

Accton



2024 ESG REPORT

Accton Group
Corporate Sustainability Report

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Chairman's Message

Over the past year, we have faced many difficult challenges. Although we have achieved some results in the development of new technologies and operational growth, we are fully aware that the success of a company should not only be reflected in financial performance, but also in our commitment to and practice of environmental, social and governance (ESG) responsibilities.

Over the years, the Company has continued to implement various commitments under the leadership of the ESG Committee, and in November 2024, the Board of Directors revised and approved the "Corporate Sustainability Committee Charter" in the hope of further improving the promotion and supervision of sustainability goals.

In alignment with the United Nations Sustainable Development Goals (SDGs), we aim to contribute through SDG 17 (Partnerships for the Goals), SDG 3 (Good Health and Well-being), SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 12 (Responsible Consumption and Production), and SDG 13 (Climate Action). We believe these SDGs not only enhance the Company's competitiveness but also generate a positive impact on society and the environment.

The Accton E-Charity and Accton Arts Foundation, which are supported by the Company, have continued to promote a number of social welfare projects and art-integrated activities in the past year, covering areas such as education, health, and environmental protection. We believe that through the efforts of the foundations, we can bring a more positive impact to the local community and society, and promote social harmony and progress.

To combat climate change, we have pledged to halve our carbon emissions by 2030 and achieve net zero emissions by 2050. In addition to installing solar panels in Vietnam Accton, the Zhubei new plant, and the Nanliao warehouse to provide green electricity, we will also actively participate in the international carbon trading market to ensure that our carbon reduction efforts meet global standards.

Over the past four years, AI has brought tremendous changes to the world and continues to evolve today. We believe that AI will undoubtedly become a major driving force in the history of human progress. What we have continually reflected on is how the Company can leverage its strengths to create more efficient and energy-saving architectures, enabling AI computing infrastructure to achieve both sustainability and resilience. At present, at the Accton Innovation Hub, we have developed advanced technologies in areas such as thermal management, optical transmission, and AI data center networking. We hope to share these innovations with top partners around the world and work together to accelerate the development of cutting-edge technologies.

Looking ahead, we remain committed to sustainable development, striving to achieve our goals and create greater value for society, our employees, and our shareholders.



Chairman of Accton Technology Corporation

Kuo-Hsiu Huang



Message from the Chair of the ESG Committee

Through three years of the Covid-19 outbreak and geopolitical conflicts, our company has remained resilient in the face of these challenges, overcoming difficulties by working together as a team with a sustainability mission, linking cross-departmental organizations, and continuing to receive a variety of recognitions.

Sustainability Performance

Over the past year, we have made significant achievements in sustainability that demonstrate the team's commitment to environmental, social, and governance (ESG) responsibility. We continued to be included as a constituent stock in the "FTSE4Good TIP Taiwan ESG Index" in 2024 and were honored with the TIME Magazine "World's Best Companies Award" for the second consecutive year. In addition, we achieved Level A in the MSCI Sustainability Index, Low Risk in the Sustainalytics ESG Risk Rating, and improved our S&P Global Corporate Sustainability Assessment (CSA) score from 36 to 50.

Social

Employees are the most important asset of a company. Targeting a friendly working environment, we have been awarded the Forbes Global Best Employer Award for five consecutive years, as well as the Badge of Accredited Healthy Workplace – Health Promotion Label and the 1111 Job Bank's "2024 Happy Enterprise Silver Award".

Environment

We received the SGS Green Label Award, as well as Accton's Zhunan Plant received the Miaoli County Green Purchasing Achievement Special Award for two consecutive years. We received a B grade in the Carbon Disclosure Project (CDP) questionnaire, reducing the intensity of electricity consumption by 18.3% in 2024 compared to the base year of 2021, and achieving a waste recycling rate of 84% in 2024. We also work with NGOs to organize environmental education activities to promote biodiversity.

Governance

In terms of governance, we won the "SGS IT Awards- BCM Excellence Award" in 2024 and continued the "Subsidy Program for Carbon Reduction and Smart Upgrade Led by Large-Scale Manufacturers", promoting the ISO 20400 Sustainable Procurement - Guidance in 2024, and are expected to obtain the certification in 2025. We have clearly standardized and promoted the implementation of the Code of Ethical Conduct, completed related training, and provided basic training to build up the concept of integrity and honesty for all employees, and the coverage rate of education and training for new personnel has reached 100%.

Looking ahead, we will continue to strive to achieve our goal of sustainable development and create greater value for our shareholders, employees and the community. We have been committed to valuing partnerships since our founding. Our employees, customers, suppliers, investors, community, and charity organizations are all important stakeholders. We hope that together we can build a sustainable ESG network that will allow more people to join us in promoting environmental protection, social responsibility, and humanistic care, thus promising a better future for us, for all things on this planet, and for every generation.



Chair of the ESG Committee

Jackal Lee

About the Report

Accton Technology, operating in the communications and networking industry, has published its Corporate Social Responsibility Report (CSR Report) since 2017 to fulfill our corporate vision of sustainable development. The CSR Report was renamed as the Corporate Sustainability Report in 2021, aiming to disclose operational outcomes beyond financial performance to the public. This report encompasses three major dimensions: corporate governance, environmental aspects, and social and human rights considerations. This Report is published in both Chinese and English versions and made publicly available on the official Company website. This approach aims to ensure that various stakeholders understand Accton's unwavering commitment to sustainable development goals.

Compilation Principles

Compiling domestic and international sustainability regulations and trends, and sifting out 22 sustainability issues, this Report specifies material issues based on their impact on the economy, environment, and society. These selected issues will be addressed with relevant content accordingly. This report was prepared according to the GRI Standards 2021 released by the Global Reporting Initiative (GRI) to present the corporate sustainability actions taken by the Company in 2023 as per the requirements of the Type 1 moderate-level assurance of the AA1000 Assurance Standard v3 (AA1000ASv3) and the Accountability principle. Additionally, we follow the "Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD)" to disclose climate risks and opportunities, and provide a comparative index table of GRI, SASB, and Sustainability Indicators for Communication Networks in the Appendix.

