2024 covers Scope 1 and Scope 2 (market-based).</div></div><div>Unit: tCO₂e / NT\$ million</div><table><tr><th colspan="3">Greenhouse Gas Emission Intensity Over the Past Two Years</th></tr><tr><th>Year</th><th>2023</th><th>2024</th></tr><tr><td>Greenhouse Gas Emission Intensity</td><td>0.525</td><td>0.470</td></tr></table><div>Description:<div>1. The greenhouse gas emission intensity (tCO₂e / NT\$ million) was 0.525 in 2024, down 10% from 0.470 in 2023. The Company remains committed to reducing greenhouse gas emissions and continues to move toward this goal.</div><div>2. Greenhouse Gas Emission Intensity = Greenhouse Gas Emissions (tCO₂e) / Total Revenue (NT\$ million).</div><div>3. In 2024, greenhouse gas emissions intensity was calculated based on market-based greenhouse gas emissions (tCO₂e).</div></div><div>In 2024, Accton launched the Zhubei Campus, which was designed as a green building. A rooftop solar power system was installed, and the latest energy-saving chilled water system was adopted. The Company continues to reduce carbon emissions during the production stage through process improvements. The Company plans to install a solar power system at the Vietnam plant to reduce electricity-related carbon emissions using renewable energy, in order to achieve its greenhouse gas reduction targets.</div><div>(2) Water consumption:<div>The type of water resource used by the Company is tap water, and water for people's livelihood and air-conditioning account for about 50% each.</div><div>Water use policy:<div>Reinforce continuous promotion of water conservation and cherish water resources.</div><div>Water saving measures are as follows:<div>a. For people's livelihood water, the Company continues to replace old faucet with the water-saving induction faucet to reduce water consumption.</div><div>b. Through the continuous promotion of various energy conservation management programs and advocacy, it is expected that energy may be saved more effectively.</div></div></div><div>Water Consumption Performance:<div>Unit: m³</div><table><tr><th colspan="3">Water Consumption Over the Past Two Years</th></tr><tr><th>Year</th><th>2023</th><th>2024</th></tr><tr><td>Water Consumption</td><td>220,830</td><td>231,414</td></tr></table><div>Explanation: The total water consumption of production sites in 2024 increased by 4.8% compared to 2023, mainly due to the expansion of the Zhubei AI Campus and Accton Vietnam.</div></div><div>(3) Waste:<div>Accton's waste policy is disclosed in the environmental safety and health policy:<div>Accton undertakes to continuously promote resource recycling and reuse as well as industrial waste reduction.</div><div>All waste from Accton's plants and offices, is classified and sorted according to regulations. Removal, disposal, transportation, treatment, and reuse of waste are handled by the specialized companies approved by the government.</div><div>Status of waste recycling and reuse:</div></div></div></div></div>	Greenhouse Gas Emissions Over the Past Two Years			Year	2023	2024	Greenhouse Gas Emissions	44,197	51,911	Greenhouse Gas Emission Intensity Over the Past Two Years			Year	2023	2024	Greenhouse Gas Emission Intensity	0.525	0.470	Water Consumption Over the Past Two Years			Year	2023	2024	Water Consumption	220,830	231,414	
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			<div>Unit: Ton</div> <table><tr><th colspan="3">Waste Recycling and Reuse Rate Over the Past Two Years</th></tr><tr><th>Year</th><th>2023</th><th>2024</th></tr><tr><td>Total waste output</td><td>2,785</td><td>3,784</td></tr><tr><td>Total resource recycling and reuse volume</td><td>2,274</td><td>3,190</td></tr><tr><td>Recycling ration</td><td>82%</td><td>84%</td></tr></table> <div>Explanation: The waste recycling and reuse rate at production sites in 2024 increased by 3.25% compared to 2023, mainly due to the promotion of packaging material recycling and the expansion of resource reuse channels.</div> <p>6. The Company adheres to the vision of corporate sustainability and was verified by Bureau Veritas for the first time in 2020. The main production sites undergo annual verification of the organizational greenhouse gas inventory management system ISO 14064-1:2018, which is still valid as of the date of publication of the annual report. ISO 14064-1 verification for 2024 will be completed in February 2025 in accordance with regulations.</p> <p>The Company’s main production site in Taiwan has obtained internationally recognized ISO 14001 and ISO 14064-1 environmental management system certifications and undergoes third-party verification annually. [The ISO 14001 certificate is valid until July 10, 2025.]</p>	Waste Recycling and Reuse Rate Over the Past Two Years			Year	2023	2024	Total waste output	2,785	3,784	Total resource recycling and reuse volume	2,274	3,190	Recycling ration	82%	84%										
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IV. Social Issues (I) Does the Company formulate relevant management policies and procedures according to relevant regulations and the International Bill of Human Rights?	V		<p>The Accton Group believes that trust, passion, courage, cooperation, perfection are the core value of technology and humanity. Employees are the most valuable assets of Accton.</p> <p>With regard to employee recruitment, employment, and development, Accton takes into account the working ability of employees. The recruitment procedures comply with legal standards. Employees with different ethnic groups, religions, skin colors, nationalities, ages, genders, sexual orientation, marital status and political affiliation shall be subject to fair and impartial operating procedures and shall be treated equally. In addition, Accton ensures the freedom of employment of our employees by not using oppressive and coercive conditions to hire employees. We also adopt ethical treatment, child labor shall not be employed, physical punishment, abuse or coercion shall not be used against our employees. Accton regularly reviews and issues human resource reports and continues to practice the human rights issues of gender, racial equality and multi-ethnic diversity for all employees.</p> <p>Accton has formulated [Social Responsibility Manual] by referring to responsible business alliance (RBA). The purpose of the RBA is to ensure safe working environment for the supply chain of the electronics and network communications industries as well as take environmental responsibility in manufacturing process. Accton also adheres to this spirit, including child labor and underage workers, forced labor, health and safety and environment, free association, prohibition of discrimination and inhumane treatment, working hours and other human rights issues norms.</p> <table><tr><th>Items</th><th>Course type</th><th>Advocating content</th><th>Echelon</th><th>Attendees</th><th>Remarks</th></tr><tr><td>Group New Employee Training</td><td>Physical session</td><td>Promote the Company's labor protection awareness, management guidelines and related norms</td><td>58</td><td>1,295</td><td>New employee training</td></tr><tr><td>Global supply chain manager training</td><td>Physical session</td><td>Promote Accton's labor protection awareness, management guidelines and related norms</td><td>3</td><td>2,308</td><td>Including contractor training, supplier HSF audit personnel training, supplier sustainability ESG training, and ISO 20400 training.</td></tr><tr><td>Group staff care</td><td>Physical/ Online courses</td><td>Value work and life. By sharing topics in different aspects, help colleagues improve the quality of their own life, care for the elderly, and relieve pressure, realizing a balance between employees’ life and work.</td><td>25</td><td>1,260</td><td>Accton TALK series, ESG wellness programs, and health seminars</td></tr></table>	Items	Course type	Advocating content	Echelon	Attendees	Remarks	Group New Employee Training	Physical session	Promote the Company's labor protection awareness, management guidelines and related norms	58	1,295	New employee training	Global supply chain manager training	Physical session	Promote Accton's labor protection awareness, management guidelines and related norms	3	2,308	Including contractor training, supplier HSF audit personnel training, supplier sustainability ESG training, and ISO 20400 training.	Group staff care	Physical/ Online courses	Value work and life. By sharing topics in different aspects, help colleagues improve the quality of their own life, care for the elderly, and relieve pressure, realizing a balance between employees’ life and work.	25	1,260	Accton TALK series, ESG wellness programs, and health seminars	No discrepancy
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(II) Has the Company established and offered proper employee benefits (including compensation, leave, and other benefits) and reflected the business performance or results in employee remuneration appropriately?	V		<p>Accton believes that excellent talents are an important part of the sustainable operation of an enterprise, and we are committed to providing employees with a quality working environment. While maintaining external competition and internal balance, the Company incorporates business performance results into the design of the remuneration system, and provides remuneration and benefits conditions that are superior to the industry level, in order to attract and retain outstanding talents. Employee recruitment, appointment, and development are all based on job competency. In terms of gender analysis, male employees account for 50.3% of full-time staff, while female employees account for 49.7%, showing an almost equal gender distribution. In 2022, women held 25.2% of managerial positions; in 2023, 24.8%; and in 2024, 24.2%. The three-year average percentage of female managers is 24.7%.</p> <p>The Company provides a variety of comprehensive welfare benefits. Group insurance includes fixed-term life insurance, accidental injury medical allowances, hospitalization medical insurance, cancer medical insurance and occupational disaster insurance. Cancer insurance includes first-time cancer insurance and cancer death insurance. These insurances provide financial relief for employees and dependents when accidents occur. The employees of the company married with each other are provided with NT\$3,000 of allowance per month per person, i.e. NT\$6,000 for each couple. To support female employees, designated parking spaces are provided for expectant mothers. Occupational medicine specialists and professional nurses offer services for the prevention of occupational diseases, conduct regular health checkups, and provide health promotion activities and physical and mental wellness seminars to help manage employee health. The Company also complies with legal requirements by providing employees with the right to take parental leave without pay. In response to employee's needs for caring their children, Accton established the first nursery and baby care center for the infants and young children from 2 months to 6 years old in Hsinchu Science Industrial Park. The leave system is superior to the 2-day flexible leave per quarter that is available under law. If an employee requires long-term leave due to a major injury or illness, the employee may apply for a one-year leave with pay. To support employees' medical treatment, we also provide transportation to and from medical appointments. To encourage employees to actively participate in social welfare activities, the Company provides 2 days (16 hours) volunteer leave for employees to use workdays or holidays to participate in charity activities organized by the Company and use real actions to help the society. To encourage employees to care for and spend time with their elderly parents and grandparents, the Company introduced Filial Leave in 2024. Each employee is entitled to two paid days off per year. Filial Leave may be used for activities such as accompanying elders on outings, celebrating birthdays, or accompanying them to medical appointments, allowing employees to balance work responsibilities with family care. In addition to the general benefits such as labor and health insurance, and pension payment, other benefits include: annual bonus, dividend distribution, senior employee stock subscription, emergency assistance for employees, subsidies for marriage, childbirth, and hospitalization, free lunch and dinner, and dormitory for employees, and sexual harassment prevention; occupational medical doctors and professional nurses provide various welfare measures such as occupational disease prevention, regular health examinations, health and art seminars to manage the health of employees. The Welfare Committee provides scholarships, funeral subsidies, annual gift vouchers, birthday gift vouchers, movie tickets, group travel subsidies and travel activities, family days, annual festivals, club activities, volunteer activities, ball games or physical competitions, i.e. activities such as Accton talks, special vendor services, movie reservations, employee stress relief, life seminars, and hobby cultivation.</p>	No discrepancy
(III) Does the Company provide a safe and healthy working environment for employees, and offer safety and health education for employees regularly?	V		<ol style="list-style-type: none"> 1. The company actively create the healthy and safe working environment, set up the dedicated safety and health management personnel. In addition to formulating safety and health work code, he also takes the initiative to carry out occupational safety and health risk evaluation and control, so as to grasp the impact of each change on safety and health. 2. Conduct annual internal audit and third party verification of ISO 45001 occupational safety and health management system to review system operation and continuous improvement. 3. Every year, we organize safety and health education training and chemical hazard general knowledge courses for new and current workers. A total of 9,551 employees have participated in occupational disease prevention and safety awareness training. Firefighting, civil defense training, emergency response drills, and other related trainings are also held on a regular basis to improve employees' firefighting knowledge. A total of 8,241 colleagues participated in the training in 2024 on the ability to respond to emergencies. 4. The Company regularly arranges training courses for employees, such as occupational safety and health management, fire response, radiation protection, fire management, organic solvent operation, stacker operation, and environmental waste disposal. A total of 717 employees obtained certificates in 2024. 5. The fire prevention and mitigation measures are adopted in the fire prevention and control of the plant sites. 	No discrepancy

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			<p>Accton disaster reduction goal: to ensure the safety of employees, protect assets, and maintain the continuous operation of the Company.</p> <p>Prevention strategy: The responsible department and the occupational safety department will jointly assess the risks in the management of changes in the factory area, the procurement of new machines, new chemicals or new processes. Emphasis on intrinsic safety, regular inspection of fire protection facilities, and regular maintenance of high-power and chemical-based equipment to reduce fire risks.</p> <p>Disaster mitigation measures: For the scenario of emergency response drills, fire response drills are conducted in reasonable unfavorable scenarios such as holidays and nights when there are few plant personnel. In 2024, the number of fire incidents was 0, the casualty rate was 0, and the casualty rate to the total number of employees was 0%. There were no fire incidents in the plant in 2024.</p> <p>6.The Company provides health checkups at a frequency higher than what is required by law, enabling employees to monitor their health status. Workplace health promotion and training sessions are arranged in the hope of cultivating a culture of workplace wellness that benefits every employee.</p> <p>7.A healthy lifestyle is essential to preventing chronic diseases. In 2023, the Company began promoting healthy eating by focusing on “dietary habits.” In 2024, the focus shifted to “developing exercise habits” through the launch of the "Move for Health – Level Up Your Workplace Wellness" series. A pre-event survey on exercise habits revealed that although employees generally have health awareness and some exercise habits, their exercise frequency is relatively low, and overall physical activity levels remain insufficient. In response, the Company designed interactive games and classes targeting behavior, knowledge, and environment, aiming to help employees develop a regular exercise routine. For groups with a BMI of 24 or above, the Company encourages participation in group competitions and mutual supervision through team efforts to accomplish weight reduction targets. Furthermore, as part of the effort to promote exercise habits, the Company offered free core muscle workout classes and strengthened employees’ awareness of musculoskeletal injuries to prevent potential workplace-related injuries. In 2024, the Company participated in the Health Promotion Administration’s "Healthy Workplace Recognition Program." Analysis showed that employees who participated in group-based activities had better health goal achievement rates. This insight will guide future activity planning. However, individual-level planning needs to be strengthened to boost participation rates and continue building the health capital of Accton employees.</p>															
(IV) Has Accton established effective career development and training plans for its employees?	V		<p>The Company values the development and cultivation of talents. In addition to project learning, the Company arranges unified training courses for employees. The training programs cover six major categories: orientation for new recruits, work effectiveness, professional knowledge, quality management, environmental safety and health, and leadership management. Explanation is shown in the table below; internal lecturers are actively cultivated to create a learning organizational culture; establish an exclusive training classroom - "Accton Academy" is set up to conduct physical courses; the "LMS online Learning Management System" is optimized and upgraded to provide colleagues with faster and more convenient, and resourceful learning platforms; attach importance to the pre-job training of direct employees and set up an exclusive simulation training center. The training in other places and training subsidies will be provided according to job requirements (the maximum subsidy ratio: 100%). In order to strengthen the language competitiveness, provide each employee with the fixed amount of foreign language training subsidy every year.</p> <p>In 2024, the Company organized a total of 73,604 hours of education and training on related topics.</p> <table><tr><th>Learning areas</th><th>Summary</th></tr><tr><td>Orientation training</td><td>The courses include company introduction, corporate culture, rules and regulations, corporate social responsibility, honest management, anti-corruption, quality systems, etc., to help newcomers understand the company and adapt to the environment.</td></tr><tr><td>Work efficiency</td><td>Including business presentation design, communication, information security, word processing, internal trainer training to improve the performance of colleagues.</td></tr><tr><td>Professional knowledge and skills</td><td>Domain Know-How, Advanced Manufacturing Process, Systematic Professional Knowledge, etc.</td></tr><tr><td>Quality management</td><td>Includes common quality courses, such as ESD, problem analysis and solution and project-based ISO courses to ensure compliance with procedures, improve product yield, and meet customer requirements.</td></tr><tr><td>Environmental safety and occupational health</td><td>According to the requirements of laws and regulations, we carry out pre-job safety and health training and hazard general education training for new employees, and provide different training courses for employees in general and special work.</td></tr><tr><td>Leadership and management</td><td>According to the roles and responsibilities of supervisors, plan the training courses required for supervisors, corresponding to the management skills required at all levels. The courses are divided into rules and regulations, self-management, team management and career management.</td></tr></table>	Learning areas	Summary	Orientation training	The courses include company introduction, corporate culture, rules and regulations, corporate social responsibility, honest management, anti-corruption, quality systems, etc., to help newcomers understand the company and adapt to the environment.	Work efficiency	Including business presentation design, communication, information security, word processing, internal trainer training to improve the performance of colleagues.	Professional knowledge and skills	Domain Know-How, Advanced Manufacturing Process, Systematic Professional Knowledge, etc.	Quality management	Includes common quality courses, such as ESD, problem analysis and solution and project-based ISO courses to ensure compliance with procedures, improve product yield, and meet customer requirements.	Environmental safety and occupational health	According to the requirements of laws and regulations, we carry out pre-job safety and health training and hazard general education training for new employees, and provide different training courses for employees in general and special work.	Leadership and management	According to the roles and responsibilities of supervisors, plan the training courses required for supervisors, corresponding to the management skills required at all levels. The courses are divided into rules and regulations, self-management, team management and career management.	No discrepancy
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Items of Evaluation	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary	
(V)the Company followed relevant laws, regulations and international guidelines for the customer health and safety, customer privacy, and marketing and labeling issues of its products and services and established related consumer protection policies and grievance procedures?	V		<p>Upholding the principle of sustainable operation, the Company not only aims to produce products that comply with international ISO certifications—such as ISO 9001, TL 9000, ISO 14001, and IECQ QC 080000—and meet EU RoHS regulations to ensure product quality and customer satisfaction, but also launched and implemented the ISO 20400 Sustainable Procurement Guidance System in April 2024. In January 2025, the Company underwent and passed the performance evaluation, obtaining the Level 3 (of 5) Intermediate certificate.</p> <p>With respect to customer rights and interests, in addition to the attribution of responsibilities and related regulations clearly defined in contracts and orders between the parties, the Company will hold "quarterly business reviews" with customers on a regular basis to discuss related matters such as quality, delivery, and problem response for the quarter. In addition, customers' privacy is complied with confidentiality agreements and the Personal Information Protection Act. The Company also attaches great importance to the Company's comprehensive security introduction and has passed ISO45001, ISO27001, and ISO28000 certifications to ensure employee safety, information security, supply chain security, and to ensure that customer assets are not infringed. The Company has established "Procedures for Customer Satisfaction" and "Procedures for Customer Complaint Management" to ensure that customers' voices are expressed internally and customer problems can be quickly and accurately resolved. Cases are not closed until customers are satisfied.</p>	No discrepancy
(VI)Has the Company established the supplier management policies requesting suppliers to comply with laws and regulations related to environmental protection, occupational safety and health or labor rights and supervised their compliance?	V		<p>The Company views supplier partners as part of a shared community and continues to work closely with them. The products and services provided by suppliers have a tangible and direct impact on Accton's products, services, and operations. In addition, suppliers' corporate social responsibility practices also have an intangible influence on Accton's reputation or may pose potential risks. As a key member of the network communications design and manufacturing industry, Accton strives for excellence and spares no effort in the field of sustainable supply chain management to maintain the overall competitive advantage shared with its suppliers. Therefore, Accton has established "responsible production and green products" as the core policy and strategy for implementing sustainable supply chain management. Based on foundational supply chain management practices and in compliance with relevant domestic and international regulations, the Company also adopts guidelines such as the RBA (Responsible Business Alliance) Code of Conduct to strengthen its sustainable supply chain framework. These efforts align with the Accton Corporate Sustainability Policy and form the basis of the Accton Sustainable Supply Chain Management Policy.</p> <p>Accton extends the scope of sustainable supply chain management to ESG issues—including economic and governance practices, environmental protection, and social inclusion. Topics such as labor rights, environmental protection, occupational health and safety, business ethics, and management systems are incorporated into supplier selection and audit criteria. These criteria are used to establish risk control measures and identify high-risk suppliers.</p> <p>Improvement plans are formulated based on evaluation results, and Accton assists suppliers in making continuous improvements. The goal is to enhance the effectiveness of sustainable supply chain management, reduce operational risks across the supply chain, and establish sustainable and growing partnerships.</p> <p>The Company's supply chain management strategy:</p> <ol style="list-style-type: none"> 1. Improve cost leadership capability, integrate group resources, and obtain the most competitive supply chain value through strategic cooperation. 2. No compromise on conflict minerals to ensure that products and supply chains are free of conflict minerals. 3. Establish sustainable supply chain capabilities, drive suppliers to improve their performance in economic, social and environmental aspects, and promote sustainable development of suppliers. 4. Build up a green supply chain and encourage suppliers to take measures for energy saving and carbon reduction towards circular economy. 5. Emphasize environmental friendliness and proactively implement green procurement, pursuing economic benefits while being friendly to the environment. 6. Strengthen supply chain capabilities, continue to support suppliers in diversifying and localizing their supply capacities, while also promoting community development. 7. Implement sustainability risk management, pay attention to suppliers' energy and resource use and resource management, in order to respond to the impact of extreme climate changes on the supply chain. 8. Closely monitor environmental issues and being committed to reducing the impact of environmental pollution by enhancing the recycling of waste resources. 	No discrepancy