Reporting Cycle

Accton annually discloses sustainability information for the previous year and compiles it into a corporate sustainability report. In line with environmental conservation efforts and the promotion of paperless practices, these reports are published in electronic format on Accton's official website. Furthermore, Accton publishes the latest sustainability achievements and progress through its ESG website from time to time. The issuance details of this Report are as follows:

Issue Date: June 2025

Last Issue Date: June 2024

Next Issue Date: Scheduled for June 2026

Reporting Period and Scope of the Report

This report discloses the measures and comprehensive outcomes of actions taken by Accton in various aspects of corporate sustainability from January 1, 2024, to December 31, 2024. It also highlights sustainability measures related to the official operation of Accton Technology Zhubei (AI Park) during this period. The former headquarters in Hsinchu Science Park was renamed Hsinchu Branch. The organizational scale, structure, ownership, and supply chain have not undergone any significant changes. The operational scope covered in this Report includes:

- Accton Technology Corporation: Zhubei AI Park (headquarters), Hsinchu Science Park (Hsinchu Branch), Hsinchu Plant 2, Zhunan Plant, Taipei /Taichung offices, Tainan Science Park
- Edgecore Networks Corporation, hereinafter known as "Edgecore"
- Joy Technology (Shenzhen) Co., Ltd., hereinafter known as "JoyTech"
- Vietnam Accton Technology Company Limited, hereinafter known as "Vietnam Accton"

The boundary of this Report does not entirely match the affiliated entities listed in Accton Technology's 2024 annual report (accessible at: <https://www.accton.com/esgdocuments/>). This discrepancy is due to the Report's primary focus on Accton Technology as the main reporting entity. To ensure comprehensive and transparent information disclosure, the operational activities of the brand sales subsidiary Edgecore Networks Corporation, as well as the production manufacturing subsidiaries JoyTech and Vietnam Accton, have been included in this Report. Other related entities in the financial report have relatively minor or insignificant impact on the operational activities of Accton Technology and therefore, are not included within the boundary of this Report.

Assurance of the Report

To enhance the transparency and credibility of disclosed information, this Report was verified by SGS Taiwan Ltd., an independent third party, from February 26 to April 22, 2025. The verification was conducted in accordance with the AA1000AS v3 assurance standard and the GRI Standards for sustainability reporting. The results met the requirements of a Type 1 moderate level of assurance under AA1000 and were in reference to the GRI Standards. The verification of the Company's 2024 greenhouse gas emissions was completed in April 2025, and the ISO 14064-1 certificate is expected to be obtained in May.

Internal Management Processes for the Report

- The responsible unit for the Accton Corporate Sustainability Report is the ESG Committee and the ESG Office. The Report is compiled by designated contacts from various functional units, who gather annual ESG performance and implementation content in accordance with the "Accton Corporate Sustainability Information Internal Control Procedure," which was approved by the Board of Directors in 2024. It undergoes initial internal review by department heads and is then coordinated, planned, edited, and revised by the ESG Office. After compilation, the Report undergoes verification by third-party external organizations to enhance the credibility of information disclosure. It is subsequently reviewed by the Chair of the ESG Committee who reports the key implementation results at the Board of Directors' meeting. The Report is publicly disclosed on the official website every June.
- The ESG Committee sets strategic goals and reviews performance.
- The ESG Office wrote and edited the Report content and ensured the accuracy of data sources.
- The Chair of the ESG Committee reported on material issues from the Report to the Board of Directors.

External Verification and Data Quality Management

- Financial Data: The financial data is sourced from the audited financial statements as attested by CPAs of Deloitte Taiwan.
- External Assurance: ISO 22301 Business Continuity Management System Certification, RBA Responsible Business Alliance Code of Conduct, ISO 27001:2013 Information Security Management System, ISO 28000:2022 Security Management System Verification, ISO 14001:2015 Environmental Management System, ISO 14064-1:2018 Greenhouse Gas Inventory, ISO 14067 Product Carbon Footprint Inventory, ISO 45001:2018 Occupational Health and Safety Management System, ISO 50001:2018 Energy Management System, IECQ QC 080000, HSPM Hazardous Substance Process Management System, ISO 9001:2015 Quality Management System, TL9000 Telecommunications Quality Management System, ISO 20400 Sustainable Procurement-Guidance. For detailed information, please refer to the main text of this report. Any estimations will be noted in the relevant sections.

Contact Information

If you have any suggestions regarding this Report, please feel free to contact us through the following channels. For ease of reference, we have also published this report on the official Accton website

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Corporate website: www.accton.com
ESG website: www.accton.com/esg-home/



Sustainable Management

Corporate sustainability vision and commitment

Connect the people and community around the globe with our technology.



"Distance is never a problem as long as we are determined." Accton has striven to achieve the goal of corporate sustainability through the Company's core network technologies and partnerships. With the corporate strategy of "solidarity, innovation, cloud convergence, and environmental protection" at the core of our operations, we have persisted in the development of high-quality, reliable, sustainable, and resilient network infrastructure and remain committed to becoming a critical driving force for promoting global ICT access and equality. Connecting the community and the world through partnerships has always been Accton's vision of corporate sustainability.



"Making Partnership Work" demonstrates Accton's commitment to our valued partners. Insistence of our corporate philosophy of integrity and honesty is also our fundamental belief in establishing a long-term partnership, thereby creating the best interests for all our partners.

Our most crucial partners are our employees. Providing everyone with a good job is an indispensable element of corporate sustainability and the foundation for safeguarding labor rights and safety, promoting gender equality, and creating an equal employment environment for different groups. Enabling everyone to obtain better remuneration and benefits is our promise to ourselves and our employees.

Our clients and suppliers play vital roles as partners in our ongoing improvement and growth. Through consistent development and innovation, we've enhanced productivity while reducing the correlation between productivity and energy usage. Over time, we've established a sustainable supply chain strategy with our suppliers, aimed at crafting environmentally responsible products for our clients. This commitment aligns with our vision and underscores our dedication to sustainability.

"Making Partnership Work" is not merely a slogan but the spirit of pursuing corporate sustainability. Our internal and external business philosophy can correspond to Accton's business motto of "trust, passion, courage, collaboration, and perfection." With a passion for the vision, the courage to realize our commitment, and the mutual trust and collaboration with our partners, we can perfectly achieve our established goals, and the motto is our belief in striving toward sustainable management.

Our sustainability commitment and organizational history

The ESG Committee is the highest corporate social responsibility organization within the Accton Group. It is responsible for coordinating and setting the Company's corporate social responsibility and sustainable development directions. In 2024, the Board of Directors approved the Accton ESG Committee Charter, which clearly stipulates that the committee shall consist of three members. Jackal Lee, Senior Vice President, serves as the Chairperson; Melody Chiang, Senior Vice President, serves as the Vice Chairperson; and Kuo-Hsiu Huang, Chairman of the Board, serves as the Board Representative.

The ESG Committee has a total of eight task groups (functional committees), with the top managers of the units serving as members of each task group, including the Corporate Governance Committee, Operating Performance and Customer Relations Committee, Innovative Technology Committee, Green Manufacturing Committee, Supply Chain Management Committee, Environment Committee, Information Security Committee, and Employee Occupational Health and Safety Committee. The members of the ESG Committee include representatives from the subsidiaries within the reporting boundary: Edgecore, JoyTech, and Vietnam Accton.

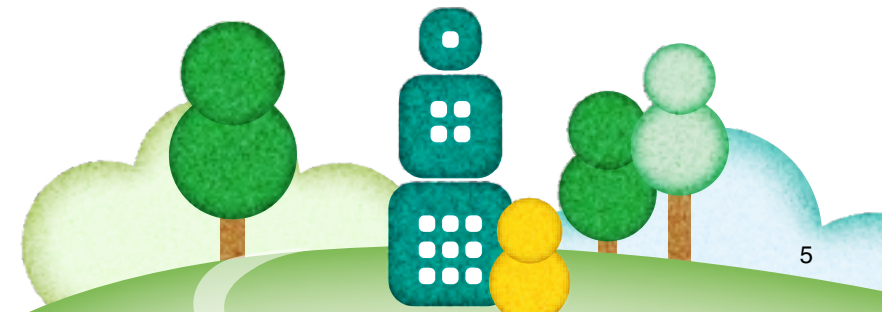
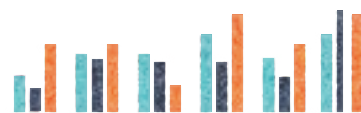
Accton has also announced the establishment of the ESG Office, composed of cross-functional members from relevant departments, with one full-time staff member dedicated to overseeing and coordinating sustainability-related affairs. The responsibilities of the ESG Office include: validating strategic goals and implementation status, consolidating stakeholder engagement matters, determining the direction and methods for addressing sustainability issues, and regularly reporting progress to the ESG Committee.

In 2024, the Board of Directors approved the "Accton Corporate Sustainability Information Internal Control Procedure", which clearly defines the disclosure process and review mechanisms for sustainability information. The ESG Committee is responsible for planning and execution, while designated liaisons from each functional unit prepare the annual sustainability performance and content. These are initially reviewed internally by department heads. The ESG Office then coordinates the overall editing and proofreading of the Sustainability Report, which is finalized and released upon review by the Chairperson of the ESG Committee.

In March 2025, the Company reported to the Board of Directors on the management approaches for material topics, as well as the short-, medium-, and long-term target setting.

ESG Committee	Governance		Environment		Social
	<ul style="list-style-type: none"> Corporate Governance Committee Information Security Committee Business Performance and Customer Management Committee 	<ul style="list-style-type: none"> Innovative Technology Committee 	<ul style="list-style-type: none"> Environment Committee Green Manufacturing Committee 	<ul style="list-style-type: none"> Supply Chain Management Committee 	<ul style="list-style-type: none"> Employee Occupational Health and Safety Committee
Goal	<ul style="list-style-type: none"> Ensure excellent performance and client satisfaction Reinforce corporate governance and adhere to the principle of integrity 	<ul style="list-style-type: none"> Pursue sustainable innovative technology 	<ul style="list-style-type: none"> Cherish natural resources and support environmental sustainability 	<ul style="list-style-type: none"> Conduct responsible supply chain management 	<ul style="list-style-type: none"> Develop human capital and improve employee care
Stakeholders	Shareholders / Clients / Government agencies / Employees / Suppliers				

Organizational Structure of the ESG Committee, Task Groups, and ESG Office



Accton Sustainable Development Policy and Commitment

Comply with laws and regulations: The Company complies with related labor, environmental protection, and safety and health regulations of the local government.

Support for human rights policies and guidelines: In accordance with the United Nations Guiding Principles on Business and Human Rights (UNGPs), the United Nations Universal Declaration of Human Rights (UDHR), the International Labor Standards (ILO), the Ten Principles of the United Nations Global Compact (UNGC), ILO Declaration on Fundamental Principles and Rights at Work, OECD Guidelines for Multinational Enterprises, The Code of Conduct for Responsible Business Alliances (RBA) and other human rights norms, we provide humane treatment and prohibit illegal discrimination and harassment, including but not limited to the prohibition of child labor, no violence against employees, no gender-based violence, no sexual harassment, no sexual abuse, no corporal punishment, no abuse, no mental or physical coercion, no bullying, no public humiliation, and no verbal abuse against employees.