Items of Evaluation	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
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			<p>Accton Group regularly implements internal and external audits of the IECQ QC080000 hazardous substance management system. In December 2022, the main production bases successfully passed the IECQ QC080000 system annual certification. In April 2024, the Company launched and implemented the ISO 20400 Sustainable Procurement Guidance System and underwent and passed the performance evaluation in January 2025, obtaining a Level 3 (of 5) Intermediate certificate.</p> <p>Environmental Management Accton Group is committed to promoting Hazardous Substance Free (HSF) management. The Zhubei AI Campus, Hsinchu Branch, Zhunan Plant in Taiwan, and Accton Vietnam Plant have all continued to pass the annual IECQ QC080000 system certification. All products comply with international environmental regulations (such as EU RoHS, REACH directives, etc.), aiming to achieve the use of environmentally friendly materials through green supply chain management, and to produce and provide customers with low-pollution green products that reduce potential harm to human health and the environment. Accton Group reviews and updates the “QPC-CE05 Product Hazardous Substance Control Procedure” in accordance with international regulations, customer requirements, and trends in green regulations. This procedure fully covers the IEC 62474 international material declaration standard. In 2024, a total of 247 suppliers submitted reports related to hazardous substances, covering 3,408 BOMs. All used components complied with international standards and customer requirements.</p> <p>Accton Conflict Minerals Management In 2024, Accton Group completed CMRT/EMRT surveys from 214 suppliers, with 100% confirming no use of conflict minerals.</p> <p>Distribution and Proportion of Accton Group’s Approved Smelters To fulfill the responsibility of screening and restricting conflict minerals at the source, Accton annually conducts risk assessments to identify suppliers for investigation. The Company uses the CMRT and EMRT templates provided by the Responsible Minerals Initiative (RMI), and cross-references them with the latest RMI-approved smelter compliance list to perform overall risk identification. According to the 2024 survey results, a total of 201 RMI-approved smelters were used across Accton’s supply chain. The distribution of qualified smelters used in the analysis is mainly located in Asia, followed by Europe.</p>	
V. Does the Company prepare the Corporate Sustainability report to disclose non-financial information in accordance with internationally recognized sustainability report preparation standards and guidelines? Has the aforementioned report obtained the assured or verified opinion from a third party?	V		<p>Since 2017, the Company has published non-financial reports. Starting in 2021, the Company aligned with international sustainability standards by preparing its sustainability reports in accordance with the GRI Sustainability Reporting Standards (GRI Standards) and the AA1000 Accountability Principles. The reports also reference the TCFD (Task Force on Climate-related Financial Disclosures) recommendations for disclosing climate-related information, and include an appendix compiling information related to SASB indicators and the Sustainability Disclosure Topics for the Telecommunication Networks Industry.</p> <p>In order to enhance the transparency and credibility of the information disclosed in the Sustainability Report, an independent third party was commissioned to verify by SGS Taiwan. The scope of the verification was: GRI Standards 2021 reference options conform to AA1000 ASv3 Type 1 guarantee level. The Company obtained certification in June 2024. Please refer to page 148 of the 2023 Sustainability Report for the SGS Verification Statement. https://www.accton.com.tw/wp-content/uploads/2024/07/Accton-2023ESG-CH_resize.pdf In support of environmental protection and paperless initiatives, the Sustainability Report is published in electronic format on the Company’s official website and uploaded to the Market Observation Post System (MOPS).</p>	No discrepancy
<p>VI. If the Company formulated its own Corporate Sustainability Development Best Practice Principles in accordance with the Corporate Sustainability Development Best Practice Principles for TWSE/GTSM Listed Companies, please describe its implementation and difference between them: The Company has established its own Sustainable Development Guidelines in accordance with the “Corporate Sustainability Development Best Practice Principles for TWSE/GTSM Listed Companies.” To align with global sustainability trends and respond to the concerns of investors and the public, we place great importance on various sustainability indicators. The Company has established a dedicated Sustainable Development Committee, composed of board members and senior management. This committee is responsible for formulating and overseeing the implementation of sustainability policies. It convenes regularly to discuss various sustainability topics and submits annual reports to the Board of Directors. On the environmental front, we have set carbon reduction targets and promoted energy-saving and emission-reduction measures. In terms of social responsibility, we emphasize employee welfare, social contributions, and collaboration with local communities to carry out various public welfare activities. In corporate governance, we strengthen internal controls to ensure transparency and legality of the governance structure, while enhancing the protection of shareholder rights. The Company publishes a sustainability report annually in accordance with the Guidelines and conducts both internal and external audits to ensure effective implementation of sustainability initiatives. In addition, the Sustainability Report is assessed by an independent third party based on international standards to enhance its credibility. In May 2024, the Company reported to the Board of Directors that the operations and implementation are consistent with the Guidelines.</p>				

Items of Evaluation	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
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Summary			
VII. Other important information that facilitates the understanding of the implementation of sustainable development: In 1999 Accton Technology Corporation contributed to the establishment of the "Accton Culture and Education Foundation," focusing on enhancing the educational environment and advancing diverse and inclusive educational initiatives. By 2001, utilizing its expertise in networking and communication technologies and marketing, Accton launched the "Accton E-Charity" platform. This initiative aimed to create an open and multifaceted digital platform to assist charitable organizations in overcoming the digital divide. Through this online platform, it connects people, events, and resources, enabling more individuals to engage in good deeds, increasing participation in worthwhile causes, and helping those in need with valuable resources. "Taiwan Association for Public Interest Services" was established in 2003 to offer more direct support to individuals facing immediate hardships. This effort seeks to pool the collective goodwill of the association to integrate resources across different sectors and amplify their impact. Accton E-Charity Accton leverages its core expertise in network communications to operate the "Accton E-Charity" platform (www.17885.com.tw) to support social welfare organizations across Taiwan with online fundraising, event promotion, volunteer recruitment, and material solicitation, and assist in reducing the digital divide for charitable organizations. At the end of 2024, Accton E-Charity has a total of 431 public welfare group members and 300,000 individual members. Accton pays for all costs associated with the operations of the website to help charity organizations use the platform without any cost. In 2024, a total of 634 fundraising projects received support in raising funds, and the total donations to charity organizations and fundraising projects in Taiwan through Accton E-Charity amounted to NT\$24.14 million. In addition to enhancing the exposure of the members, we are committed to the connection function of the platform and promotion of the horizontal communication between public welfare groups, in the hope to integrate the specialties of the members with a focus on issues to promote project-based cross-industry and cross-function cooperation and enable public welfare groups to receive more attention and support in different fields. In terms of information security, the Company has designated personnel to be responsible for the operation and monitoring of the website. They are able to keep track of and handle abnormal activities on the website in a timely manner. We provide comprehensive security protection for personal data of donors, and use the HTTPS encryption technology to enhance the security of information transmission. SSL certificates have been fully applied to online cash flow. The security level of the certificate is rated A+. In addition, our security headers are rated A and we use the encryption protocol of TLS 1.2 and above in compliance with international network transmission security standards. Taiwan Public Welfare Service Association / Accton Culture and Education Foundation Since its establishment in 2003, the Taiwan Public Welfare Association (TPWA) has been operating with "Emergency Relief" as the core. In recent years, more issues have become worthy of attention in response to the changes in social environment and needs. Therefore, in addition to "Emergency Relief," Taiwan Public Welfare Association and Accton Culture and Education Foundation (hereinafter referred to as "Accton E-Charity ") selected the four public welfare cores of "Educational Cooperation," "Care for Children and Adolescents," "Care for Elderly People," and "Diversity and Inclusiveness" and promoted these jointly. Emergency Relief In 2024, Accton E-Charity has helped 112 families in need, with a total assistance amount of more than NT\$1,800,000. This amount came from small donations from netizens through the Accton E-Charity platform. Accton E-Charity not only provides a social assistance platform for people to donate directly online, but also provides a convenient platform for reporting emergencies. If you find that your friends or relatives or yourself are in need of help, you may seek help through the platform. Educational Cooperation (I) Enhancement of the capability for Education Companions 1. Digital Citizenship Empowerment Program: Accton E-Charity and Taiwan Páng-phuānn Association of Education came to 16 schools and organizations in remote and non-mountain-non-city areas around Taiwan to hold 4 teacher workshops and 11 student lectures relevant to the digital citizenship issues. They also visited Zhuguang Junior High School, Hsinchu City, to provide 8 sessions of collaborative lesson preparation relevant to "digital citizenship" and helped it develop customized teaching plans and design curricula in line with the learning context and knowledge of the school. Subsequently, the Company invited the students who had taken these courses to participate in the teacher-student dialog workshop. Here, both teachers and students have a conversation and exchange opinions and viewpoints about the courses on equal basis, in the hope to improve the issue-based curricula of the school. The program has affected a total of 574 teachers and students and brought the digital citizenship issue to the campus. In addition that the children and teachers in remote areas have deeper understanding of the digital citizenship issue, the collaborative issue preparation helps the teachers in the development of the issue-based curricula on campus. Through this program, we expect to teach and empower the digital native students of this generation with digital capabilities, improve their ability to think, analyze and interpret information, enable them to face various challenges in the internet world. 2. Long-term Disadvantaged School Accompaniment Program: Accton E-Charity and Firefly Education Association worked together to implement the "Long-term School Accompaniment Program" in remote areas. Experienced companion teacher directly entered the school to help it find development advantages and solve curriculum development problems. The accompaniment also helped teachers regain their confidence and enthusiasm and activate the teaching site. In 2024, the Association supported two remote schools: Ruizuan Elementary School, Taitung County, and Shizhi Junior High School, Pingdong County. 3. Elementary School Natural Science Teacher Empowerment Program: According to the survey, 70% of the natural science teachers in elementary schools do not have a natural science background. As for natural science teachers in junior high schools, many of the teachers who teach biology have a physics and chemistry background and the teachers who have biology background needs to teach geography. In remote areas, even sports teachers need to act as biology teachers concurrently. In view of this, Accton E-Charity worked with LIS (Learning in Science) to organize physical workshops for natural science teachers of elementary schools in Hsinchu and New Taipei areas. These Two sessions attracted 49 teachers of middle and elementary schools, including 31 teachers from remote areas or who did not have a natural science background. The purpose of the workshops was to train teachers how to use LIS digital inquiry-based teaching materials, Improve and inspire their inquiry-based teaching, increase the time they spent on teaching inquiry-based courses, and empower them to give courses that can motivate students and cultivate problem-solving and critical thinking capabilities at the teaching site in the long term, in order to improve the quality of the courses.			

Items of Evaluation	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary	
4. Project-Based Learning (PBL) and Teacher Support Program Accton E-Charity has been committed to improving the abilities of the teachers at the teaching site for many years in the hope to bring education reform momentum continuously. In 2024, Accton E-Charity worked with Kids Leaduation to promote Project-Based Learning (PBL) and Teacher Support Program. Through 12 online lectures, Accton E-Charity introduced the design approaches and guiding techniques of PBL courses to teachers in a small molecule manner, so that they can try in a small scale in the classroom. The lectures attracted 587 participants to attend online. In addition, two seed teacher workshops were organized for those who are interested in PBL, and, in addition to deep analysis of core PBL concepts and common myths, case studies and group discussion were conducted to guide 40 teachers to complete 8 classes of PBL design courses. Through the PBL, teachers and students became partners in the classroom to effectively improve the autonomous learning, problem solving, communication and cooperation, and creative design capabilities of the students, allowing the teaching model to shift from one-way teaching to two-way interaction and achieving the goal of cross-disciplinary learning.				
5. Migrant Worker Advocacy Program In Taiwan, one out of every 30 people is a migrant worker. Nevertheless, we have limited understanding of migrant workers and many misunderstandings occur as a result. In 2024, Accton E-Charity worked with One-Forty to implement the Migrant Worker Advocacy Program. A total of 12 campus lectures were organized to help more than 440 students and teachers understand more about the issues of migrant workers. 6 teacher empowerment workshops on migrant worker issues were held to train more than 150 teachers. A teaching package for migrant worker issues was provided and more than 1,417 education workers downloaded the package. The "Best Regards," was launched. More than 114 education workers applied for the program and a total of 1,191 handwritten letters from around Taiwan were received, through which 3,420 students changed stories with migrant workers. An online photography exhibition was organized for migrant workers, allowing them to tell their stories through images and interact with the audience. Through the power of education, we hope to introduce the notion of empathy and understanding of different cultures to students and teachers, and facilitate understanding and inclusiveness of diverse cultures among children. With the campus as the start point, we hope that they can enter a more diverse and friendly society. The campus will be the starting point for us to enter the society, and we hope that the society will be more diverse and friendly in the future.				
6. "Comprehensive Sex Education" Seed Training Program Accton E-Charity supports "Comprehensive Sex Education" Seed Training Program of the Taiwan Gender Equity Education Association (TGEEA). Through the development of the courses and training of teachers, TGEEA leads trainees to understand the core notion of the “comprehensive sex education” to improve the gender equity teaching skills. The combination with the existing TGEEA seed training in sentimental education makes this more systematic and enhances the trainees’ skills in sentimental education and CSE. The training program attracted 50 education workers.				
(II) Reading and Promotion				
1.Preschool Children Reading Promotion Program Accton E-Charity worked with ROR Taiwan to implement the preschool reading program. By adopting the Reach Out and Read (ROR) model and starting with the healthcare system, medical professionals have the opportunity to engage with most preschool children and their families through well-child care and outreach services on a regular basis to promote parent-child reading and facilitate early development of children in remote areas and high-risk families. In 2024, Accton E-Charity and ROR Taiwan jointly sent 500 children's books for preschool children to 25 remote medical facilities. The medical personnel and volunteers formed a team and went to Shiding District, New Taipei City, for outreach services provided twice a month. The service locations included Shiding District Public Health Center, New Taipei City, Kindergarten of Yongding Elementary School, Kindergarten of Shiding Elementary School, and Kindergarten of Heping Elementary School. With the support of the online remote videos, the doctors from Taipei Medical University Hospital and the volunteers guided the elderly in Chiayi and the young children of a kindergarten in Penghu to read together once a month. The children in remote areas are facing the challenge of insufficient reading resources and high teacher turnover. Through the cooperation with the Social Participation Center of National Dong Hwa University, Accton E-Charity donated 200 children’s books to the kindergartens in Hualien, and the Social Participation Center provides teachers for early childhood reading promotion education. Both organizations have supported the on-site teachers for a long time to provide more comprehensive reading education for young children in rural areas.				
2.Promotion of Reading for the Visually Impaired Accton E-Charity has committed to promotion of reading for many years. The hiring of two visually impaired baristas in 2023 makes Accton start to focus on the issue of the equal reading rights for the visually impaired. By working with the “Cloud Reading Platform” of the Taipei Parents' Association for the Visually Impaired in 2024, Accton E-Charity donated 200 new books and invited Accton’s employees to join the platform and serve as online proofreading volunteers. In this way, we jointly made effort for the equal reading rights of the visually impaired and eliminated the gap of reading. In 2024, a total of 16 volunteers joined the platform to provide 227 hours of services.				
3.Local Community Reading Promotion in Hsinchu Accton E-Charity worked with the “Daogang Fenchao” team of the Chuqian Community University to hold two sessions of events with the “Pleasure with Reading, Singing and Water” as the theme on the Jiugang Island, Hinchu City, in October and November 2024 to promote local reading and environmental education. A total of 44 employees, their families and local residents participated in the events. They understood more deeply about local nature and culture by walking on and reading the Jiugang Island and learned more about the ecology of the Touqian River and the environmental challenges it faces through a guide tour. In order to promote reading in the community, the Foundation invited the employees to participate in the book donation event. 43 books related to environmental issues were donated to the Jiugang Island Book House to enrich the reading resources of the community. Guided reading and sharing of environment-related books were arranged during the event to enhance the environmental awareness of the employees and residents and arouse their attention to environmental protection. These not only promoted reading in local communities, but also facilitated community communication, deepened employees' and residents' understanding of environmental issues, and enhanced joint protection of the natural environment.				

Items of Evaluation	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary	
Care for Children and Adolescents				
1.Eight-in-Ten-Thousand Project - A Life Coach for Placement of Children, Adolescents and Ourselves				
<p>To promote the social engineering of "catching the children and adolescents under placement", Accton E-Charity supported Guo-Shi Wen to found the “Change Formula Organization” in 2023 as an extension of the "Seeing the Topic and Being Gentle" lecture series organized in 2022, and launched the first “Eight-in-Ten-Thousand Project - A Life Coach for Placement of Children, Adolescents and Ourselves” in 2024. The 43 campus lectures on children running away from home, 20 reading sessions for children in adversity, and 14 sessions of representations attracted a total of 1,436 participants. The purpose of these events was to help young students and the general public empathize with the difficulties in their past life experiences and recognize the importance of helping others in order to invite more students from relevant disciplines to join the life counselor team. After two months (Total 180Hrs) of orientation training and internship, 15 young partners joined 5 child and adolescent placement facilities to build a safety network for children and adolescents, so that they can grow and develop in love.</p>				
2.Partner Development Program				
<p>“Care for one companion, care for ten children.” Since 2022, Accton E-Charity has paid attention to the real needs of the Children's Bookhouse in Taitung, as well as the issue of low wages among workers. By supporting the “Partner Development Program” and establishing systems and indicators, partners can see the results of their efforts, and teachers and companions can take care of children safely through radical changes of the existing compensation structure of the first-line education service workers. Over the past three years, the compensation structure of the Children's Bookhouse has steadily grown with the support of the Accton E-Charity. In 2024, the overall growth rate is about 31% compared to that in 2022, and every partner could provide better services for children and communities at the right place and without any worries.</p>				
3.Grant Program for Children and Adolescents in Placement Facilities				
<p>(1) Lohas Children’s Home: To assist children who have lost their livelihood and financial support due to family changes, economic disadvantages or fragile families, Accton E-Charity has worked with Lohas Children's Home to implement the “Grant and Collaboration Program for Children and Adolescents in Placement Facilities” since 2023 to provide support for the children who could not obtain stable financial support from their native families. 17 children completed their studies successfully in the year thanks to the financial support. In addition, the social workers of the Lohas Children’s Home and school tutors kept close contact with the children receiving the grants to understand their conditions on campus, and accompany them to experience this learning journey at a pace that is more suitable for them.</p> <p>(2) Puren Youth Care Foundation: Accton E-Charity and Puren Youth Care Foundation jointly implemented the “Big hand Holding Small Hand - Grand Program” to provide assistance for the students of junior and senior high school from fragile families or those with economic disadvantages, especially for the school children with urgent needs. Through this program, grants are provided for 40 students of junior and high schools in 2024 to reduce their financial burden and enable them to focus on their learning. We hope that every child can continue to pursue their dreams with this care.</p> <p>(3) Ye Experimental Education School: In 2024, Accton E-Charity supported Ye Experimental Education School's “Featured Curriculum Program - Outdoor Courses” that allows children to grow continuously, enjoy more experiences, and have an in-depth learning process. We hope these courses can provide children with comprehensive learning opportunities, help them develop stronger confidence and sense of responsibility, and lay a solid foundation for their future.</p> <p>(4) Mennonite Good Shepherd Taiwan: Accton E-Charity supported Mennonite Good Shepherd Taiwan's “Career Exploration Experience Program”. The three-day event provided the young girls of the Mennonite Good Shepherd Taiwan with valuable opportunity to explore their careers. They made a group curatorial tour and conducted a customized career exploration event at the Youth Station of the Taipei-Keelung-Yilan-Hualien-Kinmen-Matsu Regional Branch, and visited LeeMing Institute of Technology. In addition, they carry out urban career exploration tasks in groups to gain in-depth understanding of the work, challenge and occupational safety of different occupations. Finally, the young girls visited the Labor Safety and Health Experience Center to experience the interaction of labor safety in the workplace. This event not only helped them broaden their career horizon and understand more about their career options, but also enhanced their confidence to face challenges in the future!</p>				
4.Accton’s Grant Program				
<p>(1) Meal Subsidies for Disadvantaged Children to improve Their Concentration in Learning: Since 2014, Accton has collected the internal resources of the Group to sponsor one-year breakfasts for more than 1,200 disadvantaged children of elementary and junior high schools in the Hsinchu area. 15,180 portions of breakfasts were provided for 62 children in 2024. We believe that providing children with a nutritious breakfast can enhance their concentration in learning and offer them the opportunity to change their future. Since 2016, the employees of the Accton Group have sponsored dinners for the disadvantaged children in the tutorial class for disadvantaged children set up by the Haikou People's Community Management Association in Pingtung County. Dinners for 30 children were provided in 2024 to ensure they can have a balanced diet and do not need to worry about the nutrition imbalance due to eating at irregular times or filling their stomachs with high-calorie snacks because their parents are working.</p> <p>(2) Accton’s Hope Project of Education Revises the Vicious Cycle of Poverty: Accton E-Charity has supported the jointly launched "Accton’s Hope Project of Education" with Hsinchu Family Support Center for a long time to provide school expenses for secondary school students in Wufeng and Jianshi. In 2024, Accton E-Charity helped 191 children overcome unfavorable financial conditions, so that they could go to school without worries and grasp the opportunity to revises the vicious cycle of poverty through education in the future.</p> <p>(3) Support of Sports Activities: To ensure athletes can continue to focus on their training and realize their potential, Accton Group has supported the archery team at Zai Xi Elementary School, Hsinchu City, since 2022 to fill the gap in the team's equipment needs. This effort guarantees a safe and positive practice environment for 22 young athletes, not only allowing them to engage in training and competitions without worries but also with the hope that these young athletes might one day represent their country on the highest stages of sports, bringing honor to their nation.</p>				