Ensure freedom of employment: The Company ensures that all labor services are provided voluntarily and do not involve oppressive or forced labor.

Ensure reasonable salary, benefits and labor hours: The Company strictly abides by related regulations of the local government for labor salary and benefits. We also openly and clearly communicate our company's management practices to employees.

Protect intellectual property rights: Employees must protect and respect the intellectual property rights of the Company and others. The use of technology, professional skills, and related documents and data must be conducted in a manner that protects intellectual property rights.

Transparency: The Company must establish related internal and external communication channels. For internal communication, the Company should encourage direct communication and exchange of ideas between employees and the management; for external communication, the Company welcomes all exchange of information through dedicated emails.

Uphold ethical management: The Company shall adopt the highest ethical standards for the Company's operations and the management of employee ethics. The Company prohibits any form of bribery, corruption, fraud, or other unlawful behavior.

Operate and promote social engagement: The Company actively evaluates the positive and negative impacts of its operations on vulnerable groups. It comprehensively considers and meticulously plans diverse social initiatives to enhance positive impacts, mitigate negative impacts, or avoid them altogether. Additionally, the Company encourages employees and business partners to jointly promote and participate in relevant actions.

Responsible mineral sourcing: In recent years, there have been minerals from mines in conflict areas in the Republic of the Congo, including niobium, tantalum, iron ore, cassiterite, wolframite, and gold. These minerals are converted into tantalum (Ta), tin (Sn), tungsten (W), and gold (Au), resulting in social, environmental, and human rights deterioration. The Company will continue to adopt a conflict-free mineral procurement policy for 3TG, cobalt, mica, and other minerals produced in high-risk areas identified by the OECD and perform due diligence actively. Our due diligence method is in alignment with the OECD's approach and the corresponding due diligence framework, and we support the RBA's strategies for and approaches to conflict minerals and have adopted the Conflict Minerals Reporting Template released by RMI to investigate whether our suppliers comply with the above policies as required. For more information on the RBA, please visit: <http://www.responsiblemineralsinitiative.org/>

Risk Management: Through the implementation of robust risk management measures, the Company has fortified its operations with effective prevention and control mechanisms. We have adeptly identified potential opportunities and seamlessly integrated them into the daily operational framework to realize efficient risk management and control. This steadfast commitment not only amplifies our enterprise value but also underscores its dedication to the interests of all stakeholders.

Green Products: In order to reduce the impact on the environment and ecology and fulfill the corporate sustainable responsibility for the environment, low-carbon management, packaging reduction, energy conservation and hazardous substance control are included in product design. We also continue to develop the concept of green design and abide by the environmental laws and regulations of various countries, constantly optimizing to design products in line with sustainability principles.

Corporate Sustainability Policy and Commitment :

<https://www.accton.com/csr-policy/>

For the Corporate Sustainability Report and relevant documents, please refer to:

<https://www.accton.com/esg-documents/>



ESG Achievements

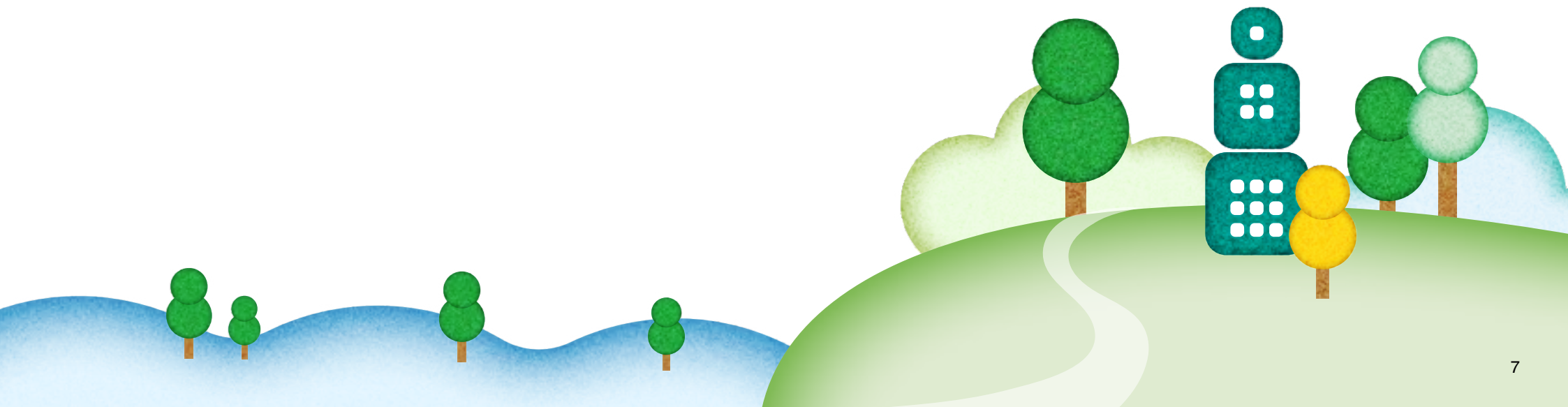
In 2024, Accton continued its commitment to corporate sustainable development, receiving widespread recognition across social, environmental, and economic aspects.

ESG Performance

- ✓ Accton continued to be included as a constituent stock in the "FTSE4Good TIP Taiwan ESG Index" in 2024.
- ✓ Once again, Accton was listed among "World's Best Companies 2024" by TIME Magazine. The selection, conducted in collaboration with renowned research firm Statista, encompassed criteria such as employee satisfaction, revenue growth, and corporate sustainability.
- ✓ MSCI Sustainability Index : Level A
- ✓ Sustainalytics ESG Risk Rating : Low Risk
- ✓ S&P Global CSA (Corporate Sustainability Assessment): Improved from 36 to 50 points.

Social

- ✓ Listed among "World's Best Employers 2024" by Forbes for five consecutive years.
- ✓ Awarded the "Badge of Accredited Healthy Workplace" by the Health Promotion Administration, Ministry of Health and Welfare.
- ✓ Awarded the "2024 Happy Enterprise Silver Award" by 1111 Job Bank for two consecutive years.
- ✓ Accton Kindergarten and Daycare Center receives Excellence Award from Hsinchu City Government 2024 Assessment.
- ✓ In 2024, Accton Group (including the Accton Arts Foundation) continued its commitment to social responsibility by contributing a total of NT\$11,662,644 to various social engagement activities. This contribution encompassed cash donations, material donations, and volunteer services.



Environmental

- ✓ Awarded "SGS Green Label Award - Restricted and Prohibited Substances".
- ✓ Zhunan Plant awarded the "Miaoli County Private Enterprise and Group Green Procurement - Outstanding Achievement Award" for two consecutive years.
- ✓ Continuously participated in the Carbon Disclosure Project (CDP). Accton received a B rating for climate change and a B- rating for water security in 2024.
- ✓ The overall electricity intensity in 2024 decreased by 18.3% compared to the baseline year of 2021.
- ✓ Implemented a Waste Recycling Program with an overall recycling rate of 84% in 2024.
- ✓ In 2024, Accton applied for the Carbon Sink and Biodiversity ESG Project Matching Platform project by the MOA Forestry and Nature Conservation Agency and collaborated with NGOs to organize environmental education activities with a total of 124 participants.



▲ Zhunan Plant awarded the "Miaoli County Private Enterprise and Group Green Procurement - Outstanding Achievement Award" for two consecutive years.



▲ Accton awarded "SGS Green Label Award - Restricted and Prohibited Substances".

Governance

- ✓ Awarded "SGS IT Awards - BCM Excellence Award".
- ✓ Implemented ISO 20400 Sustainable Procurement-Guidance in 2024 and expect to be certified in 2025.
- ✓ Corporate governance evaluation: 36-50%
- ✓ Clearly defined and promoted the implementation of the "Ethical Corporate Management Best Practice Principles," completed relevant training, and provided comprehensive training to establish ethical and integrity concepts for all employees, starting from the basics. The coverage rate of training for new employees reached 100%.



▲ Awarded SGS IT Awards - BCM Excellence Award

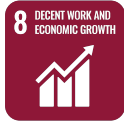
Economic

- ✓ Included as a constituent stock in the "FTSE TWSE Taiwan 50 Index" for two consecutive years.
- ✓ Accton Zhubei Headquarters officially opened in 2024.
- ✓ Created open infrastructure and next-generation networks with 800G switches and fiber optic transceivers that provide innovative solutions for ultra-large scale data centers, AI infrastructure, cloud computing, and intelligent edge networks, achieving seamless global connectivity.



▲ Grand Opening of Accton Zhubei Headquarters

Consolidated revenue, gross profit, and net profit growth chart for Accton over five consecutive years. Significant financial data for the last five years is shown in the table below.



Accton consolidated revenue

(in NT\$ '000)



	2020	2021	2022	2023	2024
Revenue	54,462,872	59,598,681	77,205,223	84,188,426	110,424,744
Gross profit	11,554,062	11,344,596	16,518,262	19,262,801	22,777,706
Net profit	6,402,663	5,440,726	9,632,608	11,501,097	13,601,477
Net profit after tax	5,048,353	4,705,059	8,165,812	8,920,165	11,999,671
Gross profit margin	21.21%	19.03%	21.40%	22.88%	20.63%
Net profit margin	9.27%	7.89%	10.58%	10.6%	10.87%


For more information on Accton's ESG highlights, please visit
<https://www.accton.com/esg-spotlight/>



United Nations Sustainable Development Goals (SDGs)

Responding the 17 UN SDGs, Accton has identified and compiled our actions into seven goals with the description as follows:

Response to SDGs	Action Plan	Implementation results	Corresponding Chapters/ Sections
	<ul style="list-style-type: none"> The Company adheres to the belief that "employee health is the Company's most valuable asset" and has established a health management department composed of occupational nurses and occupational medicine specialists. Based on the three stages and five levels of preventive medicine, we take care of the physical, mental and spiritual health of our employees through health promotion, management and services, and strive to create a professional working environment. 	<p>★ Maternity Health Protection Plan A health protection program is implemented for female employees of childbearing age, during pregnancy, and postpartum to ensure their safety and well-being in the workplace. In 2021, the Company received the Excellent Workplace Award for "Maternal Health Friendly Award" and obtained the "Excellence Certification for Breastfeeding (Nursing) Rooms" in 2023.</p> <p>★ Abnormal workloads protection program (cerebral cardiovascular disease follow-up) Based on employees' annual health examination data, assessments were conducted to evaluate the risk of cardiovascular disease and abnormal work-related stress, with high-risk groups identified for follow-up protective measures. In 2024, in accordance with regulations, a total of 10 employees requiring physician consultations were provided with the necessary support, achieving a 100% completion rate.</p> <p>★ Elderly Protection Program The Executive Yuan promotes the formulation of the Employment Promotion Act for middle-aged and older adults (defined as those aged 45 to 65) and elderly individuals (over 65). It establishes the "Safety and Health Guidelines for Middle-aged, Older, and Elderly Workers". In order to prevent the decline of physical functions from affecting work efficiency or even causing occupational hazards, the department has designed a suitability assessment questionnaire based on this guideline. In addition to ensuring whether the work is affected by illness or injury, it also helps to understand the Work Ability Index. According to the results of the 2024 Annual Assessment Questionnaire, 7 people were rated as weak in work ability, 6 completed the physician interview, and 1 person had resigned and therefore was not consulted. In the future, we will continue to implement the health protection plan for the middle-aged and elderly individuals, assess their work suitability and provide early assistance to improve their work efficiency.</p> <p>★ Annual health checkup/new employee health checkup/special transfer assessment The annual health checkup items are adjusted every year based on the disease incidence, age, gender and employees' health checkup reports from previous years from the National Health Administration. We also provide physical examinations for new employees and special hazard health examinations for special operations personnel to protect the health of our employees. After the health check, abnormality follow-up, health education and job assessment will be carried out according to the report results. We will continue to use good health management models in the future, hoping to increase the abnormal re-examination rate while also improving the overall health level of our employees.</p> <p>★ Case management and follow-up The focus of the cases is on cancer, cardiovascular disease and other diseases that affect work or life, such as epilepsy, mental illness, serious accident injuries, etc. The sources of the cases include work-related injuries, accidents and self-reporting by supervisors or employees. In 2024, case management followed up with 7 individuals: 4 with cancer and 3 with cardiovascular issues. By tracking the employees' health conditions, we continue to provide relevant medical advice or assistance. In addition to referencing national cancer statistics, we also track the occurrence rates of different types of cancer within the Company to inform our cancer screening subsidy program and aim for effective utilization. In 2020, the Company received the Excellent Workplace Award for "Health Care Award."</p> <p>★ Cancer screening subsidies According to the Ministry of Health and Welfare, cancer has remained the leading cause of death for 41 consecutive years. Considering the Company's historical cancer case statistics, in order to achieve early detection and early treatment, we continue to offer cancer screening subsidies for six types of cancer among the top ten causes of death (such as lung cancer, colorectal cancer, stomach cancer, breast cancer, gynecological cancer, and thyroid cancer). Aside from offering a subsidy for gastrointestinal endoscopy every five years, we provide subsidies for other screenings every two years. To ensure continuous follow-up, we also offer subsidies for follow-up consultation fees and partial burdens for employees with abnormal screening results. A total of 496 people participated in 2024. Employees with abnormal test reports were included in the special group health management, and their follow-up visits were tracked regularly.</p>	<p>4.4 Safeguarding Employee Health</p>

Response to SDGs	Action Plan	Implementation results	Corresponding Chapters/Sections
3 GOOD HEALTH AND WELL-BEING 		<p>★ Influenza Vaccination Drive In order to enhance the immunity of employees, Accton promotes on-site flu vaccination every flu season. In Hsinchu, the company partners with local clinics to offer convenient on-site vaccination services and discounted flu shots to encourage participation. Employees who are more susceptible to respiratory infections, as identified through the attendance system, are especially encouraged to get vaccinated. For high-risk individuals eligible for government-funded vaccines, related information is provided via email or text messages. Accton remains committed to employee health and well-being and continues to proactively address multiple health risks.</p> <p>★ Start "Activate" Health. Career life Level Up A healthy lifestyle can prevent the occurrence of chronic diseases. In 2023, we started to promote healthy eating from the perspective of "eating habits" and won the Nutrition and Health Award. In 2024, the focus of health promotion will be on "developing exercise habits", with the main theme of "exercise point accumulation". This will include fun online health education games, seminars, and group and individual competitions themed around weight loss, offering relevant health resources. The analysis results show that employees who participated in group activities had better success in achieving health goals, with an effective weight loss rate of 82.76%. This can serve as a direction for future activity design. However, it is necessary to strengthen individualized planning for activities to improve employee participation rates and ensure ongoing execution, which will more effectively build the health capital of Accton employees. Accton Group has received recognition for its promotion of healthy workplaces, having been awarded the "Healthy Workplace Certification and Health Activation Mark" by the Ministry of Health and Welfare's National Health Agency in 2017, 2019, and 2021. We have applied for an extension in 2024, with the goal of passing certification in 2025.</p>	4.4 Safeguarding Employee Health
	<ul style="list-style-type: none"> Child and youth care Aid for disadvantaged children and youth Provision of meals for disadvantaged children and youth Children and youth advocacy initiative 	<p>★ Held 49 campus lectures</p> <p>★ Provided over 20,000 meals to over 100 children</p> <p>★ Produced and broadcasted 4 episodes of podcast programs related to children and youth issues and 2 special reports</p>	5. Social Engagement
	<ul style="list-style-type: none"> Elderly care Active aging Initiative on the concept of self-reliance support 	<p>★ Trained 58 senior students, taught them podcast-related production skills, and recorded 50 podcast episodes.</p> <p>★ Organized 9 seminars to promote the concept of self-reliance support and produced 48 podcast episodes.</p>	5. Social Engagement
4 QUALITY EDUCATION 	<ul style="list-style-type: none"> Educational cooperation Empowering educators Innovative education promotion support Issues on campus 	<p>★ Visited 30 schools</p> <p>★ Organized 15 teacher training sessions and 35 campus and online lectures</p> <p>★ Affected 960 educators and benefited 4,538 students</p>	5. Social Engagement
	<ul style="list-style-type: none"> Reading promotion Parent-child reading Reading equality 	<p>★ Organized 21 reading promotion activities</p> <p>★ Donated 943 books</p> <p>★ 16 corporate volunteers participated, with a total of 227 service hours</p>	
	<ul style="list-style-type: none"> Supporting artistic talents Enable artists to become drivers of social change 	<p>★ Supported 13 artists with a sense of social responsibility and participation</p>	