Items of Evaluation	Implementation		Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	
Summary			
5.Youth Story-Telling Program			
<p>Accton E-Charity supported the “Youth Story-Telling Program” of the Bomanew Youth Caring Association to enable delinquent and high risk juveniles to organize their own experiences and stories. By producing the podcast program "teenager.actnosin" and telling life stories, Accton E-Charity helped the delinquent and high risk juveniles, who have experienced changes in their life, tell their own stories in person, and extend and communicate positive experiences in the hope to assist those who are still in need of being caught, arouse the public's attention to youth issues, placing importance on the rights and interests of marginalized adolescents, and working together to build a social safety net for these children. There were 17 episodes in the first season of the podcast program "teenager.actnosin", with a cumulative 34,684 non-repeated downloads, 6 sessions of lectures on campus, and 291 participants.</p>			
6.Public Welfare Media’s Child & Youth Issue Advocacy Program			
<p>To deepen the awareness of the “Care for Children and Adolescents” issue among people, Accton E-Charity extended its cooperation with the Association of Civil. Communication, Taiwan (Right Plus), in 2023 in the podcast program of “Good Will” by producing another 4 episodes with in-depth reports in 2024. 7 child care organizations of Accton E-Charity were invited to share their valuable experiences in implementing inclusive education, accompanying children in adversity, and guiding youths with disabilities for art creation. 2 special reports were supported to help the public understand the current situation of child placement and reflect on policy insufficiencies. At the same time, we combined FB and IG communities to spread the information and make the “Care for Children and Adolescents” issue closer to the public, encourage people to give feedback on their own experiences of caring for children, empathize with the situation of child and youth care workers, and support child and youth placement facilities. The online communities reached 231,401 people with about 7,745 downloads of the podcast program.</p>			
Care for Elderly People			
1.Stylish Seniors On Air Program			
<p>Since 2022, Accton E-Charity has worked with the Public Health Bureau of Chiayi City Government to implement the Podcast 1.0 Program of “Grandpa & Grandma Sharing without NG”. Through the "Stylish Seniors On Air" Podcast channel, the life stories of the elderly were recorded and shared to start a new social movement. Accton E-Charity continued the program in 2024. In addition to continuously deepening the training and supporting the 13 trainees students of the first session, the “Stylish Seniors On Air” program of the second session was launched to finally train 11 senior trainees after going through a number of professional training items including planning, speaking and recording. All of them joined as new members of the “Stylish Seniors Podcast”. The trainees of the second session held an exhibition with "Old Photos" as the theme in Chiayi South Urban Hotel in September 2024. It combined images and sounds to vividly present the creativities and stories of the elderly generation. The exhibition not only showed the vitality and talents of the elderly people, but also aroused the attention of the public and their respect for the silver-haired population. In 2024, with the joint efforts of the trainees of the two sessions, a total of 28 podcast episodes were recorded to continuously convey the value of the cross-generational inclusiveness.</p> <p>In addition, Accton E-Charity extended its experience in "Stylish Seniors On Air” Podcast from Chiayi to Hsinchu. In 2024, it worked with the Science City Community University and Chuqian Community University in Hsinchu to introduce the popular podcast to community universities, train senior teachers for them, empower students in planning, narration, and expression capabilities needed for producing and broadcasting programs, and create chapters of "Hsinchu Subjects". In July and August, the local "Tungmen Rec & Liv" studio, the winner of the Golden Bell Awards, was invited to lead 37 trainees (community university lecturers, students, and senior workers) to learn about the podcast, recoding skills, planning of programs and scripts, and program editing. During the period from September to December, 22 podcast episodes were produced with the digital media “Talking about Hsinchu” to record interesting stories of Hsinchu. This led to the establishment of the podcast clubs at both community universities, which will continue to bring together the elderly generation to record Hsinchu with sounds and share life stories.</p>			
2.Promotion of the Concept of "Self-Reliance Support”			
<p>The issue of self-reliance support has been promoted for more than a decade in Taiwan. Although it has been gradually incorporated in the government's policy white paper, the services of care facilities for the elderly and the public's awareness of the issue are still insufficient. To this end, Accton E-Charity worked with the health care system of the Chang Tai Old School to establish a database that integrates professional theories of self-reliance support and years of practical experience. The issue has been promoted to more groups through audio and video media to enhance the understanding and recognition of the self-reliance support concept among the public. As of 2024, Accton E-Charity and Jin-Li Lin, the CEO of Chang Tai Old School, jointly managed the "Golden Prosperity Podcast - Accton Charity Foundation Accompanies You Through 50+" channel and extended this to the main social platforms such as Facebook, Podcast, YouTube, TikTok, and Instagram. Updates of long and short videos were performed every week to accumulate attention. It has currently attracted 7,422 followers and been listened in over 780,000 times. In addition, 9 physical lectures were organized for people over 50, middle-aged people, and the elderly in Chiayi County, Yunlin County, Changhua County, Hsinchu City, and New Taipei City to learn about the later life, respond to this concern of the people, and promote the implementation of the issue and its influence.</p>			
3.Mobile Bath Service Program			
<p>Bathing is a common daily activity for most people. However, for patients who have been bedridden for a long time, a hot bath can have an impact beyond imagination. Accton E-Charity supported the “Mobile Bath Service Program” of the Sisters of Our Lady of China Catholic Charity Social Welfare Foundation. Up to 1,776 people are served every year under the program. Assistance is given to the disabled for a full body bath through the use of special vehicles and mobile modular bathtubs, in combination with a team of professional nurses, caregivers and operators. This not only effectively improves physical health such as bedsores, skin problems and metabolism, but also provides warm support and in psychological and spiritual aspects to help patients regain their dignity and comfort in life.</p>			

Items of Evaluation	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary	
Diversity and Inclusiveness				
1. Art Fusion Program - Our Conversation Practice				
As an extension of the "Nice to Meet You" under the Art Fusion Program in 2023, 8 groups of artists that have collaborated with Accton Arts Foundation were invited to reside in 8 facilities for people with disabilities under the Accton E-Charity platform. They led 133 youths with disabilities to go through a 6-month art workshop in 2024. Finally, the conversation process was presented to the public through artistic creations in the exhibition of “Our Conversation Practice—Looking for the Start Point of Conversation Beyond Languages. We hope that people from different groups can find resonance and start conversation through art to create a diverse and inclusive society in the future.				
2. Start of Art				
Accton E-Charity worked with Luway Opportunity Center to lead people with mental disabilities to create their own picture books and stories based on their personal characteristics. Accton E-Charity also worked with professional storytellers to organize storytelling and art experience events in public areas, such as museums and libraries, and educational institutions to provide opportunities for them to express what they were thinking publicly. Through these events, people with mental disabilities can enhance their confidence and social participation, and the public can understand more about them to achieve the cultural equality. A total of 12 physical storytelling and art events were organized in 2024 to attract 409 participants.				
3. Education Program under Cooperation with Special Olympics Chinese Taipei				
Accton E-Charity has worked with Special Olympics Chinese Taipei to implement a campus integration program since 2021. By designing a variety of inclusive courses and sports activities, the partners created the opportunities for general students and special education students to interact with each other and promoted mutual communication and growth. Promoting mutual communication and common growth to cover 20 campuses in Hsinchu County, Miaoli County, Nantou County, Chiayi County, Chiayi City, Tainan City, Kaohsiung City and Pingtung County in 2024. The topic of "Yes, I Can” was added to the program this year and how differences become the cause of conflicts was explored for the bullying incidents on campus. Students learned how to care for disadvantaged students and give actual assistances through simulations. The goal is to reduce bullying incidents and build a more inclusive and friendly campus environment.				
4. Human Rights Banquet				
Accton E-Charity is committed to promoting diverse inclusiveness and creating communication opportunities through various initiatives. We have supported the Chen Wen-chen Memorial Foundation's "Human Rights Banquet" initiative for many years to attract attention to significant issues such as "political victims" and "the homeless”. In 2024, we continued to support the series of amazing lectures under the Human Rights Banquet" initiative to promote social conservation in the artistic forms of images, dramas, texts, etc. in the hope to make the ideal society of equality, freedom, and inclusiveness closer to the reality.				
Accton Arts Foundation				
Accton Arts Foundation was established by Accton in 2000 with “Gathering the Power of Employees” and "Making Partnership Work” as the core. With the "Art as Bridge", the Foundation is committed to creating a diverse and inclusive environment and promoting public participation in sustainability and equal rights. In response to the changes of the era, the Foundation has re-adjusted its operation direction in 2024, focusing on the three core missions: supporting artistic talents, promoting artistic experience, and creating a shared art and cultural venue for the public. These goals are closely linked to the UN Sustainable Development Goals (SDGs), particularly SDG 4: quality education and goals; and SGD 17: enhance partnerships with diverse stakeholders. In 2024, the total amount of the Foundation's investment reached NT\$5,365,060, including a labor service commission fee of NT\$4,000,000 from the Hsinchu City Government used to operate the Hsinchu City Railway Art Village.				
(I) Art Talent Cultivation - Art Talents as the Driver of Social Changes				
The definition of artists under universal value is often limited to their role in the market or public exhibition space; that is, their existence and recognition usually depend on the attention and evaluation of the audience. However, Accton Arts Foundation emphasizes the social responsibility and participation of the artists in terms of the support to them, and finds they are not only creators, but can act as the driver of social changes as well.				
Since 2016, Accton Arts Foundation has supported artists in an art-in-residence mode and encouraged them to pay attention to local culture and respond to relevant social issues while creating their works. As of 2024, the Foundation has supported 47 domestic and foreign artists, of whom 13 continue to participate in the social art programs after termination of their art-in-residence contracts. For example, in 2024, the Foundation recommended the artist Bowei to reside in Koganecho Bazaar, Japan, to assist Yokohama Wakabamachi in anti-street prostitution countermeasures with his special paint spraying skills. In addition, the Foundation worked with Accton E-Charity to launch the Art Fusion Program in 2024 and successfully facilitate the cooperation between 8 artists and 8 institutions to deepen the social value of artistic creation through joint participation and experiencing.				
(II) Promoting Artistic Experience - Art Workshops are Open to Everyone				
Artistic experience should not be limited to a specific group or a single topic. It should be integrated into the life and become an everyday activity that everyone can participate in. Accton Arts Foundation is committed to creating an art workshop across different fields, so that more people have the opportunity to contact, feel and practice arts, and thereby improve their personal cultural knowledge while promoting the diversity and inclusiveness of society.				
In 2024, the Foundation and the artist community cooperated to develop a series of art workshops focusing on observation, concept guidance and implementation. A total of 22 courses were offered and attracted 296 participants. In addition to local residents, the participants included oreigners living in the United States, the United Kingdom, the Philippines, Indonesia, Myanmar and Japan, demonstrating the cultural diversity and cross-border attraction of the event.				
The participants have a wide range of backgrounds, including students, teachers, engineers, designers, factory workers, researchers, artists, retirees, and household wives, fully demonstrating the popularity and inclusiveness in the design of the workshop courses. These courses not only provided opportunities for participants to explore the arts, but also enabled those with different identities and cultural backgrounds to exchange and realize the original intention of art in its connection with the life.				

Items of Evaluation	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof																				
	Yes	No	Summary																					
(III) Creating a Shared Art and Cultural Venue for the Public - Operation of Hsinchu City Railway Art Village Can a public space in the city be operated in a public-private partnership model to achieve more efficient use of spaces, resources and capital? Since 2016, Accton Arts Foundation has worked with Hsinchu City Government Cultural Affairs Bureau to operate the Hsinchu City Railway Art Village through labor service commissioning. The Foundation is committed to creating an art and cultural venue that is shared by all people and educational and experimental in nature, in order to inject new life into the historic buildings located at the edge of the city center. In 2024, The Foundation organized 19 arts and cultural exhibitions and 25 events and courses in the City Railway Art Village, attracting 415 course participants and 31,212 visitors. According to the results of 422 questionnaires, 58.3% of visitors stayed for more than 30 minutes, 51.9% of visitors chose the Art Village as a destination for family trips, 52.6% of visitors were very satisfied with the overall space planning, and 65.8% of visitors highly praised the service attitude of the staff.																								
VIII.Climate-Related Information																								
1. Implementation of Climate-Related Information																								
Items	Implementation																							
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The Board of Directors is the highest supervisory body for climate change at Accton Technology. Currently, the Corporate Sustainability Committee is scheduled to report at least once a year during regular board meetings on the management status and performance outcomes related to climate change. The Corporate Sustainability Committee serves as the highest executive body for climate change management at Accton Technology. The committee is chaired by a Senior Vice President, with the Chairperson of the Board acting as the board representative, and the Corporate Sustainability Office serving as the secretariat. Each year, the Corporate Sustainability Committee identifies climate change risks and opportunities, and formulates response strategies and sets goals for financially and strategically significant risks and opportunities. The Green Manufacturing Committee under the Sustainability Committee is responsible for the promotion and execution of climate change-related action plans and KPI performance tracking.																							
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	Accton's Definitions of Short-term, Mid-term, and Long-term, and Significant Climate-related Risks: A. Short-term (1 - 3 years): (physical) increase in the severity of extreme climate events. B. Mid-term (3 - 6 years): (transition) enhanced emission reporting obligations, (transition) GHG emissions increase in price, (transition) products and services are replaced by low-carbon technologies, (transition) increase in the cost of raw materials, (transition) increase the severity of extreme weather events, and (transformation) increase the concerns and negative feedback of stakeholders. C. Long-term (7 - 10 years): (transition) products and services are replaced by low-carbon technologies, (transition) increase in raw material costs, (physical) increase the severity of extreme weather events.																							
3. Describe the financial impact of extreme weather events and transformative actions.	<table><tr><th>Major Risks/Opportunities</th><th>Category</th><th>Timeframe</th><th>Type of Financial Impact</th><th>Financial Impact</th></tr><tr><td>R2 (Policies and Regulations) Strengthened emissions reporting obligations</td><td>Transition Risk</td><td>Medium Term</td><td>Cost Increase</td><td>Estimated annual expenditure of approximately NT\$2.5 million (for consulting, inventory, verification, reporting, and manpower input).</td></tr><tr><td>R4 (Technological Risk) Products and services being replaced by low-carbon technologies</td><td>Transition Risk</td><td>Long Term</td><td>Revenue Decrease</td><td>It is estimated that due to the market trend toward low-carbon products and services driven by climate change, if the Company fails to respond in time, product sales may decline, affecting revenue. As this involves numerous factors, the Company will conduct further assessment.</td></tr><tr><td>R11 (Acute Physical Risk) Increased severity of extreme weather events</td><td>Physical Risk</td><td>Medium Term</td><td>Revenue Decrease</td><td>It is estimated that climate change will increase the frequency and intensity of extreme weather events, causing financial impact to Accton Technology equivalent to approximately 1 to 5 days of revenue due to business disruptions.</td></tr></table> <p>* The IPCC AR6 uses Shared Socioeconomic Pathways (SSPs) to project future greenhouse gas emission scenarios. SSPs include five pathways: very low emissions (SSP1 - 1.9), low emissions (SSP1 - 2.6), medium emissions (SSP2 - 4.5), high emissions (SSP3 - 7.0), and very high emissions (SSP5 - 8.5).</p> <p>Risk Profile:</p> <p>R2 (Policies and Regulations) Strengthened Emissions Reporting Obligations:</p> <p>1.The Financial Supervisory Commission (FSC) is promoting transparency in carbon inventory disclosures by listed companies. Disclosure of carbon inventory results will be mandated in three stages, based on industry category and capital threshold.</p>				Major Risks/Opportunities	Category	Timeframe	Type of Financial Impact	Financial Impact	R2 (Policies and Regulations) Strengthened emissions reporting obligations	Transition Risk	Medium Term	Cost Increase	Estimated annual expenditure of approximately NT\$2.5 million (for consulting, inventory, verification, reporting, and manpower input).	R4 (Technological Risk) Products and services being replaced by low-carbon technologies	Transition Risk	Long Term	Revenue Decrease	It is estimated that due to the market trend toward low-carbon products and services driven by climate change, if the Company fails to respond in time, product sales may decline, affecting revenue. As this involves numerous factors, the Company will conduct further assessment.	R11 (Acute Physical Risk) Increased severity of extreme weather events	Physical Risk	Medium Term	Revenue Decrease	It is estimated that climate change will increase the frequency and intensity of extreme weather events, causing financial impact to Accton Technology equivalent to approximately 1 to 5 days of revenue due to business disruptions.
Major Risks/Opportunities	Category	Timeframe	Type of Financial Impact	Financial Impact																				
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Items of Evaluation	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Thereof
	Yes	No	Summary	
Items	Implementation			
	<p>2.Accton Technology's capital is between NT\$5 billion and NT\$10 billion, placing it under the FSC's second-stage regulatory target. Currently, Taiwan's main manufacturing center is located in Zhunan, with annual greenhouse gas emissions of approximately 11,000 metric tons. According to the FSC's schedule for mandatory carbon inventory by listed companies, Accton will be included in the mandatory inventory scope in 2025.</p> <p>3.In response to mandatory inventory and reporting, Accton Technology must establish a greenhouse gas inventory mechanism based on ISO 14064-1. The required investment includes external consultant guidance, third-party verification, internal manpower allocation, and human resources from related departments, which will lead to increased overall operational costs.</p> <p>R4 (Technological Risk) Products and Services Being Replaced by Low-Carbon Technologies:</p> <p>1.Climate change has already had a significant global impact. The current global average temperature rise has reached 1.09°C (research indicates that from 2022 to 2026, the average temperature increase is between 1.1°C and 1.7°C).</p> <p>2.At COP26 in 2021, the United Nations Climate Change Conference, a stronger global consensus was reached to combat climate change. The goal is to keep global warming below 1.5°C by the end of this century. To achieve this highly challenging goal, many countries have announced net-zero emission targets. All industries are developing their production processes, products, and services toward lower energy consumption and lower carbon emissions.</p> <p>3.Accton Technology's main products are network switches, essential for building network environments, and typically operate 24 hours a day, which significantly impacts electricity costs for data centers and internal enterprise networks. In recent years, low-energy and energy-efficient products have gained market favor. If Accton's switches cannot keep up with market trends or customer expectations in terms of energy performance or efficiency design, product and service sales may decline, resulting in a decrease in revenue.</p> <p>R11 (Acute Physical Risk) Increased Severity of Extreme Weather Events:</p> <p>1.On August 9, 2021, the Intergovernmental Panel on Climate Change (IPCC) released its Sixth Assessment Report (AR6), which stated that under the SSP5 - 8.5 scenario, Taiwan's average annual total rainfall by mid- and late-century is projected to increase by approximately 13% and 29%, respectively. The annual maximum one-day rainfall intensity may increase by approximately 22% and 43%. In the Taoyuan-Hsinchu-Miaoli region, 24-hour cumulative rainfall could reach 450mm and 600mm.</p> <p>2.Flooding around the Zhunan plant and its neighboring areas could reach 1 to 2 meters, affecting employees' commutes. In more severe cases, production capacity could be impacted due to insufficient production labor.</p> <p>3.Accton's main production base in China, Haoyang Tianyu, is located in Bao'an District, Shenzhen, Guangdong Province, where several flooding incidents have occurred in recent years. In 2018, a heavy rainstorm resulted in 414mm of rainfall within 24 hours. According to IPCC projections, 24-hour cumulative rainfall by mid- and late-century could reach 505mm and 600mm. Such instantaneous rainfall could cause floods that do not recede for several days, not only disrupting transportation but also requiring evacuation by local authorities. Production may be affected for several days due to a lack of available production labor. Without alternative solutions, shipment delays could result in revenue decline.</p>			
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	<p>Accton Technology identifies major financial risks and opportunities related to climate change through four steps:</p> <p>1. Aggregation: Climate-related risks and opportunities that the technology and networking industry may face →</p> <p>2. Convergence: Based on product and service types, climate change in operating locations, development trends in operating and sales market regulations, and climate change strategy assessment of major customers related to Accton Technology's risk opportunity items →</p> <p>3. Materiality analysis: Senior management determines the risk score by assessing the probability of climate-related risk events occurring and the impact of these events on Accton Technology →</p> <p>4. Strategic response: Evaluate and formulate relevant response strategies (including major investments or expenditures).</p>			
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	<p>Accton Technology climate-related risk management process:</p> <p>Climate-related risk and opportunity incidents Incidence (1~5, low to high) and Impacts on Accton (1~5, low to high)</p> <p>Probability of occurrence * Degree of impact = Materiality score</p> <p>The materiality score ranks from high to low, with the materiality to be discussed among high-ranking managers, adjusted, and the significant risks and opportunities for Accton are decided.</p> <p>Accton identified transition risks that will possibly be brought about by the net zero emissions roadmap. At the regulatory level, the primary transition risk facing Accton is the disclosure of carbon inventory check findings of TWSE-TPEX-listed companies in three stages reflective of the sector where they do business and their capital size mandated by the Financial Supervisory Commission of Taiwan. Accton, with a capital size between NT\$5 billion and NT\$10 billion, belongs to the second stage and hence must disclose its greenhouse gas inventory check findings in 2025 for the preceding year. The scope of such a check includes all operating sites around the world subject to direct control of Accton.</p>			