Response to SDGs	Action Plan	Implementation results	Corresponding Chapters/ Sections
	<ul style="list-style-type: none"> Popularize art experience Art workshops for everyone 	<ul style="list-style-type: none"> ★ Organized 22 cross-disciplinary art workshops, attracting 296 people of different nationalities and professions to participate. 	5. Social Engagement
	<ul style="list-style-type: none"> Create an arts and cultural venue for all people to share Based on the operation of Hsinchu Railway Art Village 	<ul style="list-style-type: none"> ★ The village attracted 415 course participants and welcomed 31,212 visitors. ★ According to the results of 422 questionnaires, 51.9% of the respondents chose the art village as their family outing destination. 	
	<ul style="list-style-type: none"> Recruitment, hiring, development, and compensation of employees are based solely on their work capabilities, without any differentiation based on gender. 	<ul style="list-style-type: none"> ★ At Accton, male employees constitute 50.3% of the workforce, while female employees account for 49.7%. Female supervisors make up 24.2% of all supervisory roles. ★ At Edgecore, male employees constitute 63% of the workforce, while female employees account for 37%. Female supervisors make up 27.3% of all supervisory roles at Edgecore. ★ At JoyTech, male employees constitute 60.5% of the workforce, while female employees account for 39.5%. Female supervisors make up 35% of all supervisory roles at JoyTech. ★ At Vietnam Accton, male employees constitute 61.8% of the workforce, while female employees account for 38.2%. Female supervisors represent 78% of all supervisory roles. ★ The gender pay gap at Accton is no greater than 0.4. (SDG5.5) 	4.1 Talent Attraction and Retention
	<ul style="list-style-type: none"> Safeguarding workers' rights, strengthening risk assessment, implementing education and training, expanding audit scope, and promoting workplace safety. 	<ul style="list-style-type: none"> ★ Strengthen Safe and Secure Working Environment (SDG8.8) Compared to 2023, in 2024 the Disabling Injury Frequency Rate is 1.12, decreased by 21%, while the Disabling Injury Severity Rate is 20, decreased by 13%. There were 0 major occupational accidents and all actual figures are consistently lower than the three-year industry average. ★ Optimizing Emergency Response Training (SDG8.8) In 2024, emergency response drills involving a total of 8,241 participants were conducted. The drills included evacuation exercises, fire extinguishing training, chemical spill response, civil defense training, emergency response team drills, and CPR+AED training. ★ ★Regular audits of migrant worker dormitories (SDG8.8) Our OSH Department audits migrant worker dormitories monthly, examining six major aspects including "building safety," "electrical safety," "fire evacuation," "food hygiene," "environmental cleanliness," and "epidemic prevention measures." Additionally, we demonstrate a spirit of partnership by providing guidance to improve migrant worker dormitory management companies continuously. This is a management measure rarely seen among industry peers. 	4.3 Safeguard Employee Safety
	<ul style="list-style-type: none"> Enhancing subcontractor management efficiency and supervising construction safety discipline. 	<ul style="list-style-type: none"> ★ Contractor Management In 2024, contractors conducted a total of 1,031 operations at the facility. All operations were preceded by on-site inspections and hazard notifications, achieving a 100% implementation rate. 	
	<ul style="list-style-type: none"> Develop high-quality, reliable, sustainable, and resilient network infrastructure, promoting global "ICT accessibility equality." 	<ul style="list-style-type: none"> ★ Actively promote open network platforms as a pioneer in Taiwan's network product industry. ★ We serve as a founding member of open network promotion organizations such as OCP, TIP, DENT, and SONiC, contributing to accelerating innovation in core network infrastructure design, reducing network construction costs, and increasing network coverage through the popularization of network technology, promoting affordable quality networks for everyone. (SDG9.1) 	ESG Achievements

Response to SDGs	Action Plan	Implementation results	Corresponding Chapters/Sections
	<ul style="list-style-type: none"> Significantly reduce waste generation through prevention, reduction, recycling, and reuse. 	<ul style="list-style-type: none"> ★ Waste recycling and reuse: The recycling rate increased from 82% in 2023 to 84% in 2024. ★ There were zero major environmental law violation incidents reported. ★ Introduction of wood pallet waste reduction plan in 2022, implementing internal and external reuse reduction measures, achieving a 72% reduction in overall waste by 2024. ★ In 2024, the reuse rate of chemical empty drums reached 100%, generating a total of 2.2 metric tons of recycled plastic. This initiative is estimated to reduce approximately 748 kgCO₂e of carbon emissions from incineration. ★ Regarding the reuse of waste printed steel panel frames, all discarded steel panels were collected by suppliers. A total of 398 waste printed steel panels were sent out. If fully reused, this effort would result in a carbon reduction equivalent to approximately 7,840 kgCO₂e. 	3.3 Environmental Management
	<ul style="list-style-type: none"> Formulated the "Accton Group Quality Manual" (QMC-QA), and the "Product Hazardous Substance Criteria Management Procedure" (QPC-CE05) as well as other QMS documents as guidelines for implementing the green product system. Collect customer hazardous substance requirements and international regulations, and manage material hazardous substances through the Accton eGreen system. 	<ul style="list-style-type: none"> ★ Green Product System: Regular internal and external audits of the IECQ QC 080000 hazardous substance management system are conducted. The main production bases continue to pass the IECO QC 080000 annual certification. ★ Through raw material/process hazardous substance reduction and control, investigations of 3,408 product models were completed in 2024, with all models meeting 100% of international hazardous substance regulations/directives and customer requirements. 	3.4 Green Product Management
	<ul style="list-style-type: none"> Select and purchase environmentally sustainable products to contribute to environmental protection efforts. 	<ul style="list-style-type: none"> ★ Implementation of green procurement, prioritizing procurement of sustainable and eco-friendly products. Our Zhunan Plant adheres to the government's green procurement policy, prioritize the purchase of products certified with eco labels recognized by the Ministry of Environment, including packaging materials, office supplies, office equipment, and electrical appliances, etc. The Accton Zhunan Plant was once again recognized with the "Miaoli County Private Enterprise and Group Green Procurement - Outstanding Achievement Award" in 2024. 	2.3 Sustainable Supply Chain
	<ul style="list-style-type: none"> Mitigate the impact of climate change by regularly conducting greenhouse gas inventory and continuously implementing energy-saving measures. 	<ul style="list-style-type: none"> ★ Completed organizational greenhouse gas inventories for Accton Hsinchu Science Park, Zhubei AI Park, Zhunan Plant, JoyTech, and Vietnam Accton. ★ Participated in the Carbon Disclosure Project (CDP), with consistent scores of B for the Climate Change Questionnaire and B- for the Water Security Questionnaire. ★ The newly launched corporate headquarters at Zhubei AI Park was designed in accordance with the standards of a Green Building Silver Label. ★ Energy-saving and carbon reduction measures at each site: Hsinchu Science Park: Cleaning of chiller condensers and increasing chilled water outlet temperature Zhunan Plant: BI energy-saving optimization JoyTech: Replacement of central air conditioning system ★ Refinement of extreme weather response mechanisms (typhoon warning and response readiness), incorporated into the Company's Business Continuity Plan. (SDG13.3) 	3.1 Climate Change and Strategy 3.2 Energy Saving and Carbon Reduction