Items of Evaluation	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary	
Items	Implementation			
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.			<p>Indicators and targets for assessing and managing climate-related risks and opportunities:</p> <p>Accton, besides greenhouse gas emissions, tracks climate change-related performance through other indicators, such as energy consumption, electricity-consuming intensity, use of tap water, waste output, and recovery rate as well. Accton values climate change management and encourages employees to take part and envisage together. There is the incentive mechanism in place to provide employees that have proposed outstanding production efficiency promotion and energy conservation solutions, once evaluated and approved, with the excellent solution reward. Based on the results of the greenhouse gas inventory check and the carbon reduction path of SBT 1.5°C of the "Scientific-Based Carbon Reduction Target", Accton adjusts the short-, medium- and long-term carbon reduction targets, and carry out reduction plans to make continuous improvements. Accton has established a relevant emergency response system to act quickly in the event of a disaster and minimize the impact to the Company, in line with international trends and customer expectations.</p>	
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.			Accton Technology is currently planning to implement internal carbon pricing. Using a working-hour allocation method, carbon emissions will be distributed to each production process and product for calculation. A shadow price mechanism is expected to be adopted within one year. The shadow price will be determined based on the carbon fees, carbon taxes, and renewable energy costs of the production sites and product export countries to establish an internal carbon price applicable to Accton Technology. This will serve as an important tool for managing greenhouse gas emissions.	
8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.			<ol style="list-style-type: none"> 1. Accton Technology's main carbon reduction targets: 50% reduction by 2030 and net-zero emissions by 2050. 2. In addition to tracking greenhouse gas emissions, other indicators such as energy consumption, electricity intensity, tap water usage, waste generation, and recycling rate are also used to monitor climate change-related performance. 3. Accton Technology places great importance on climate change management and encourages employees to brainstorm together. A "Production Nobel Prize" is established to reward employees with excellent proposals for improving production efficiency or energy-saving projects. After evaluation and approval, a proposal bonus is awarded. 4. Since 2018, Accton Technology has conducted greenhouse gas inventories in accordance with ISO 14064-1 and the EPA's guidelines for GHG inventory and registration operations. The initial inventory scope included Accton headquarters and Haoyang Tianyu, and gradually expanded. By 2021, the scope covered Accton Plant 1, Plant 2, Zhunan Plant, Edgecore, Shenzhen Haoyang Tianyu, and various offices. It also incorporated Category 3–6 under Scope 3 emissions for Plant 1, Plant 2, Zhunan Plant, and Zhubei Plant. In 2023, the Vietnam plant was added. In 2024, the Zhubei plant was newly added. 5. 2024 GHG inventory emissions: Scope 1: 857 tCO₂e Scope 2: 51,054 tCO₂e Scope 3: 2,215,364 tCO₂e (Categories 3 - 6) 6. Climate transition and strategy targets for 2024 included the purchase of 2,200 I-RECs (International Renewable Energy Certificates) as one of the carbon reduction measures, which was successfully achieved during the year. Therefore, the Scope 2 disclosed data uses the market-based method, while the other plants use the location-based method. 	
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).			<p>Inventory and assurance status: The Company adheres to the vision of corporate sustainability and was verified by Bureau Veritas for the first time in 2020. The main production sites undergo annual verification of the organizational greenhouse gas inventory management system ISO 14064-1:2018, which is still valid as of the date of publication of the annual report. ISO 14064-1 verification for 2024 will be completed in February 2025.</p> <p>ISO14064-1:2018 Greenhouse Gas Inventory</p> <p>Accton's main production sites—Hsinchu headquarters, Hsinchu Plant 2, Zhunan Plant, and Accton Vietnam—have obtained ISO14064-1:2018 greenhouse gas verification statements. Haoyang Tianyu has been verified by a third party commissioned by the Shenzhen Municipal Government. Due to the small amount of carbon emissions, the Taipei, Taichung, and Tainan offices have not undergone third-party verification, and the data is self-verified.</p> <p>Reduction Target: In response to the global carbon reduction trend, Accton has set 2021 as the base year, with the target of reducing carbon emissions by 50% by 2030 and achieving net-zero emissions by 2050. The first stage of carbon reduction involves the greenhouse gas inventory.</p> <p>Reduction Strategies and Specific Action Plans: Priority is given to carbon reduction during the R&D and manufacturing stages, with joint efforts alongside suppliers.</p> <ol style="list-style-type: none"> 1. R&D and Design: Through the ISO14067 product carbon footprint inventory, it was found that emissions during the usage phase account for approximately 90% of the total lifecycle carbon emissions of networking products. Therefore, efforts continue in product development in collaboration with clients, including the adoption of high-performance chips, low-energy power supplies, new cooling designs, and increasing the proportion of recycled materials. The product carbon footprint calculation system is used to monitor carbon reduction improvements for each product. 	

Items of Evaluation	Implementation			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No	Summary	

Items	Implementation
	<p>2. Manufacturing Stage:</p> <ul style="list-style-type: none"> New Plant Buildings: Designed with green architecture concepts, including thermal insulation and natural ventilation. The green building label will be obtained within two years. Facility Systems: Installation of new high-efficiency facility equipment, including chilled water, air conditioning, and compressed air systems, as well as energy-saving lighting systems. Install solar power generation systems to increase the proportion of renewable energy use. Install rainwater recycling systems to reduce the use of raw water. Process Improvements: Collaborating with customers to optimize process parameters while maintaining product reliability, thereby reducing process-related carbon emissions. <p>3. Supplier Carbon Reduction: In 2023, Accton established the Accton Sustainability Academy and hosted a supplier carbon reduction conference. Ten suppliers participated in the Ministry of Economic Affairs' "Leading the Small" carbon reduction project. In 2024, supplier energy-saving and carbon-reduction consulting was completed, and smart meters were installed. Through on-site inspections, training, and the introduction of energy consumption measurement technologies, suppliers' carbon reduction capabilities were enhanced.</p>

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

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

Year	2023	2024
Greenhouse Gas Emissions (t-CO ₂ e)	44,197	51,911
Greenhouse Gas Emission Intensity (t-CO ₂ e/NT\$ million)	0.525	0.47

1-1-2 Greenhouse Gas Assurance Information

Description of assurance for the most recent two years as of the date of the annual report, including assurance scope, assurance provider, assurance standards, and assurance opinion.

Assurance Description	Assurance Scope	Assurance Provider	Assurance Standard	Assurance Opinion
2023	Accton Technology Corporation Plant 1, located at No. 1, Yanxin 3rd Road, Hsinchu City Verification Period: January 1, 2023 to December 31, 2023	Bureau Veritas	According to the verification conducted by Bureau Veritas Certification (Taiwan) Co., Ltd. Based on ISO14067:2018	Based on the verification process and procedures conducted by Bureau Veritas Certification (Taiwan) Co., Ltd., sufficient evidence indicates that the Scope 1 and Scope 2 greenhouse gas statements of Accton Technology Corporation's Plant 1, Plant 2, and Zhunan Plant are materially correct and fairly presented, and the related data and information were prepared in accordance with ISO 14067:2018, meeting the requirements for reasonable assurance as specified in the verification agreement. There is no evidence to indicate that the Scope 3 and Scope 4 greenhouse gas statements of Accton Technology Corporation's Plant 1, Plant 2, and Zhunan Plant are materially incorrect, unfairly presented, or not prepared in accordance with ISO 14067:2018, meeting the requirements for limited assurance as specified in the verification agreement.
2024	Accton Technology Corporation Plant 1, located at No. 1, Yanxin 3rd Road, Hsinchu City Verification Period: January 1, 2024 to December 31, 2024	Bureau Veritas	According to the verification conducted by Bureau Veritas Certification (Taiwan) Co., Ltd. Based on ISO14067:2018	Based on the verification process and procedures conducted by Bureau Veritas Certification (Taiwan) Co., Ltd., sufficient evidence indicates that the Scope 1 and Scope 2 greenhouse gas statements of Accton Technology Corporation's Plant 1, Plant 2, and Zhunan Plant are materially correct and fairly presented, and the related data and information were prepared in accordance with ISO 14067:2018, meeting the requirements for reasonable assurance as specified in the verification agreement. There is no evidence to indicate that the Scope 3 and Scope 4 greenhouse gas statements of Accton Technology Corporation's Plant 1, Plant 2, and Zhunan Plant are materially incorrect, unfairly presented, or not prepared in accordance with ISO 14067:2018, meeting the requirements for limited assurance as specified in the verification agreement.

Items of Evaluation	Implementation		Summary	Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and Reasons Thereof
	Yes	No		
1-2 Greenhouse Gas Reduction Goals, Strategies, and Concrete Action Plans				
<p>Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.</p> <p>Greenhouse Gas Reduction goal:</p> <p>According to the characteristics of Accton’s manufacturing process, electricity consumption accounts for more than 90% of greenhouse gas emissions. We set 110 as the base year for reducing carbon emissions by 50% by 119 and reaching net zero by 139.</p> <p>To accelerate GHG reduction, in 2024 the Company launched a detailed emission hotspot inventory project based on the 2023 inventory results and aligned with the “Science-Based Target” (SBT) 1.5°C emissions reduction pathway. The project expanded the scope of the Company’s GHG Scope 3 inventory—for example, including purchased raw materials and other related items—in order to adjust the Company’s short-, medium-, and long-term reduction targets, implement reduction plans, and drive continuous improvement.</p> <p>Executive measures are as follows:</p> <p>a. Fully utilize electronic signing and approving procedures to reduce paper usage.</p> <p>b. Strict manage the demands for power, as well as the lighting and air conditioning in idle areas.</p> <p>c. Control air-conditioning equipment, and adjust the start-up of main ice and water equipment according to the actual room temperature and production in factory.</p> <p>d. Install frequency converter and set timing control in the ventilation and ventilation system of the basement.</p> <p>e. Increase the air-conditioning temperature and duration of use in offices and public areas.</p> <p>f. Replace the air conditioning equipment with high energy consumption in different areas to increase energy efficiency and reduce loss.</p> <p>g. Factory process improvements to reduce high-energy-consuming processes and replace machinery with energy-efficient equipment.</p> <p>h. Incorporate environmental performance requirements into the procurement process, such as prioritizing the purchase of equipment with better environmental performance, for example: environmental protection label, water efficiency label, etc.</p> <p>Greenhouse gas emissions status:</p> <p>The total greenhouse gas emissions from the production sites increased by 17% in 2024 compared to 2023 (with revenue growing by 31%). The greenhouse gas emission intensity (t-CO2e per NT\$ million) in 2024 was 0.525, down 10% from 0.470 in 2023. The main reason for the increase was the capacity expansion at the Zhunan Plant and the development of the Vietnam site and the Zhubei AI Park. The Company remains committed to its goal of reducing greenhouse gas emissions and continues to work steadily toward this target.</p> <p>In 2024, Accton launched the Zhubei AI Campus, which was designed as a green building. A rooftop solar power system was installed, and the latest energy-saving chilled water system was adopted. The Company continues to reduce carbon emissions during the production stage through process improvements. Subsequently, a solar power generation system was planned at the Vietnam factory to use renewable energy to reduce the factory's carbon emissions.</p>				

推動永續發展執行情形及與上市上櫃公司永續發展實務守則差異情形及原因：

推動項目	執行情形			與上市上櫃公司永續發展實務守則差異情形及原因									
	是	否	摘要說明										
一、公司是否建立推動永續發展之治理架構，且設置推動永續發展專（兼）職單位，並由董事會授權高階管理階層處理，及董事會督導情形？	V		<p>本公司於 105 年成立企業社會責任委員會，於 109 年更名為企業永續委員會，統籌與擬定企業社會責任與永續發展方向。110 年 12 月由資深副總經理李訓德擔任新任主任委員，為永續理念之延續，與所有委員會成員訂定委員會任務與目標，並成立企業永續辦公室，確認相關任務及目標的執行策略及執行現況，每年至少一次向董事會報告永續發展執行成果及未來的工作計劃。113 年經董事會通過「永續發展委員會組織章程」，明訂委員成員為高階主管及一位董事代表，並確立任務編組及制度。</p> <p>智邦將持續努力實踐企業永續發展政策與承諾，包含如下 9 項：1.遵守法律法規、2.確保就業自由、3.實行人道待遇與禁止歧視及禁止騷擾、4.提供合理薪資與福利、5.智慧財產權保護、6.透明化、7.堅守誠信經營、8.經營並推廣社會參與、9.負責任的礦產採購等政策與承諾，並精進本公司 ESG 綜合發展策略。詳細內容請參閱本公司企業永續報告書。</p> <div><div>董事會</div><div>企業永續委員會</div><div>企業永續辦公室</div><div>公司治理委員會</div><div>資訊安全委員會</div><div>綠色製造委員會</div><div>環境委員會</div><div>創新技術委員會</div><div>供應鏈管理委員會</div><div>經營績效與客戶管理委員會</div><div>員工安全健康委員會</div></div> <p>企業永續委員會暨任務編組及企業永續辦公室組織圖</p> <p>113 年向董事會報告的日期與項目如下：</p> <table><tr><th>會議日期</th><th>報告事項</th></tr><tr><td>113.05.09</td><td>•2023 永續報告書重大主題</td></tr><tr><td>113.11.07</td><td>•永續發展委員會組織規程新增及委員委任案</td></tr></table>	會議日期	報告事項	113.05.09	•2023 永續報告書重大主題	113.11.07	•永續發展委員會組織規程新增及委員委任案	無差異			
會議日期	報告事項												
113.05.09	•2023 永續報告書重大主題												
113.11.07	•永續發展委員會組織規程新增及委員委任案												
二、公司是否依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險政策或策略？	V		<p>本公司依據訂定之「企業社會責任實務守則」，落實公司治理、進行與公司營運相關之環境、社會及公司治理議題之風險評估，發展永續環境、維護社會公益等相關風險管理策略及措施，請參閱本公司企業永續報告書。</p> <table><tr><th>重大議題</th><th>評估內容</th><th>管理策略及執行目標</th></tr><tr><td rowspan="4">環境</td><td>環境保護</td><td rowspan="4">1.本公司已通過「ISO 14001」環境管理系統驗證並定期取得認證。 2.執行「致力於綠色設計，降低產品環境衝擊達成無危害物質之目標」之環保政策，減輕對環境、生態之影響。從產品節能綠色設計著手，善盡企業對環境永續責任。於 112 年取得第二項關鍵交換機產品 ISO 14067 產品碳足跡認證。在 113 年之後，將持續採用 111 至 112 年間經認證的方法學，結合 IT 系統優化，推動系統自動化盤查產品碳足跡。 3.關於氣候變遷，本公司設定減碳目標以 110 年為基準年，在 119 年減碳 50%。並利用 TCFD 架構建構氣候風險辨識流程。彙整網通設備同業的風險機會，並經高階主管調查氣候風險與機會發生可能性及衝擊程度，共鑑別出三項風險及一項機會。</td></tr><tr><td>氣候變遷</td></tr><tr><td>節電節水</td></tr><tr><td>廢棄物管理</td></tr></table>	重大議題	評估內容	管理策略及執行目標	環境	環境保護	1.本公司已通過「ISO 14001」環境管理系統驗證並定期取得認證。 2.執行「致力於綠色設計，降低產品環境衝擊達成無危害物質之目標」之環保政策，減輕對環境、生態之影響。從產品節能綠色設計著手，善盡企業對環境永續責任。於 112 年取得第二項關鍵交換機產品 ISO 14067 產品碳足跡認證。在 113 年之後，將持續採用 111 至 112 年間經認證的方法學，結合 IT 系統優化，推動系統自動化盤查產品碳足跡。 3.關於氣候變遷，本公司設定減碳目標以 110 年為基準年，在 119 年減碳 50%。並利用 TCFD 架構建構氣候風險辨識流程。彙整網通設備同業的風險機會，並經高階主管調查氣候風險與機會發生可能性及衝擊程度，共鑑別出三項風險及一項機會。	氣候變遷	節電節水	廢棄物管理	無差異
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			<div>4.依據 ISO 14064-1 定期盤查溫室氣體排放量，檢視公司營運所面臨的衝擊。根據盤查結果，持續減碳，有效降低範疇一排放風險及因電力使用造成的範疇二溫室氣體間接排放。包含範疇三的上下游溫室氣體盤查範圍，如貨物運輸，員工通勤，商務差旅。</div> <div>5.本公司廢棄物均依規定分類，並交由政府立案核准之廢棄物清除與處理公司進行清運、處理及再利用。113 年度，本公司持續推動資源循環及工業減廢，透過優化廢棄物管理流程並拓展資源回收再利用管道，進一步提升資源回收率，展現對環境永續承諾。</div> <div>6.加強持續推動節約用水，珍惜水資源。</div>	
		<div>社會</div> <div>職業安全與衛生</div> <div>員工招募及培訓</div> <div>供應鏈管理</div>	<div>1.台灣廠區及子公司 Joytech 已通過「ISO 45001 職業健康安全管理体系」驗證，並每年進行定期審查。</div> <div>2.為保障產線同仁及使用者的安全，公司於採購機台前會由權責部門和職安衛管理單位一起做安全衛生風險評估。</div> <div>3.依據責任商業聯盟(RBA)，制定供應商行為準則聲明，要求供應商具品質、技術及交期能力外，善盡企業社會責任，建構永續供應鏈。</div> <div>4.公司遵循安全衛生相關法令，定期實施安全衛生教育及舉辦消防安全講習課程，每月應變演練。同時導入 e 化疏散點名機制，減少點名時間並提高點名精準度。</div> <div>5.本公司設置幼稚園，為員工子女提供優質的教育與照護環境，並安排年度員工健康檢查，重視員工身心健康，致力於營造友善且健康的工作環境，全面提升員工的幸福感與工作滿意度。</div>	
		<div>公司治理</div> <div>公司治理法令遵循</div>	<div>1.落實內部控制機制，確保本公司所有人員及作業確實遵守相關法令規範。</div> <div>2.持續深化公司治理政策。</div>	
		<div>風險管理</div> <div>企業持續營運</div>	<div>1.為了積極落實永續經營理念，本公司採取主動性的風險管理，為使本公司重要營運生產據點，當遭遇影響營運中斷事件發生造成組織營運衝擊時，都具備即時應變與迅速恢復的能力，以降低因營運中斷期間的損失程度，保障本公司主要利害關係人的利益，於 113 年 7 月越南智邦啟動 ISO 22301 營運持續管理系統導入專案，將智邦新竹科學園區及竹南廠建置 ISO 22301 營運持續管理系統的經驗傳承至越南智邦。</div> <div>2.風險管理組織：董事會為風險管理之最高決策單位，依經營策略及環境變化，核定風險管理政策及架構，以確保風險管理之有效性。智邦設置風險管理辦公室，協助推動統籌風險管理機制之相關事務，負責審核控管各權責部門所啟動的各項計劃及專案的風險評估及應變指揮。</div> <div>3.為提升本公司在面對各種營運衝擊的韌性，以及增強應對的能力與加快應變速度。本公司針對企業供應鏈可能面臨的斷鏈風險，提前規劃因應措施與復原計劃，此舉旨在當影響營運中斷事件發生時，能及時應變並快速恢復，最大限度降低營運中斷期間的損害程度，確保主要利害關係人的最大利益。</div> <div>自 111 年 5 月起，智邦科技啟動 ISO22301 營運持續管理系統，此專案橫跨公司各單位，經歷約一年的共同合作，成功完成 ISO 22301 營運持續管理系統的建置與導入。請詳閱 111 年《智邦集團企業永續報告書》。</div> <div>113 年本公司因應國際情勢變化，依據 ISO 22301 框架進行不定期更新與改進，確保營運持續管理系統能有效應對各類潛在風險，進一步提升組織的韌性與應變能力。同年，智邦榮獲 SGS「IT Award-營運持續管理卓越獎」，評審肯定公司在營運持續管理方面的卓越表現與成果，包括高階主管的積極支持與資源投入、明確且務實的營運持續策略，以及演練的高效性。</div>	

評估項目	運作情形		與上市上櫃公司永續發展實務守則差異情形及原因
	是	否 摘要說明	
三、環境議題 (一)公司是否依其產業特性建立合適之環境管理制度？	V	<p>本公司關注全球環境議題及趨勢，除遵守各營運基地所在地的環境相關法規，也積極配合客戶要求共同推動環境管理系統，將法規符合性視為最基本要求。本公司於臺灣主要生產基地已取得國際通用之 ISO14001 環境管理系統證書，並每年定期進行第三方驗證，截至年報刊印日止仍有效。</p> <p>(1) ISO14001：2015 環境管理系統認證： 主要生產基地新竹一廠、新竹二廠、竹南廠、【證書有效期限至 114-07-10】。生產基地新增竹北廠，於 114 年 5 月外部稽核後取證。</p> <p>(2) ISO14064-1：2018 溫室氣體查證： 主要生產基地新竹一廠、竹南廠已於109年起每年均取得ISO14064-1:2018 溫室氣體查證，並於110年新增新竹二廠取得溫室氣體查證。114年2月份進行113年度溫室氣體查證，包含113年完工的竹北廠。</p>	無差異
(二)公司是否致力於提升能源使用效率及使用對環境負荷衝擊低之再生物料？	V	<p>智邦積極推動能源減量措施，使用高效能設備及製程改善，提升能源使用效率。</p> <p>並在產線設置智慧電表，建立節能平台，盤點高耗能機台，收集用電數據，作為改善績效的佐證，從大範圍管理，聚焦到排放熱點。</p> <p>為了提升能源使用效率，新竹一廠及Joytech有導入ISO 50001能源管理系統，並取得第三方機構查證。每年依據能源管理計畫，設定節能計畫及指標，持續改善。</p> <p>我們從產品設計、提昇能源效率、削減有害物質與包裝設計等方面著手，由研發團隊與客戶、材料及技術供應商共同合作，透過創新思維，開發對環境更友善的綠色產品。</p> <p>為落實智邦「致力於綠色設計，降低產品環境衝擊達成無危害物質之目標」之政策，減輕對環境、生態之影響、致力產品節能綠色設計及善盡企業對環境永續之責任，滿足利害關係人期待及持續符合國際法規要求[RoHS (EU/China/Taiwan/Ukraine /UAE...)、EU REACH、CA Pro 65、EU Battery Directive...]。</p> <p>智邦每年依據國際法規、客戶要求以及環保趨勢，不斷審視有害物質管理現況，並更新「智邦綠色產品危害物質管理」規定，以達成無有害物質之目標。在研發階段就開始進行供應商物料調查，所有機種100%符合國際有害物質相關法規 / 指令及客人要求。本公司從進料檢驗開始依據進料檢驗抽樣計畫對進料料件進行XRF檢驗，料件抽檢不合格率為0%。</p>	無差異
(三)公司是否評估氣候變遷對企業現在及未來的潛在風險與機會，並採取氣候相關議題之因應措施？	V	<p>因應氣候變遷，本公司113年落實執行TCFD評估作業，因應措施及執行方式說明如下：</p> <p>1.氣候相關風險與機會治理</p> <p>董事會為智邦科技氣候變遷最高監管單位，目前安排每年至少一次由企業永續委員會於董事會定期會議報告氣候變遷相關管理情形及運作執行績效。</p> <p>永續委員會為智邦科技氣候變遷最高管理執行單位，由資深副總擔任委員會主席，董事長擔任董事代表，企業永續辦公室擔任秘書。企業永續委員會每年進行氣候變遷風險與機會辨識，針對財務及策略重大之風險機會擬定因應策略、設定目標，由企業永續委員會轄下綠色製造委員會負責氣候變遷相關行動方案推動執行與KPI績效追蹤。</p> <p>2.策略</p> <p>(1) 智邦科技短、中、長期定義及重大氣候相關風險：</p> <p>A.短期(1 ~ 3年)：(實體)增加極端氣候事件嚴重性。</p> <p>B.中期(3 ~ 6年)：(轉型)加強排放報告義務、(轉型)溫室氣體排放的價格增加、(轉型)產品與服務被低碳技術所取代、(轉型)原物料成本增加、(實體)增加極端天氣事件的嚴重性、(轉型)增加利害關係人的顧慮與負面的回饋。</p>	無差異

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	是	否																			
			<p>C.長期(7 ~ 10年)：(轉型)產品與服務被低碳技術所取代、(轉型)原物料成本增加、(實體)增加極端天氣事件的嚴重性。</p> <p>(2) 智邦科技透過四個步驟辨識氣候相關重大財務風險及機會：1.彙整：科技網通產業可能面臨之氣候相關風險與機會議題 → 2.收斂：依產品服務類型、營運據點氣候改變、營運及銷售市場法規規範發展趨勢、主要客戶氣候變遷策略評估與智邦科技相關之風險機會項目 → 3.重大性分析：高階管理層從氣候相關風險機會事件發生機率及事件對智邦科技之影響程度決定風險評分 → 4.策略因應：評估及研擬相關因應策略(含重大投資或支出)。</p> <p>3.辨識、評估及管理氣候相關風險</p> <p>智邦科技氣候相關風險管理流程：</p> <p>氣候相關風險機會事件①發生機率(1~5 由低到高)及事件對智邦科技之②影響程度(1~5 由低到高)</p> <p>① 發生機率 * ②影響程度 = 重大性分數</p> <p>重大性分數由高到低排序，重大排序經高階主管討論、調整、決定智邦科技重大風險與機會。</p> <p>智邦科技依據政府公布的淨零排放路徑可能帶來之轉型風險進行辨識，法規面智邦科技主要面臨的轉型風險為台灣金管會針對上市櫃公司依照特定行業別及資本額門檻分三階段強制上市櫃公司揭露碳盤查結果，智邦科技資本額介於50億到100億間，屬第二階段管制對象，於114年年報揭露前一年溫室氣體盤查結果，盤查範圍為個體公司。</p> <p>4.評估及管理氣候相關風險與機會之指標目標</p> <p>智邦科技除追蹤溫室氣體排放量外，亦透過其他指標如能源消耗、用電強度、自來水使用、廢棄物產出及回收率追蹤與氣候變遷相關績效。</p> <p>智邦科技重視氣候變遷管理，鼓勵員工共同參與發想，設立獎勵機制，將針對員工提出之優良生產效率提升、節能專案經評估通過後給予優秀提案獎金。</p> <p>依據溫室氣體盤查結果，基於「科學基礎減碳目標」SBT 1.5°C的減碳路徑，調整公司短中長期之減碳目標，執行減量計畫及持續改善。建立相關的緊急應變備援體系，以便在災害發生時迅速應變，將公司的影響降至最低，並符合國際趨勢及客戶期待。</p>																		
(四)公司是否統計過去兩年溫室氣體排放量、用水量及廢棄物總重量，並制定節能減碳、溫室氣體減量、減少用水或其他廢棄物管理之政策？	V		<p>1.本公司各主要生產基地每年定期統計溫室氣體排放、用水量、廢棄物產生量，持續推動節能減碳活動。</p> <p>2.溫室氣體：</p> <p>邊界：智邦科技、鈺登科技、吳陽天宇、越南智邦。 (於 113 年 9 月份起新增竹北 AI 園區。)</p> <p>各廠區範疇一、範疇二、範疇三碳排放量(tCO₂e)如下：</p> <p>113 年數據來源為經第三方查證，114 年 2 月完成 113 年度溫室氣體查證作業。國際溫室氣體盤查涵蓋範疇可分為直接排放（範疇一）、能源間接排放（範疇二）以及其他間接排放（範疇三）等三類。</p> <p>子公司越南智邦於 113 年購置 2,200 張 I-REC(國際再生能源憑證)，減碳 1,450 tCO₂e。越南智邦範疇二揭露數據為市場基準，其餘廠區為地區基準。</p> <table border="1"> <thead> <tr> <th colspan="2">廠 區</th><th>112 年</th><th>113 年</th></tr> </thead> <tbody> <tr> <td rowspan="3">本公司</td><td>範疇一</td><td>683</td><td>816</td></tr> <tr> <td>範疇二</td><td>16,826</td><td>23,116</td></tr> <tr> <td>範疇三</td><td>39,624</td><td>2,215,185</td></tr> <tr> <td colspan="2">小 計</td><td>57,133</td><td>2,239,117</td></tr> </tbody> </table>	廠 區		112 年	113 年	本公司	範疇一	683	816	範疇二	16,826	23,116	範疇三	39,624	2,215,185	小 計		57,133	2,239,117
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		<div>摘要說明</div> <div>執行措施如下： a. 全面使用電子化簽核流程，降低紙張使用。 b. 嚴謹管理動力需求，閒置區域之照明、空調關閉。 c. 管制空調設備，依廠內實際室溫及配合工廠生產，彈性調整冰水主機開啟。 d. 地下室排風換氣系統加裝變頻器及設定定時控制。 e. 辦公室和公共區域提升空調溫度及使用時間。 f. 分區更新高能耗空調設備，提升能源效率及降低損耗。 g. 工廠製程改善，降低高耗能製程,更換低耗能機台。 h. 於採購程序中加入環境績效要求，如優先採購環境績效較佳的設備為原則，例如：環保標章、省水標章...等。 溫室氣體排放達成情形： <div>單位：tCO₂e</div><table><tr><th colspan="3">近二年溫室氣體排放量</th></tr><tr><th>年度</th><th>112 年</th><th>113 年</th></tr><tr><td>溫室氣體排放量</td><td>44,197</td><td>51,911</td></tr></table><div>說明： 1. 生產廠區合計溫室氣體排放 113 年比 112 年增加 17%，(營收年增 31%)，主要為竹南廠產能提升及擴建越南智邦及竹北 AI 園區。 2. 113 年溫室氣體涵蓋範圍為範疇一及範疇二 (市場基準)。</div><div>單位：tCO₂e / 新台幣百萬元</div><table><tr><th colspan="3">近二年溫室氣體排放強度</th></tr><tr><th>年度</th><th>112 年</th><th>113 年</th></tr><tr><td>溫室氣體排放強度</td><td>0.525</td><td>0.470</td></tr></table><div>說明： 1. 溫室氣體排放強度(tCO₂e/新台幣百萬元)113 年為 0.525 比 112 年 0.470 降低 10%。本公司仍秉持著溫室氣體減量為目標，持續透過朝此目標邁進。 2. 溫室氣體排放強度=溫室氣體排放量 (tCO₂e) / 新台幣百萬元總營收。 3. 113 年溫室氣體排放強度依市場基準計算溫室氣體排放量 (tCO₂e)。</div><p>智邦於 113 年啟用竹北廠區，建物為綠建築設計，屋頂設置太陽能發電系統，採用最新型節能空調系冰水主機，並持續透過製程改善來降低生產階段的碳排。後續在越南廠區規劃太陽能發電系統，採用再生能源來降低廠區用電碳排放量，以達到本公司所訂的溫室氣體減量目標。</p><div>(2)用水量： 本公司水資源使用類型為自來水，民生用水及空調用水約各佔 50%。 用水政策： 加強持續推動節約用水，珍惜水資源。 節水執行措施如下： a. 民生用水部分持續更換節水型感應龍頭，以減少民生用水量。 b. 藉由持續推動各項節約能源管理方案與宣導，期許更有效地節能。 用水量達成情形： <div>單位：m³</div><table><tr><th colspan="3">近二年用水量</th></tr><tr><th>年度</th><th>112 年</th><th>113 年</th></tr><tr><td>用水量</td><td>220,830</td><td>231,414</td></tr></table><div>說明：生產廠區合計用水量 113 年比 112 年增加 4.8%，主因為擴建竹北 AI 園區及越南智邦。</div></div></div>	近二年溫室氣體排放量			年度	112 年	113 年	溫室氣體排放量	44,197	51,911	近二年溫室氣體排放強度			年度	112 年	113 年	溫室氣體排放強度	0.525	0.470	近二年用水量			年度	112 年	113 年	用水量	220,830	231,414	
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			<p>(3)廢棄物：</p> <p>本公司於環安衛政策中公開揭露廢棄物政策：</p> <p>持續推動資源回收再利用及工業減廢。</p> <p>所有廢棄物皆依規定分類整理並經由政府立案核准之廢棄物清除處理公司清運、處理及再利用。</p> <p>廢棄物回收再利用達成情形：</p> <p style="text-align: right;">單位：公噸</p> <table><tr><th colspan="3">近二年廢棄物回收再利用率</th></tr><tr><th>年度</th><th>112 年</th><th>113 年</th></tr><tr><td>廢棄物產出總量</td><td>2,785</td><td>3,784</td></tr><tr><td>資源回收再利用總量</td><td>2,274</td><td>3,190</td></tr><tr><td>回收再利用率</td><td>82%</td><td>84%</td></tr><tr><td colspan="3">說明：生產廠區廢棄物回收再利用率 113 年比 112 年增加 3.25%，主要為推動包材回收再利用，以及增加資源再利用管道。</td></tr></table> <p>6.本公司秉持企業永續經營願景，於 109 年首次接受 Bureau Veritas 驗證機構查證，主要生產基地每年進行組織型溫室氣體盤查管理系統 ISO 14064-1：2018 查證，截至年報刊印日止仍有效。將於 114 年 2 月完成 113 年度 ISO 14064-1 查證作業，以符合規定。</p> <p>本公司於臺灣主要生產基地已取得國際通用之 ISO 14001、ISO14064-1 環境管理系統證書，並每年定期進行第三方驗證，【ISO 14001 證書有效期至 114-7-10】。</p>	近二年廢棄物回收再利用率			年度	112 年	113 年	廢棄物產出總量	2,785	3,784	資源回收再利用總量	2,274	3,190	回收再利用率	82%	84%	說明：生產廠區廢棄物回收再利用率 113 年比 112 年增加 3.25%，主要為推動包材回收再利用，以及增加資源再利用管道。									
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四、社會議題 (一)公司是否依照相關法規及國際人權公約，制定相關之管理政策與程序？	V		<p>「信任」、「熱情」、「勇敢」、「合作」、「完美」是智邦集團在科技與人文一直深信不變的核心價值，員工是公司最大的資產。</p> <p>智邦在員工招募、任用與發展時，皆以員工工作能力為依據，人才招聘之程序遵照法令標準，對於不同種族、宗教、膚色、國籍、年齡、性別、性向、婚姻狀況、政治派別等，皆採公平公正之作業程序，一視同仁，平等對待，同時亦確保員工就業自由，不使用壓迫、強制性條件僱傭員工，我們亦實行人道待遇，不使用童工，不以體罰、虐待、強迫性方式對待員工。我們定期檢視並發布人力資源報告，持續實踐全體員工性別、種族平等多元族群人權議題。</p> <p>本公司制訂「社會責任手冊」，本手冊系參照負責任商業聯盟行為(RBA)，RBA 目的是在確保電子行業及網路通訊產業供應鏈的工作環境安全、員工受到尊重，及在製造生產流程中，負起環保責任。本公司也秉持此精神，內容包含童工及未成年工、強迫勞動、健康安全與環境、自由結社、禁歧視和不人道待遇、工作時間等關於人權議題之規範。</p> <table><tr><th>項目</th><th>課程型式</th><th>宣導內容</th><th>梯次</th><th>人次</th><th>備註</th></tr><tr><td>集團新人訓練</td><td>實體課程</td><td>宣導公司勞工保護意識、管理準則及相關規範。</td><td>58</td><td>1,295</td><td>新人教育訓練。</td></tr><tr><td>全球供應鏈管理人員訓練</td><td>實體課程</td><td>宣導智邦勞工保護意識、管理準則及相關規範。</td><td>3</td><td>2,308</td><td>包含承攬商受訓、供應商 HSF 稽核人員訓練、供應商永續 ESG 培訓、ISO20400 訓練。</td></tr><tr><td>集團人員關懷系列</td><td>實體 / 線上課程</td><td>重視工作與生活，透過不同面向主題分享，提升同仁對自身生活品質、年老照顧及紓壓活動，體現員工生活與工作平衡精神。</td><td>25</td><td>1,260</td><td>智邦 TALK 系列、ESG 樂活、健康講座。</td></tr></table>	項目	課程型式	宣導內容	梯次	人次	備註	集團新人訓練	實體課程	宣導公司勞工保護意識、管理準則及相關規範。	58	1,295	新人教育訓練。	全球供應鏈管理人員訓練	實體課程	宣導智邦勞工保護意識、管理準則及相關規範。	3	2,308	包含承攬商受訓、供應商 HSF 稽核人員訓練、供應商永續 ESG 培訓、ISO20400 訓練。	集團人員關懷系列	實體 / 線上課程	重視工作與生活，透過不同面向主題分享，提升同仁對自身生活品質、年老照顧及紓壓活動，體現員工生活與工作平衡精神。	25	1,260	智邦 TALK 系列、ESG 樂活、健康講座。	無差異
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(二)公司是否訂定及實施合理員工福利措施(包括薪酬、休假及其他福利等)，並將經營績效或成果適當反映於員工薪酬？	V	<p>智邦相信優秀人才是企業永續經營重要環節，我們致力提供員工優質的工作環境。在兼顧外部競爭及內部平衡下，將經營績效成果納入薪酬制度的設計考量，提供優於同業水準之薪資福利條件，藉以吸引並留任優秀人才。員工招募、任用與發展皆以員工工作能力為依據，以性別分析，男性員工佔正職員工人數 50.3%，女性員工佔正職員工人數 49.7%，男女性佔比接近平均。2022 年女性主管佔主管職 25.2%，2023 年 24.8%，2024 年 24.2%，平均三年女性主管佔比為 24.7%。公司提供多元完善的福利措施，團體保險包括定期壽險、意外傷害、意外傷害醫療限額、住院醫療、癌症醫療與職災險，癌症險包含初次罹癌保險及癌症身故保險，提供員工與眷屬在面對意外發生時之經濟得以緩解。內部員工共結連理者，每人可獲每月 3,000 元津貼，一戶可領 6,000 元。體貼女性員工，備有孕媽咪專屬停車位；職業醫學專科醫師及專業護理師提供預防職業病、定期健康檢查，並提供健康促進活動以及身心健康講座等福利措施，管理同仁健康。並依法令提供員工育嬰留職停薪的權利。體恤同仁照顧子女之需求，智邦首創新竹科學園區照顧 2 個月至 6 歲嬰幼兒之托兒所暨托嬰中心。休假制度方面，優於法令提供員工每季可享 2 天之彈性休假。遇有個人重大傷病需長期休養時，員工可申請為期 1 年留職留薪之重大傷病假，為減緩員工舟車勞頓之苦，亦協助員工安排派車回診服務。鼓勵員工積極投身社會公益，設有 2 天 16 小時志工假，員工可利用週間或假日，參與公司內外志工活動，以實際行動關懷社會。鼓勵員工照顧及陪伴家中年長的父母以及祖父母，2024 年設立孝親假，每人每年 2 日不扣薪資，舉凡陪伴長輩出遊、慶祝生日或陪病等皆可以申請孝親假，讓員工在忙碌的工作之餘也能兼顧家庭責任。員工除享有勞健保、退休金給付等一般福利外，其它福利包括：年節獎金、紅利分配、資深員工認股、員工急難救助、結婚生育及住院補助、午餐補助及晚餐免費提供、員工宿舍提供、性騷擾防治；職業醫學專科醫師及專業護理師提供預防職業病、定期健康檢查，並提供健康及藝文講座等各項福利措施，管理同仁健康。福委會提供子女獎助學金、喪葬補助、年節禮券、生日禮券、電影票、團體旅遊補助及旅遊活動、家庭日、年節活動、社團活動、志工活動、球類運動或體能競賽、智邦 TALK、特約廠商服務、電影包場、員工紓壓、生活議題講座以及興趣培養等活動。</p>	無差異
(三)公司是否提供員工安全與健康之工作環境，並對員工定期實施安全與健康教育？	V	<ol style="list-style-type: none"> 1.本公司積極營造健康安全的工作環境，設置專責之安全衛生管理人員，除了訂定安全衛生工作守則，亦主動進行職業安全衛生各項風險評估與控管，掌握各項變更對安全衛生之影響。 2.每年進行 ISO 45001 職業安全衛生管理系統之內部稽核及第三方驗證，以檢視系統運作情形並持續改善。 3.每年舉辦新進及在職勞工安全衛生教育訓練及化學品危害通識課程，共計 9,551 位參與職業病預防與安全意識訓練；且定期辦理消防、民防訓練及應變生演練及其他相關訓練，提升員工消防常識與緊急應變能力，113 年共計 8,241 位同仁與訓練。 4.定期安排同仁受訓專業證照，如職業安全衛生管理、消防應變、輻射防護、防火管理、有機溶劑作業、堆高機操作及環保廢棄物處理等相關課程，113 年共 717 位同仁取得證照。 5.廠區消防管理採取預防及減災並行。 <p>智邦減災目標：確保同仁生命安全、保護資產、維持企業持續營運。</p> <p>預防策略：廠區變更管理、採購新機台、新化學品或新製程均會由權責部門及職安部門共同評估風險。重視本質安全、定期檢查消防設施、針對高功率及使用化學品的設備定期維護保養，以降低火災風險。</p>	無差異

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		<p>減災措施：緊急應變演練的情境，採取合理的不利情境如假日夜間廠區人員較少的時段，執行火災應變演練。113 年火災件數為 0 件，死傷人數為 0 人，死傷人數站員工總人數比率 0%。113 年度廠內無發生火災事件。</p> <p>6.提供優於法令要求的健康檢查頻率。讓員工掌握自身健康狀況。並安排職場健康宣導和訓練，期望這些努力能夠在公司內建立一個職場健康的文化，讓每位員工都能受益。</p> <p>7.健康的生活型態才能預防慢性病發生，2023 年開始從「飲食習慣」著手推動健康飲食，2024 年則以「養成運動習慣」為主軸，推出起「動」健康·職感生活 Level Up 系列活動。在活動前進行的運動習慣調查顯示，雖然員工普遍具備運動習慣與健康觀念，但運動頻率偏低，整體身體活動量仍不足。因此，我們從行為、知識與環境三個面向設計了互動遊戲與課程，旨在幫助員工養成規律運動的習慣。同時，針對 BMI ≥ 24 的族群，透過團體競賽規則，激勵過重員工積極參與，並利用團隊力量相互督促，共同完成減重目標。此外，在推廣運動習慣的過程中，除了提供免費核心肌群運動課程，我們也加強了員工對肌肉骨骼傷害的認識，預防工作中可能出現的相關傷害。</p> <p>2024 參與國民健康署績優健康職場，分析結果發現團體形式參與之員工健康目標達成情形較佳，可做為未來活動設計方向，但需加強活動個別性規劃以提升員工活動參與率並持續執行，更能有效累積智邦員工健康資本。</p>															
(四)公司是否為員工建立有效之職涯能力發展培訓計畫？	V	<p>公司重視人才發展與培育，除了重視專案學習外，公司會統一安排課程培育員工，培訓項目包含新人訓練、工作效能、專業知能、品質管理、環安工衛、領導管理等六大類別，分別說明如下表；積極培育內部講師，打造學習型組織文化；設置專屬訓練教室-「智邦學院」，辦理實體課程；優化升級「LMS線上學習管理系統(Learning Management System)」，提供同仁更迅速、便捷、豐富的學習平台；重視直接人員職前培訓，設置專屬模擬訓練中心。視職務需求提供派外訓練與訓練補助(最高補助比例：100%)；為強化語文競爭力，每年提供每位員工固定金額的外語訓練補助。</p> <p>本公司 113 年度舉辦相關議題之教育訓練共計 73,604 小時。</p> <table><tr><th>學習領域</th><th>內容</th></tr><tr><td>新人訓練</td><td>包括公司介紹、企業文化、規章制度、企業社會責任、誠信經營、反貪腐、品質系統等課程，以協助新人了解公司並適應環境。</td></tr><tr><td>工作效能</td><td>包含商業簡報設計、溝通、資訊安全、文書處理、內部講師培訓等提升同仁工作效能類課程。</td></tr><tr><td>專業知能</td><td>包含提升專業能力的領域知識 Domain Know-how、先進製程、系統性專業知識等。</td></tr><tr><td>品質管理</td><td>包含共通性品質課程，如 ESD 靜電防護、問題分析與解決手法及專案性 ISO 課程，確保每個環節符合程序、提升產品良率，符合客戶要求。</td></tr><tr><td>環安工衛</td><td>依據法規要求，於新進同仁工作前執行職前安全衛生訓練、危害通識訓練，並提供一般、特殊作業之同仁等不同的訓練課程。</td></tr><tr><td>領導管理</td><td>依據主管的角色與職責，規劃主管所需訓練課程，對應各階層所需管理能力。課程面向分為制度法規、自我管理、團隊管理和事業管理。</td></tr></table>	學習領域	內容	新人訓練	包括公司介紹、企業文化、規章制度、企業社會責任、誠信經營、反貪腐、品質系統等課程，以協助新人了解公司並適應環境。	工作效能	包含商業簡報設計、溝通、資訊安全、文書處理、內部講師培訓等提升同仁工作效能類課程。	專業知能	包含提升專業能力的領域知識 Domain Know-how、先進製程、系統性專業知識等。	品質管理	包含共通性品質課程，如 ESD 靜電防護、問題分析與解決手法及專案性 ISO 課程，確保每個環節符合程序、提升產品良率，符合客戶要求。	環安工衛	依據法規要求，於新進同仁工作前執行職前安全衛生訓練、危害通識訓練，並提供一般、特殊作業之同仁等不同的訓練課程。	領導管理	依據主管的角色與職責，規劃主管所需訓練課程，對應各階層所需管理能力。課程面向分為制度法規、自我管理、團隊管理和事業管理。	無差異
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(五)針對產品與服務之顧客健康與安全、客戶隱私、行銷及標示等議題，公司是否遵循相關法規及國際準則，並制定相關	V	<p>本公司秉持永續經營的理念，除了生產符合國際 ISO 認證，如 ISO 9001、TL 9000、ISO 14001、IECQ QC 080000 及符合歐盟 RoHS 法規規範，確保客戶品質無虞之產品為宗旨外，2024 年 4 月啟動與導入 ISO 20400 永續採購指南系統，於 2025 年 1 月份進行與通過績效評核並獲得(Level 3 (of 5) Intermediate) 證書。</p> <p>客戶權益部份，依雙方合約和訂單明訂責任歸屬與相關規定外，本公司定期會和客戶召開「季度業務審查」，針對該季度的品質、交期、問題回應處理等相關事宜進行討論。此外客戶之隱私均遵守保密協定及個人資料保護法，並重視</p>	無差異														

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	是	否 摘要說明	
保護消費者或客戶權益政策及申訴程序？		<p>公司全面性的安全導入並通過 ISO45001、ISO27001、ISO28000 認證，確保員工安全、資訊安全、供應鏈安全及確保客戶財產不受侵害。</p> <p>公司內部制定「客戶滿意度調查程序」，「客戶報怨管理程序」確保客戶的聲音有傳達內部並能快速和確實的解決客戶的問題，直到客戶滿意才結案。</p>	
(六)公司是否訂定供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，及其實施情形？	V	<p>本公司將供應商夥伴視為共同體，我們持續和供應商合作。供應商提供的產品與勞務除有形地直接影響智邦的產品、服務與營運之外，供應商的 企業社會責任行為，亦間接影響智邦的無形聲譽或成為潛在風險。身為網通設計製造 業重要成員，智邦於永續供應鏈管理相關領域始終精益求精、不遺餘力，以維持智邦 與供應商的整體競爭優勢。</p> <p>故智邦制定「責任生產、綠色產品」為落實永續供應鏈管理之政策與策略主軸，並在供應鏈管理基礎之上，遵循國內外相關法規，輔以《RBA 負責任商業聯盟行為準則》等，鞏固永續供應鏈管理架構，遵循智邦企業永續管理政策並據以制定《智邦永續供應鏈管理政策》。</p> <p>智邦科技將永續供應鏈管理範疇延伸至經濟與治理、環境保護及社會共融等 ESG 議題， 包含：勞工權益、環境保護、職業安全衛生、商業道德與管理系統...等，皆納入供應商評選與稽核要件，以此建立風險管控項目與鑑別高風險供應商。</p> <p>依據評核結果制定 改善措施並協助供應商持續精進，期望提升永續供應鏈管理成效與降低供應鏈營運風險，建立永續成長的夥伴關係。</p> <p>本公司永續採購管理政策與策略：</p> <ol style="list-style-type: none"> 1. 提升成本領先能力，整合集團資源，以策略性合作取得最具競爭力之供應鏈價值。 2. 衝突礦產不妥協，確保產品與供應鏈不含衝突礦石。 3. 建立永續供應鏈能力，帶動供應商提升經濟面、社會面與環境面的績效，帶動供應商永續發展。 4. 構築綠色供應鏈，推廣供應商從實施節能減碳走向循環經濟。 5. 重視環境友善，主動落實綠色採購，追求經濟效益並兼顧對環境友善。 6. 強化供應鏈供應能力，持續輔導供應商多元化供應與在地化供應能力並促進社區發展。 7. 落實永續風險管理，關注供應商的能資源使用、資源管理以因應極端氣候變遷對供應鏈的衝擊。 8. 關注環境議題，加強廢棄物資源化再利用，致力於降低環境污染衝擊。 <p>智邦集團定期執行 IECQ QC080000 有害物質管理系統的內、外部稽核，2022 年 12 月主要生產基地順利通過 IECQ QC080000 系統年度認證。並於 2024 年 4 月啟動與導入 ISO 20400 永續採購指南系統，於 2025 年 1 月份進行與通過績效評核並獲得(Level 3 (of 5) Intermediate) 證書。</p> <p>環境面管理</p> <p>智邦集團致力推行有害物質減免(HSF)管理，台灣竹北 AI 園區、台灣新竹分公司、台灣竹南廠、越南智邦廠，均持續通過 IECQ QC080000 系統年度認證。所有產品均符合國際環保規範 (如歐盟 RoHS、REACH 等指令)，期能透過綠色供應鏈管理，達成選用環境友善材料目的，生產並提供客戶低污染綠色產品，降低產品使用上對人體或環境危害。智邦集團依據國際法規、客戶要求及綠色法規趨勢，審視及更新「QPC-CE05 產品危害物質準則管理程序」並完整涵蓋國際材料聲明標準 IEC 62474。2024 年有 247 家廠商回覆有害物質相關報告，共調查了 3,408 個 BOM。所用的料件皆符合國際規範和客戶要求。</p>	無差異

評估項目	運作情形		與上市上櫃公司永續發展實務守則差異情形及原因
	是	否	
		<p>智邦衝突礦產管理</p> <p>智邦集團料件 2024 年共完成 214 家供應商 CMRT/EMRT 調查，100%未採用衝突礦產。</p> <p>智邦集團合格冶煉廠分布區域和比例</p> <p>為落實源頭處對衝突礦產把關與扼制之責任，每年定期以風險評估篩選出需進行調查的供應商範圍，利用責任礦產倡議組織 (Responsible Minerals Initiative, RMI) 的 CMRT 和 EMRT template，並搭配 RMI 公布最新的合格冶煉廠合規名單，進行整體風險鑑別。根據 2024 年調查結果，智邦供應鏈共使用 201 家合格冶煉廠。分析所使用合格冶煉廠的分布，主要位於亞洲，其次歐洲。</p>	
五、公司是否參考國際通用之報告書編製準則或指引，編製永續報告書等揭露公司非財務資訊之報告書？前揭報告書是否取得第三方驗證單位之確信或保證意見？	V	<p>本公司自 2017 年起發行非財務報告書，2021 年起接軌國際永續標準，參照「GRI 永續性報導準則 (GRI Standards)」、「AA1000 當責性原則」編製永續報告書，並參考「TCFD 氣候相關財務揭露建議書」專章揭露氣候相關資訊，於附錄彙整「SASB 指標」、「永續揭露指標-通信網路業」相關資訊。</p> <p>為了提升永續報告書揭露資訊的透明度及可信度，委由獨立第三方機構台灣檢驗科技股份有限公司 (SGS Taiwan) 查證，查證範圍為：GRI Standards 2021 參照選項，符合 AA1000 ASv3 第一類型中度保證等級。2024 年 6 月取得證書，請參考 2023 年永續報告書第 148 頁之「SGS 查證聲明書」。</p> <p>https://www.accton.com.tw/wp-content/uploads/2024/07/Accton-2023ESG-CH_resize.pdf 響應環保，推行無紙化，永續報告書皆以電子版公告於本公司網站，並上傳至公開資訊觀測站。</p>	無差異
<p>六、公司如依據「上市上櫃公司永續發展實務守則」訂有本身之永續發展守則者，請敘明其運作與所訂守則之差異情形：</p> <p>本公司依據「上市上櫃公司永續發展實務守則」訂定了本公司之永續發展守則。為了配合全球永續發展趨勢並回應投資者及社會大眾的關注，我們對於永續發展的各項指標給予高度重視。公司成立了專責的永續發展委員會，該委員會由董事會成員及高層管理團隊組成，負責制定及監督永續發展政策的執行，委員會定期召開會議，針對各項永續發展議題進行討論，並將年度報告提交給董事會；在環境方面，我們制定了減碳目標，並推動節能減排措施。在社會責任方面，我們強調員工福利、社會貢獻，並與當地社區合作，開展各類公益活動。在公司治理方面，我們強化企業內部控制，確保公司治理結構的透明性與合法性，並加強股東權益保護。公司每年會依照守則的要求發佈永續發展報告，並進行內外部審核，確保永續發展措施的有效實施。此外，永續報告書根據國際標準進行外部第三方評估，提升報告的公信力。另於 113 年 5 月向董事會報告運作執行情形與守則並無差異。</p>			
<p>七、其他有助於瞭解推動永續發展執行情形之重要資訊：</p> <p>智邦科技於 1999 年捐助成立「財團法人智邦文教基金會」致力於教學環境改善、多元共融教育推廣。於 2001 年運用核心本業之資通訊技術及行銷專業建置「智邦公益館」平台，打造多元開放的數位平台，協助公益團體縮短數位落差，透過網路平台，串聯人、事、物，讓好人做好事，讓好事有更多人參與，讓好物幫助更多有需要的人。而為了能更直接服務及協助陷入急難困境的民眾，於 2003 年成立「社團法人台灣公益服務協會」，希望透過協會的集善力，整合各界資源，發揮更大的影響力。</p> <p>智邦公益館</p> <p>智邦運用本業網路通訊的核心能力，成立經營「智邦公益館」(www.17885.com.tw)平台，協助全台社福團體進行線上募款、活動宣傳、志工招募及物資募集等，協助公益團體縮短數位落差。至 2024 年底為止，總計擁有 431 個公益團體會員，與 30 萬名個人會員。智邦科技自行吸收了網站所有營運成本，讓公益團體在平台使用上無負擔。2024 年總共協助 634 個募款專案募款，透過智邦公益館網站捐助全台公益團體及募款專案總金額為 2,414 萬元。除了提升公益會員的曝光度，我們也致力於發揮平台的連結作用，促進公益團體之間的橫向溝通，期望以議題為導向，整合各公益會員的專長，推動跨界與跨單位的專案合作，讓公益團體在不同領域能獲得更多關注和支持。</p> <p>在網站資訊安全方面，公司配有專人負責網站的營運與監控，能及時掌握並處理網站的異常活動。我們對捐款人的個人資料提供完善的安全防護，採用 HTTPS 加密技術以提升資訊傳輸的安全性。線上金流部分已全面應用 SSL 憑證，且憑證的安全等級評定為 A+。此外，我們的安全性標頭 (Security Headers) 評等為 A，並使用 TLS1.2 及以上版本的加密協定，符合國際網路傳輸安全標準。</p>			

評估項目	運作情形		與上市上櫃公司永續發展實務守則差異情形及原因
	是	否	
摘要說明			
社團法人台灣公益服務協會 / 財團法人智邦文教基金會			
台灣公益服務協會自 2003 年成立以來，一直以「急難救助」為主軸，近年來，因應社會環境變遷，社會需求改變，有更多的議題同時值得被關注，故除了「急難救助」外，台灣公益服務協會與智邦文教基金會(以下簡稱為「智邦公益館」)，另選定四大公益主軸：「教育合作」、「兒少照顧」、「長者關懷」、「多元共融」共同進行推廣。			
急難救助			
智邦公益館在 2024 年總計協助了 112 個急難家庭，總協助金額逾 180 萬元，此部分金額來自網友透過智邦公益館平台的小額捐款。智邦公益館不僅提供一個社會救助平台可讓民眾線上直接捐助，更提供了一個急難通報的便利平台，如果發現身邊有親友正面臨困境，或者本身需要幫助，都可透過平台來尋求協助。			
教育合作			
(一)教育陪伴者增能：			
1. 數位公民素養校園培力計畫：智邦公益館與台灣放伴教育協會走進全台偏鄉、非山非市共 16 所學校及單位，針對數位公民素養議題舉辦 4 場教師研習、11 場學生講座，並進入新竹市竹光國中針對「數位公民素養」議題進行 8 次共同備課，協助光國中發展客製化的課程教案，設計符合該校課程學習脈絡及知識的課程內容。後續更邀請上過此校訂課程的同學，一同參與師生對話工作坊，過程中以平等對話的方式，讓師生互相交流對於課程的意見與想法，期許讓學校的議題教育課程更為完善。計畫整體累計影響 574 位師生，將數位公民議題帶入校園，除了讓偏鄉的孩子與教師，對數位公民素養議題有更進一步的認識，同時也透過入校議題共備，帶領老師發展校內議題教育課程。期待透過此計畫，教導這一代數位原住民學生具備數位公民素養，提升學生思辨及資訊判讀能力，有能力面對網路世界的各種挑戰。			
2. 資源不足學校長期入校陪伴計畫：智邦公益館與瑩光教育協會合作偏鄉學校「長期入校陪伴計畫」，由教學經驗豐富的陪伴教師，以直接進入學校的方式，陪伴學校找到發展優勢、解決課程發展問題，也透過陪伴的過程幫助教師找回教學的自信與熱忱、活化教學現場。2024 年協會支持 2 所偏鄉學校：臺東縣瑞源國民小學、屏東縣獅子國民中學。			
3. 國小自然科教師賦能計畫：根據調查，在國小端的自然老師，有七成不是自然科學背景。在國中端也有許多自然教師，因為學校人數不足，導致理化背景的老師需要教生物，生物背景的老師需要教地科，在偏鄉甚至有體育老師需要兼任生物老師。有鑑於此，智邦公益館與 LIS 情境科學教材 (社團法人台灣線上教育發展協會)合作，在新竹及新北地區舉辦國小自然科教師實體研習課程，兩場次共有 49 名國中小教師來參加，其中 31 名為偏鄉或非本科老師，希望透過實體研習，培訓教師運用 LIS 數位探究教材，提升與激發其對於探究教學的靈感，提高教師教授探究課程的時間，長期賦能教師於教學現場執行能引發學生動機、培養解決問題及批判性思考能力的課程，以提升課程品質。			
4. 專題式學習法(Project Based Learning, PBL)教師支持計畫			
智邦公益館長期致力於提升教育現場教師的能力，期望藉此帶來持續的教育改革動能。2024 年與台灣兒童領導力教育協會合作，推動專題式學習(PBL)教師支持計畫。透過舉辦 12 場線上講座，將 PBL 課程設計心法及引導技巧以小分子的方式，傳遞給現場老師，讓老師們可以小規模的在課堂上做嘗試，總共吸引 587 人次線上參與。此外，針對有興趣深耕 PBL 的教師，舉辦 2 場種子教師培訓工作坊，深入解析 PBL 的核心概念及常見迷思，並透過案例分析和分組討論，共引導 40 位教師完成 8 堂 PBL 課程設計。透過專題式學習法讓教師與學生在課堂上成為夥伴，更有效提升學生的自主學習、問題解決、溝通合作及創意設計能力，促使教學模式由單向傳授轉變為雙向互動，實現跨領域學習的目標。			
5. 移工議題校園倡議計畫			
在台灣，每 30 個人當中，就有一位是移工，但我們對於移工的了解卻是少之又少，也因此產生許多誤解。2024 年，智邦公益館與社團法人台灣四十分之一移工教育文化協會合作移工議題校園倡議計畫，舉辦 12 場校園講座，讓超過 440 位學生與教師深入認識移工議題；舉辦 6 場移工議題教師培力工作坊，培力超過 150 位教師；推出 1 份移工議題教學包，累積超過 1,417 位教育工作者下載使用；推出《我的移工筆友計畫》，超過 114 位教育工作者申請，收到全台各地共 1,191 封親筆信件，讓 3,420 位學生跟移工交換生命故事；開啟線上移工攝影展，透過影像讓移工說出自己的故事並與民眾回饋互動。期望透過教育的力量讓同理和理解不同文化的觀念帶入校園，讓多元文化理解、包容的種子，在孩子們心中萌芽扎根，以校園為出發點，走入社會，期許未來社會更多元友善。			
6. 「全面、性教育」種子培訓計畫			
智邦公益館支持台灣性別平等教育協會「全面、性教育」種子培訓計畫，透過課程研發與師資培訓，帶領學員深入認識「全面性教育」的核心概念，提升性平教學的知能，同時結合 TGEEA 原有的情感教育種子培訓，使之更加系統化，提升學員教授情感教育及全面性教育的知能。培訓計畫總共吸引 50 位教育工作者參與。			

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	是	否	
摘要說明			

(二)閱讀推廣

1. 學齡前閱讀推廣計畫：智邦公益館與台灣展臂閱讀協會合作學齡前共讀計畫，希望透過展臂閱讀模式(Reach out and Read, ROR)從衛生體系介入，醫療人員透過健兒門診以及外展服務，有機會在學齡前規律接觸大部分的學齡前兒童家庭，推廣親子共讀，來促進偏鄉及高風險家庭兒童的早期發展。2024 年攜手展臂閱讀協會，將 500 本學齡前童書送進 25 處偏鄉醫療據點，並透過醫療人員與閱讀志工組成的團隊前往新北石碇區進行每月 2 次的外展服務，服務地點包括新北市石碇區衛生所、永定國小附設幼兒園、石碇國小附設幼兒園、和平國小附設幼兒園。並利用網路遠距視訊方式，透過北醫醫師及閱讀志工的引導，讓嘉義的長者與澎湖幼兒園的幼兒每月 1 次進行老幼視訊共讀。而偏鄉幼兒教育長期面臨閱讀資源短缺、師資流動率高等挑戰，與東華大學社會參與中心合作，由智邦公益館捐贈 200 本學齡前童書給花蓮幼兒園，並由東華大學社參中心提供幼兒閱讀推廣教育師資，長期支持陪伴現場教師，為鄉村幼兒提供更完善的閱讀教育。

2. 視障者閱讀推廣：智邦公益館長期致力於閱讀推廣，而在 2023 年智邦公司聘用了兩位視障咖啡師後，也促使我們開始關注視障者閱讀平權問題。2024 年與台北市視障者家長協會所屬的「雲端千眼視障閱讀平台」合作，由智邦公益館捐贈 200 本新書，邀請智邦同仁加入平台成為線上校對志工，一起為視障者的閱讀平權努力，讓閱讀，沒有距離。2024 年總共有 16 位志工參與，累計服務時數 227 小時。

3. 新竹在地社區閱讀推廣：智邦公益館與竹塹社區大學「島港豐巢」團隊於 2024 年 10 月和 11 月，在新竹市舊港島共同舉辦了兩場以「悅讀、悅聲、悅水」為主題的一系列活動，重點在於推動在地閱讀與環境教育。共有 44 名同仁、家屬及在地居民參與，透過走讀舊港島深入了解當地自然與人文，並透過導覽認識頭前溪的生態及其面臨的環境挑戰。為促進社區閱讀，基金會邀請同仁一同參與書籍捐贈活動，總共捐贈 43 本環境議題相關書籍給舊港島書屋，豐富社區閱讀資源。活動中還安排環境書籍導讀與分享，提升同仁及居民的環境意識，並激發對環境保護的關注。不僅推廣了在地閱讀，也促進了社區對話，深化同仁與居民對環境議題的認識，共同守護自然環境。

兒少照顧

1. 萬八計畫-成為安置兒少與我們自己的生命教練：為推動「接住安置兒少」的社會工程，智邦公益館延續 2022 年「看見議題，溫柔行動」兒少照顧巡迴講座的力量，支持合作伙伴文國士 2023 年成立「蛻變方成事協會」、並在 2024 年啟動第一屆「萬八計畫：成為安置兒少與我們自己的生命教練」，透過 43 場少小離家校園講座、20 場逆境兒少讀書會、14 場說明會，吸引共 1436 人參與，讓青年學生、社會大眾同理安置兒少過往生命經驗的艱難、認知助人工作者的重要性，進而邀請更多相關科系學生加入生輔員行列。經歷兩個月共 180 小時的職前培訓與實習後，已有 15 位青年夥伴加入兒少安置機構的照顧者行列，服務於 5 間機構，一起交織安置兒少的安全網，讓每個孩子能在愛中成長茁壯。

2. 夥伴發展計畫：「照顧好一位陪伴者，就會照顧好十位孩子」，智邦公益館自 2022 年開始，關注到台東孩子的書屋真實的需求，與孩子的書屋一起關注服務工作者薪資過低的問題。透過支持「夥伴發展計畫」，藉由制度與指標的建立，讓每位夥伴能看見自己的努力，透過根本性改變第一線教育服務工作者既有的薪資結構，讓老師與陪伴者們得以安心地照顧孩子。三年來，孩子的書屋薪資結構在智邦公益館的支持下穩健成長，2024 年整體比 2022 年成長約 31%，讓每位夥伴更能適得其所、無後顧之憂地為孩子、為社區服務。

3. 兒少機構助學計畫

(1)樂活育幼院：為了協助因家庭變故、經濟弱勢或脆弱家庭等原因而失去生活與經濟支持的安置兒童，智邦公益館自 2023 年起與樂活育幼院攜手推動「安置機構兒童及少年助學合作計畫」，為無法獲得原生家庭穩定經濟支持的孩子提供就學資助，計畫於整學年度已協助 17 名孩童順利完成學業上所需的經濟需求。此外，樂活社工與校方導師針對協助的孩子們也保持緊密聯繫，掌握孩子們的在校狀況，並以較合適孩子的學習進度，陪伴孩子經歷這趟必經的學習之路。

(2)普仁基金會：智邦公益館與普仁基金會合作推出的「大手拉小手—助學計畫」，為全台經濟弱勢或來自脆弱家庭的國中和高中學生提供幫助，特別是面臨急難需求的在學孩童。透過計畫，2024 學年度為 40 位國高中生提供助學補助，減輕其經濟負擔，能夠專心學習。希望每位孩子都能在這份關懷中，繼續追尋夢想。

(3)葉學堂：智邦公益館 2024 年支持葉學堂實驗教育機構「特色課程方案—戶外課程」，讓孩子們在這些課程中不斷成長，體驗更加豐富、深刻的學習過程。我們期望這些課程能為孩子們提供全方位的學習機會，並幫助他們培養出更強的自信與責任感，為未來奠定堅實的基礎。

(4)花蓮善牧中心：智邦公益館支持基督教門諾會花蓮善牧中心「職涯探索體驗計畫」，總共三天的活動，提供善牧中心在園少女珍貴的職涯探索機會，不僅前往北分署 YS 青年職涯發展中心，進行團體策展導覽及客製化的職涯探索活動，

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	是	否	
摘要說明			
<p>也參訪黎明技術學院，透過分組進行城市職涯探索任務，深入了解多種職業的工作內容、挑戰以及職業安全的知識。活動最後則參觀勞安加衛體驗館，讓少女們親身體驗職場中的勞工安全互動環節。此次活動不僅幫助少女們拓寬了職涯視野，對未來的生涯選擇有了更深入的了解，也讓她們更有信心面對未來的挑戰！</p>			
<p>4. 智邦助學計畫</p> <p>(1)補助弱勢兒童餐食，提升學習專注力：智邦科技自 2014 年開始，集結集團內部同仁力量，認養超過 1,200 名新竹地區的國中小弱勢孩童一年份的愛心早餐，2024 認養了 62 位孩童共 15,180 份愛心早餐，相信給孩子們一份營養的早餐，能夠提高孩童學習專注力，讓他們有機會扭轉未來！智邦集團同仁自 2016 年開始，長期贊助屏東縣海口人社區經營協會弱勢兒童課輔班之晚餐餐費，2024 年總共支持 30 位孩童的晚餐，讓孩子能有均衡的飲食，不因家長工作關係，食不定時，或以高熱量零食充飢，造成營養不均衡。</p> <p>(2)助學希望工程，翻轉貧窮惡性循環：智邦公益館長期支持新竹家扶中心「智邦助學希望工程」方案，提供五峰、尖石兩所國中學童就學所需的支出。2024 年協助 191 位孩童，克服不利的經濟條件，能夠安心上學，未來有機會透過教育，翻轉貧窮的惡性循環。</p> <p>(3)體育活動支持：為了讓選手能持續專注訓練，發揮潛能，智邦集團同仁自 2022 年開始長期捐款支持新竹市戴熙國小射箭隊，為射箭隊逐步補足短缺的設備，提供 22 位小選手良好安全的練習環境，除了讓他們能夠更無後顧之憂的參與訓練、進行比賽，也期盼這些小選手，未來能夠站上運動的最高殿堂，為國爭光。</p>			
<p>5. 少年故事發聲計畫：智邦公益館支持更生少年關懷協會「少年故事發聲計畫」，培力司法少年與高關懷少年梳理自身經驗與故事，並藉由<少年行·不刑>podcast 節目製播與生命故事演講等方式，讓擁有生命改變經驗的司法少年與高關懷少年能親身說出自己的故事，將正向經驗擴大與傳播，希望能幫助尚在其中，需要被接住的少年，同時，也希望提升社會大眾對青少年議題的關注，重視邊緣兒少的權益，社會大眾共同為這群孩子撐起一道社會防護網。第一季<少年行·不刑>podcast 節目總共製播 17 集，累積不重複下載數 34,684 次，進行 6 場校園講座，參與人次 291 人次。</p>			
<p>6. 公益媒體兒少議題倡議計畫：為深化民眾對「兒少照顧」議題的認識，智邦公益館延續 2023 年與社團法人臺灣公民對話協會（Right Plus 多多益善）善盡天良 Podcast 合作，2024 年以 Podcast 節目、深度報導，製播 4 集 Podcast 節目，邀請 7 位智邦公益館的兒少照顧團體夥伴分享融合教育、逆境兒少陪伴、引領智青藝術創作等寶貴經驗；支持 2 篇專題報導，讓民眾認識「兒少安置」現狀，反思政策不足處。同時，結合 FB、IG 社群擴散，拉近民眾與兒少照顧議題的距離，帶動民眾回饋自身照顧孩子的經驗，共感兒少照顧工作者的處境，進而支持兒少安置機構。網路社群共觸及 231,401 人次，Podcast 節目下載收聽數約 7,745 次。</p>			
<p>長者關懷</p> <p>1. 時尚老人 On Air 計畫：自 2022 年起，智邦公益館攜手嘉義市政府衛生局推出「阿公阿嬤分享不 NG」Podcast 1.0 計畫，透過「時尚老人 On Air」Podcast 頻道，以聲音記錄並分享樂齡族群的生命故事，開啟一場新的社會運動。2024 年，智邦公益館延續計畫，除了持續深化與輔導第一屆的 13 位學員，另發起第二屆「時尚老人 On Air」計畫，最後培訓了 11 位樂齡學員，在經歷企劃、口語及錄音等多項專業訓練後，最後培訓了 11 位樂齡學員，一起加入成為了「時尚老人 Podcast」的新成員。第二屆學員們並於 2024 年 9 月在嘉義南院旅墅舉辦了一場以「老照片」為主題的成果展，展覽結合影像與聲音，生動呈現樂齡世代的創意與故事，不僅展示了長者的活力與才華，更引發社會對銀髮族群的關注與尊重。2024 年在兩屆的學員的共同努力下，總共錄製了 28 集 podcast 節目，持續傳遞跨世代共融的價值。另外，智邦公益館也將嘉義「時尚老人 On Air」Podcast 經驗延續到在地的新竹，2024 年與新竹市科學城社區大學、竹塹社區大學合作，將時下流行的 Podcast 帶進社大，培養社大樂齡老師/學生企劃、敘說、表達等節目製播能力，以譜出一篇篇「新竹學」的章節。7、8 月邀集廣播金鐘獎團隊「東門 REC & LiVE」在地青年開啟工作坊，帶領 37 位學員（社大講師、學生、資深工作人員）學習認識 Podcast、錄音技巧、節目與腳本企劃、節目剪輯，在 9 至 12 月完成 22 集 PODCAST 實作，以數位媒體「說新竹」，紀錄新竹趣，更帶動兩所社區大學成立 Podcast 社團，持續凝聚樂齡世代以聲音紀錄新竹、分享生命故事。</p> <p>2. 「自立支援」照顧理念推廣：自立支援議題在台推行已有十餘年，雖逐步納入政府政策白皮書，但在老人照顧機構的服務推廣及社會大眾的認知普及上仍顯不足。為此，智邦公益館與長泰老學堂健康照顧體系合作，建立結合自立支援專業理論與多年實務經驗的資料庫，並透過影音媒介將議題推廣至更多群體，提升社會對自立支援理念的認識與認同。截至 2024 年，智邦公益館與林金立執行長共同經營「金立旺盛 - 智邦公益館陪你過 50+」頻道，並拓展至 Facebook、Podcast、YouTube、TikTok 及 IG 等主流社群平台，以每週更新長短影音的方式累積關注。目前已吸引 7,422 名追蹤者，點閱數突破 78 萬次。此外，針對 50+ 與中高齡民眾舉辦了 9 場實體講座，足跡遍及嘉義市、雲林縣、彰化縣、新竹市及新北市，深入了解並回應民眾對老後生活的關注，促進議題的落地實踐與影響力。</p>			

評估項目	運作情形		與上市上櫃公司永續發展實務守則差異情形及原因
	是	否	
摘要說明			
<p>3. 到宅沐浴車服務計畫：洗澡對一般人來說是再普通不過的日常行為，但對長期臥床的患者而言，一場熱水澡卻能帶來超乎想像的影響。智邦公益館支持中華聖母基金會「到宅沐浴車」計畫，該計畫每年服務人次高達 1,776 次。透過專用車輛與行動組合式浴槽，結合專業護理師、照顧服務員及操作員組成的專業團隊，協助失能者完成全身沐浴。不僅有效改善褥瘡、皮膚問題及新陳代謝等生理健康，更在心理與精神層面提供溫暖的支持與尊重，讓患者重拾生活的尊嚴與舒適。</p>			
多元共融			
<p>1. 藝術共融計畫-我們的對話練習：延續 2023 年《很高興認識你》藝術共融計畫，2024 年藝術共融計畫，邀請智邦藝術基金會過往合作過的 8 組藝術家，進駐智邦公益館平台下的 8 家身心障礙機構，帶領 133 位智青，進行為期 6 個月的藝術工作坊，最後，藉由《我們的對話練習——在言語之外，尋找對話的起點》展覽，將彼此的對話過程，透過藝術創作呈現在大眾面前。希望透過藝術，讓不同族群的都能從中找到共鳴，展開對話，讓未來社會成為一個多元共融的社會。</p>			
<p>2. 藝啟·一起-故事製造所：智邦公益館與財團法人天主教臺南市私立蘆葦啟智中心合作，帶領心智障礙者以個人特質為基礎，創作個人繪本故事，並與專業故事老師合作，於博物館、圖書館等公共場域及教育單位舉辦故事說演與藝術體驗活動，提供心智障礙者公開表達的機會。透過這些行動，心智障礙者不僅能增進自信心與社會參與，更能深化一般民眾對心智障礙者的認識，達成文化平權的實踐。2024 年總共舉辦 12 場現場說故事及藝術活動，活動參與總人次為 409 人。</p>			
<p>3. 特奧會合作融合教育計畫：智邦公益館自 2021 年起與中華台北特奧會攜手推動校園融合計畫，透過設計多元的融合課程及體育活動，創造普通生與特教生互動的機會，促進彼此交流與共同成長。計畫延續至 2024 年，參與學校已涵蓋新竹縣、苗栗縣、南投縣、嘉義縣、嘉義市、台南市、高雄市及屏東縣，共計 20 所校園。今年計畫中特別加入「YES, I CAN.」議題討論，針對校園霸凌現象，探索差異與不一樣如何成為衝突的起因。透過模擬活動，學生學習如何關懷弱勢同學並提供實際幫助，期望以行動減少霸凌事件，打造更加包容與友善的校園環境。</p>			
<p>4. 人權辦桌行動：智邦公益館致力於推動多元包容，並透過各種倡議打開對話之門。多年來，我們支持陳文成基金會的「人權辦桌」行動，關注「政治受難者」、「無家者」等重要議題。2024 年，我們再次支持「人權辦桌」行動推出的一系列精彩講座，以影像、戲劇、文字等藝術形式帶動社會對話，讓平等、自由、不排除的理想社會更接近現實。</p>			
財團法人智邦藝術基金會			
<p>財團法人智邦藝術基金會於 2000 年由智邦支持成立，秉持智邦核心精神「集結眾人之力」與「落實真正的夥伴關係」。基金會以「藝術為橋樑」，致力於建立多元共融的環境，並推動永續與平權的公眾參與。為因應時代變遷，藝術基金會於 2024 年重新調整運作方向，聚焦於三大核心使命：扶植藝術人才、普及藝術體驗，以及打造全民共享的藝文場域。這些目標與聯合國永續發展目標(SDGs)緊密結合，特別是目標 4：優質教育及目標 17：促進多元夥伴關係。2024 年，基金會總投入金額達新台幣 5,365,060 元，其中包含來自新竹市政府的 4,000,000 元勞務委託費，用於經營新竹市鐵道藝術村。</p>			
(一)藝術人才扶植——讓藝術人才成為社會變革的推動者			
<p>普世價值對藝術家的定義，往往侷限於他們在市場或公共展示空間中的角色，即其存在與認同通常依賴外界的關注與評價。然而，智邦藝術基金會在扶植藝術家的過程中，強調藝術家的社會責任感與參與感，認為藝術家不僅是創造者，更可以是社會變革的推動者。</p>			
<p>自 2016 年起，藝術基金會便以藝術進駐模式扶植藝術家，積極鼓勵他們在創作的同時，關注地方文化並回應相關社會議題。截至 2024 年，智邦藝術基金會共支持了 47 位來自國內外的藝術家，其中有 13 位在進駐合約結束後，仍持續參與社會型藝術計畫。例如，2024 年基金會推薦藝術家柏葳前往日本黃金町進駐，運用其擅長的噴漆創作，協助橫濱若葉町的街娼對策計畫。此外，2024 年藝術基金會與智邦公益館合作推出的藝術共融計畫，也成功促成 8 組藝術家與 8 間機構的媒合，透過共同參與與體驗，深化藝術創作的社會價值。</p>			
(二)普及藝術體驗——每個人都可以參與的藝術工作坊			
<p>藝術體驗不應侷限於特定族群或單一議題，而應融入生活，成為人人皆可參與的日常活動。智邦藝術基金會致力於打造跨領域的藝術工作坊，讓更多人有機會接觸、感受與實踐藝術，藉此提升個人文化素養，同時促進社會的多元性與包容性。</p>			
<p>2024 年，藝術基金會與藝術家社群合作開發了一系列強調觀察、概念引導與實作的藝術工作坊，共開設 22 堂課程，吸引 296 人參與。參與者除了來自本地，還包括在新竹生活的美國、英國、菲律賓、印尼、緬甸及日本等國際人士，展現活動的文化多樣性與跨國吸引力。</p>			

評估項目	運作情形		與上市上櫃公司永續發展實務守則差異情形及原因		
	是	否			
摘要說明					
參與者背景亦相當廣泛，包括學生、教師、工程師、設計師、工廠作業員、研究員、藝術工作者、退休人士及家庭主婦，充分體現工作坊課程設計的普及性與包容性。這些課程不僅為參與者提供了藝術探索的機會，也促成了不同身份與文化背景間的交流，實現藝術連結生活的初衷。					
(三)打造全民共享藝文場域-新竹市鐵道藝術村營運					
城市中的公共空間是否可以通過公辦民營的模式，使空間、資源與資金的利用更加高效？智邦藝術基金會自 2016 年起，與新竹市文化局合作，透過勞務委託的方式營運新竹市鐵道藝術村。基金會致力於將藝術村打造為全民共享的藝文場域，兼具教育性與實驗性，並重新為位於市中心邊陲地帶的歷史建築注入新活力。					
2024 年，智邦藝術基金會在鐵道藝術村內舉辦了 19 檔藝文展覽和 25 場活動及課程，共吸引 415 名課程參與者，並迎來 31,212 人次參觀。根據 422 份參觀問卷調查結果，58.3%的參觀者停留時間超過 30 分鐘，51.9%的受訪者將藝術村選為家庭出遊的目的地，52.6%對整體空間規劃表示非常滿意，65.8%則對工作人員的服務態度給予高度肯定。					
八、氣候相關資訊					
1 氣候相關資訊執行情形：					
項目	執行情形				
1. 敘明董事會與管理階層對於氣候相關風險與機會之監督及治理。	董事會為智邦科技氣候變遷最高監管單位，目前安排每年至少一次由企業永續委員會於董事會定期會議報告氣候變遷相關管理情形及運作執行績效。 企業永續委員會為智邦科技氣候變遷最高管理執行單位，由資深副總擔任委員會主席，董事長擔任董事代表，企業永續辦公室擔任秘書。企業永續委員會每年進行氣候變遷風險與機會辨識，針對財務及策略重大之風險機會擬定因應策略、設定目標，由永續委員會轄下綠色製造委員會負責氣候變遷相關行動方案推動執行與 KPI 績效追蹤。				
2. 敘明所辨識之氣候風險與機會如何影響企業之業務、策略及財務(短期、中期、長期)。	智邦科技短、中、長期定義及重大氣候相關風險： A.短期(1 ~ 3 年)：(實體)增加極端氣候事件嚴重性。 B.中期(3 ~ 6 年)：(轉型)加強排放報告義務、(轉型)溫室氣體排放的價格增加、(轉型)產品與服務被低碳技術所取代、(轉型)原物料成本增加、(實體)增加極端天氣事件的嚴重性、(轉型)增加利害關係人的顧慮與負面的回饋。 C.長期(7 ~ 10 年)：(轉型)產品與服務被低碳技術所取代、(轉型)原物料成本增加、(實體)增加極端天氣事件的嚴重性。				
3. 敘明極端氣候事件及轉型行動對財務之影響。	重大風險/機會	類別	時間	財務衝擊類型	財務衝擊
	R2 (政策與法規) 加強排放報告義務	轉型風險	中期	成本上升	預估支出約 250 萬/年(輔導、盤查、驗證、申報金錢及人力投入)。
	R4 (科技風險) 產品與服務被低碳技術所取代	轉型風險	長期	營收減少	預估因氣候變遷市場產品及服務走向低碳趨勢，企業若未及時反應而導致產品銷售下降，會影響營收，因涉及眾多因子，後續本公司將進一步評估。
	R11 (急性實體風險) 增加極端天氣事件的嚴重性	實體風險	中期	營收減少	預估氣候變遷造成極端氣候事件頻率及強度增加，對智邦科技造成營運中斷之財務衝擊約 1~5 日營收。
* IPCC AR6 用共享社會經濟途徑 (SSP) 來推估未來溫室氣體排放情境，SSP 包含五種排放情境分別是極低排放 (SSP1 - 1.9)、低排放 (SSP1 - 2.6)、中排放 (SSP2 - 4.5)、高排放 (SSP3 - 7.0) 及極高排放 (SSP5 - 8.5)。					
風險樣態： R2 (政策與法規) 加強排放報告義務： 1.金管會推動上市櫃公司揭露碳盤查資訊透明揭露，依特定行業別及資本額門檻分三階段強制上市櫃公司揭露碳盤查結果。					

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	是	否	
		摘要說明	
		<p>2. 智邦科技資本額介於 50 億到 100 億間，屬於金管會第二階段管制對象。目前台灣主要製造中心位於竹南，溫室氣體年排放量約 11,000 公噸，從金管會強制上市櫃公司盤查的期程規劃來看，將於 114 年被納入強制盤查的範圍。</p> <p>3. 為因應強制盤查申報，智邦科技須依據 ISO14064-1 建立溫室氣體盤查機制。相關投入包括外部顧問輔導、外部第三方驗證、內部人力配置及相關單位人力投入，整體營運成本上升。</p> <p>R4 (科技風險) 產品與服務被低碳技術所取代：</p> <p>1. 氣候變遷已在全球帶來嚴重衝擊，目前全球平均升溫已達 1.09°C (研究顯示 111 年~ 115 年平均升溫介於 1.1 ~ 1.7°C)。</p> <p>2. 110 年 COP26 聯合國氣候會議，全球對抗氣候變遷有了更積極的共識，目標在本世紀末前將全球升溫控制在 1.5°C。為達成這個極具挑戰的目標，各國紛紛喊出淨零排放目標年，各產業生產製造流程、提供的產品及服務也朝向更低耗能、低碳排放的面向發展。</p> <p>3. 智邦科技主要產品為網路交換器 (switch) 是建構網路環境不可或缺的設備，通常為 24 小時運作，對資料中心或企業內部建構網路環境用電成本有一定的影響。近年來市場上低耗能及具節能設計的產品也開始受到青睞，若智邦科技的網路交換器無法在耗能表現或是節能設計跟上市場的趨勢或是客戶期待，產品及服務的銷售量可能會下降，造成營收減少。</p> <p>R11 (急性實體風險) 增加極端天氣事件的嚴重性：</p> <p>1. 聯合國政府間氣候變化專門委員會 (Intergovernmental Panel on Climate Change, IPCC) 110 年 8 月 9 日公布氣候變遷第六評估報告 (AR6) 中指出，SSP5 - 8.5 情境下，世紀中、末台灣平均年總降雨量增加幅度約為 13%、29%；平均年最大 1 日暴雨強度增加幅度約為 22%、43%，桃竹苗地區 24 小時累積降雨量預估可能達到 450mm 及 600 mm。</p> <p>2. 竹南廠及鄰近地區淹水高度可能達 1 ~ 2 公尺，影響員工上下班通勤，更嚴重將因生產人力不足導致產能受到影響。</p> <p>3. 大陸主要生產基地昊陽天宇位於廣東省深圳市寶安區，近年發生多次暴雨淹水事件。107 年暴雨事件 24 小時累積降雨量達 414 mm，依 IPCC 預估世紀中、末 24 小時累積降雨量可能上看 505mm 及 600 mm，瞬間降雨將導致淹水且持續數日無法退去，不但交通受阻，當地政府甚至需要啟動居民疏散。該廠因生產人力無法到崗影響生產可能達數日以上，若無替代方案，出貨受影響導致營收下降。</p>	
4. 敘明氣候風險之辨識、評估及管理流程如何整合於整體風險管理制度。		智邦科技透過四個步驟辨識氣候相關重大財務風險及機會：1. 彙整：科技網通產業可能面臨之氣候相關風險與機會議題 → 2. 收斂：依產品服務類型、營運據點氣候改變、營運及銷售市場法規規範發展趨勢、主要客戶氣候變遷策略評估與智邦科技相關之風險機會項目 → 3. 重大性分析：高階管理層從氣候相關風險機會事件發生機率及事件對智邦科技之影響程度決定風險評分 → 4. 策略因應：評估及研擬相關因應策略(含重大投資或支出)。	
5. 若使用情境分析評估面對氣候變遷風險之韌性，應說明所使用之情境、參數、假設、分析因子及主要財務影響。		<p>智邦科技氣候相關風險管理流程：</p> <p>氣候相關風險機會事件 發生機率(1~5 由低到高)及事件對智邦科技之影響程度(1~5 由低到高)</p> <p>發生機率 * 影響程度 = 重大性分數</p> <p>重大性分數由高到低排序，重大排序經高階主管討論、調整、決定智邦科技重大風險與機會。</p> <p>智邦科技依據政府公布的淨零排放路徑可能帶來的轉型風險進行辨識。法規面智邦科技主要面臨的轉型風險為台灣金管會針對上市櫃公司依照特定行業別及資本額門檻分三階段強制上市櫃公司揭露破盤查結果，智邦科技資本額介於 50 億到 100 億間，屬第二階段管制對象，必須於 114 年於年報揭露前一年溫室氣體盤查結果，盤查範圍將涉及智邦科技直接控制之全球營運據點。</p>	
6. 若有因應管理氣候相關風險之轉型計畫，說		<p>評估及管理氣候相關風險與機會之指標目標：</p> <p>智邦科技除追蹤溫室氣體排放量外，亦透過其他指標如能源消耗、用電強度、自來水使用、廢棄物產出及回收率追蹤與氣候變遷相關績效。</p>	

評估項目	運作情形		與上市上櫃公司永續發展實務守則差異情形及原因
	是	否	
明該計畫內容，及用於辨識及管理實體風險及轉型風險之指標與目標。			智邦科技重視氣候變遷管理，鼓勵員工共同參與發想，設立獎勵機制，將針對員工提出之優良生產效率提升、節能專案經評估通過後給予優秀提案獎金。 依據溫室氣體盤查結果，基於「科學基礎減碳目標」SBT 1.5°C 的減碳路徑，調整公司短中長期之減碳目標，執行減量計畫及持續改善。建立相關的緊急應變備援體系，以便在災害發生時迅速應變，將公司的影響降至最低，並符合國際趨勢及客戶期待。
7. 若使用內部碳定價作為規劃工具，應說明價格制定基礎。			智邦科技目前正在規劃內部碳定價，採取工時分配方式，將排碳量分配給各製程及產品來計算。預計一年內以影子價格的方式，影子價格會參考生產廠區和產品出口國家的碳費和碳稅及再生能源成本，來設定適用智邦科技之內部碳價格，作為溫室氣體排放管理的重要工具。
8. 若有設定氣候相關目標，應說明所涵蓋之活動、溫室氣體排放範疇、規劃期程、每年達成進度等資訊；若使用碳抵換或再生能源憑證(RECs)以達成相關目標，應說明所抵換之減碳額度來源及數量或再生能源憑證(RECs)數量。			<p>1.智邦科技主要減碳目標：為 119 年減碳 50%，139 年淨零碳排。</p> <p>2.除追蹤溫室氣體排放量外，亦透過其他指標如能源消耗、用電強度、自來水使用、廢棄物產出及回收率追蹤與氣候變遷相關績效。</p> <p>3.智邦科技重視氣候變遷管理，鼓勵員工共同發想，設立生產諾貝爾獎，針對員工提出之優良生產效率提升、節能專案經評估通過後給予優秀提案獎金。</p> <p>4.智邦科技自 107 年起依照 ISO 14064-1 及環保署溫室氣體盤查與登錄作業指引執行溫室氣體盤查作業。盤查範圍初期納入智邦總部及吳陽天宇，逐步擴大範圍至 110 年盤查範圍涵蓋智邦一廠、二廠、竹南廠、鈺登、深圳吳陽天宇及各地辦公室，同時增加智邦一廠、二廠、竹南廠、竹北廠範疇三（類別 3~6）的內容。於 112 年新增越南廠、於 113 年新增竹北廠。</p> <p>5.113 年溫室氣體盤查排放量：</p> <p>範疇一：857 tCO₂e</p> <p>範疇二：51,054 tCO₂e</p> <p>範疇三：2,215,364 tCO₂e（類別 3~6）</p> <p>6.氣候轉型與策略在113年的目標為購買2,200張I-REC(國際再生能源憑證)作為減碳方式之一，並於當年順利達成，故上述範疇二揭露數據為市場基準，其餘廠區為地區基準。</p>
9. 溫室氣體盤查及確信情形與減量目標、策略及具體行動計畫(另填於 1-1 及 1-2)。			<p>盤查與確信情形：本公司秉持企業永續經營願景，於 109 年首次接受 Bureau Veritas 驗證機構查證，主要生產基地每年進行組織型溫室氣體盤查管理系統 ISO 14064-1：2018 查證，截至年報刊印日止仍有效。將於 114 年 2 月完成 113 年度 ISO 14064-1 查證作業。</p> <p>ISO14064-1：2018 溫室氣體盤查</p> <p>智邦主要生產基地新竹總部、新竹二廠、竹南廠、越南智邦已取得 ISO14064-1：2018 溫室氣體查證聲明書；吳陽天宇由深圳市人民政府委託第三方查證。台北、台中、台南辦公室因碳排放量小，故溫室氣體未進行第三方查證，數據屬於自行查證。</p> <p>減量目標：智邦響應國際減碳趨勢，以 110 年為基準年，目標 119 年減碳 50%，139 年淨零碳排。其中減碳的第一階段為溫室氣體盤查。</p> <p>減量策略和具體行動計畫：以研發設計及製造階段減碳為優先，並攜手供應商一同減碳。</p> <p>1.研發設計：經過 ISO14067 產品碳足跡盤查，得知網通產品在使用階段碳排占全生命週期碳排約 90%。因此持續與客戶合作從產品研發著手，包含採用高效能晶片，低能耗電源供應器，新型散熱設計，提高回收材比例，並透過產品碳足跡計算系統，了解每個產品的碳排的改善狀況。</p> <p>2.製造階段：</p> <ul style="list-style-type: none"> • 新廠房建築，採用綠建築設計，建物隔熱及自然通風設計，並在二年內取得綠建築標章。 • 廠務系統：設置新型高效能廠務設施，包含冰水系統、空調系統、壓縮空氣系統，節能照明系統。

評估項目	運作情形		與上市上櫃公司永續發展實務守則差異情形及原因	
	是	否		
摘要說明				
	<ul style="list-style-type: none">• 設置太陽能發電系統，提高再生能源使用比例。• 設置雨水回收系統，降低原水使用量。• 製程改善：與客戶合作，在維持產品可靠度的情況下，優化製程參數，降低製程碳排。 <p>3.供應商減碳：112 年成立智邦永續學院，辦理供應商減碳大會，攜手十家供應商，參與經濟部“以大帶小”減碳專案。已於 113 年完成供應商節能減碳輔導及智能電表安裝，藉由現場訪查、教育訓練和導入能耗量測技術提升供應商減碳能量。</p>			
1-1 最近二年度公司溫室氣體盤查及確信情形				
1-1-1 溫室氣體盤查資訊				
敘明溫室氣體最近兩年度之排放量(公噸 CO2e)、密集度(公噸 CO2e/百萬元)及資料涵蓋範圍。				
年 度		112 年	113 年	
溫室氣體排放量(t-CO2e)		44,197	51,911	
溫室氣體排放強度(密集度) (t-CO2e/新台幣百萬元)		0.525	0.47	
1-1-2 溫室氣體確信資訊				
敘明截至年報刊印日之最近兩年度確信情形說明，包括確信範圍、確信機構、確信準則及確信意見。				
確信情形說明	確信範圍	確信機構	確信準則	確信意見
112 年	智邦科技股份有限公司一廠，位於新竹市研新三路 1 號 盤查期間：112/1/1-112/12/31	Bureau Veriyas	依據台灣衛理國際品保驗證股份有限公司所進行查證。 根據 ISO14067：2018	依據台灣衛理國際品保驗證股份有限公司所進行查證過程與程序，有充分數據顯示智邦科技股份有限公司一廠、二廠、竹南廠之類別 1、2 溫室氣體聲明為實質正確且公正地呈現溫室氣體數據其相關資訊，以及根據 ISO14067：2018 所準備，符合查證協議之合理保證等級。 無證據顯示智邦科技股份有限公司一廠、二廠、竹南廠之類別 3、4 溫室氣體聲明不為實質正確、未公正地呈現溫室氣體數據及相關資訊，以及未根據 ISO14067：2018 所準備，符合查證協議之有限保證等級。
113 年	智邦科技股份有限公司一廠，位於新竹市研新三路 1 號 盤查期間：113/1/1-113/12/31	Bureau Veriyas	依據台灣衛理國際品保驗證股份有限公司所進行查證。 根據 ISO14067：2018	依據台灣衛理國際品保驗證股份有限公司所進行查證過程與程序，有充分數據顯示智邦科技股份有限公司一廠、二廠、竹南廠之類別 1、2 溫室氣體聲明為實質正確且公正地呈現溫室氣體數據其相關資訊，以及根據 ISO14067：2018 所準備，符合查證協議之合理保證等級。 無證據顯示智邦科技股份有限公司一廠、二廠、竹南廠之類別 3、4 溫室氣體聲明不為實質正確、未公正地呈現溫室氣體數據及相關資訊，以及未根據 ISO14067：2018 所準備，符合查證協議之有限保證等級。
1-2 溫室氣體減量目標、策略及具體行動計畫				
敘明溫室氣體減量基準年及其數據、減量目標、策略及具體行動計畫與減量目標達成情形。				
溫室氣體減量目標：				
依智邦製程特性，用電量占溫室氣體排放量 90%以上。設定節能減碳目標以 110 年為基準年，在 119 年降低 50%，139 年達到淨零的目標。				

評估項目	運作情形		與上市上櫃公司永續發展實務守則差異情形及原因
	是	否	
為加速 GHG 減量，公司於 113 年依據 112 年盤查結果，基於「科學基礎減碳目標」SBT1.5°C 的減碳路徑，執行排放熱點細部盤查專案，擴大 GHG Scope 3 盤查範圍，舉例包含：購買產品原物料...等，以調整公司短中長期減量目標及執行減量計畫並持續改善。			
執行措施如下：			
a.全面使用電子化簽核流程，降低紙張使用。			
b.嚴謹管理動力需求，閒置區域之照明、空調關閉。			
c.管制空調設備，依廠內實際室溫及配合工廠生產，彈性調整冰水主機開啟。			
d.地下室排風換氣系統加裝變頻器及設定定時控制。			
e.辦公室和公共區域提升空調溫度及使用時間。			
f.分區更新高能耗空調設備，提升能源效率及降低損耗。			
g.工廠製程改善，降低高耗能製程，更換低耗能機台。			
h.於採購程序中加入環境績效要求，如優先採購環境績效較佳的設備為原則，例如：環保標章、省水標章...等。			
溫室氣體排放達成情形：			
生產廠區合計溫室氣體排放 113 年比 112 年增加 17%，(營收年增 31%)，溫室氣體排放強度(t-CO2e/新台幣百萬元)113 年為 0.525 比 112 年 0.470 降低 10%。主要為竹南廠產能提升及擴建越南智邦及竹北 AI 園區，本公司仍秉持著溫室氣體減量為目標，持續透過朝此目標邁進。			
智邦於 113 年啟用竹北 AI 園區，建物為綠建築設計，屋頂設置太陽能發電系統，採用最新型節能空調系冰水主機，並持續透過製程改善來降低生產階段的碳排。後續在越南廠區規劃太陽能發電系統，採用再生能源來降低廠區用電碳排放量。			