Participation in External Associations to Promote Internet Accessibility

Accton is dedicated to leveraging technology to bridge the gap between urban and rural regions, fostering connections between communities worldwide. This commitment to enhancing global ICT accessibility is demonstrated through active engagement in industry associations and technical alliances both domestically and internationally, fostering enduring relationships with vendors across the supply chain. In 2013, Accton joined the Open Compute Project (OCP) initiated by Meta and contributed multiple hardware platform designs through its brand, Edgecore Networks, becoming one of the pioneers in building an open network architecture. Accton Group participates in the following external organizations:

Accton Technology Corp

	Association Name	Method of Participation
1	Taiwan Association of Information and Communication Standards	Member
2	Peripheral Component Interconnect Special Interest Group (PCI-SIG)	Member
3	Taiwan Thermal Management Association	Member
4	Japan VCCI Council	Member
5	Wi-Fi Alliance	Member
6	Optical Internetworking Forum	Member
7	National Quality & Sustainable Excellence Alliance	Member
8	PCI Industrial Computer Manufacturers Group (PICMG)	Member

Edgecore Networks

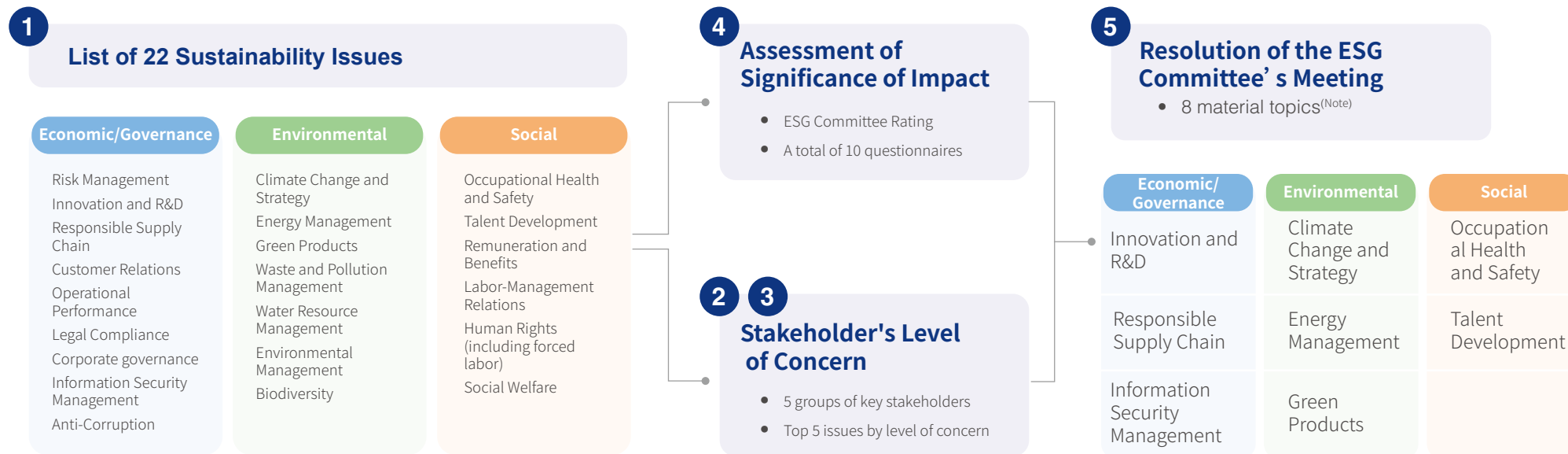
	Association Name	Method of Participation
1	Open Compute Project (OCP) Platinum Member	<ol style="list-style-type: none"> 1. First contributor in the Project with 17 designs certified by the Project. 2. Providing innovative hardware solutions for telecom companies. 3. Supports all OCP network software
2	Telecom Infra Project (TIP)	<ol style="list-style-type: none"> 1. First contributor for the design of the mobile base station cell site gateways 2. Developed the Cassini - a 100G optical switch 3. Designed and manufactured 400G cell site gateways that meet the TIP Bronze Certification standards.
3	Distributed Enterprise (DENT) Linux Linux Edge Network Switch Operating System Project	<ol style="list-style-type: none"> 1. Founding member 2. Contributed to Edge - Enterprise solution
4	SONiC (Software for Open Networking in the Cloud)	<ol style="list-style-type: none"> 1. One of the top five contributors in the association 2. Provide technical contributions to most SONiC platforms
5	Wi-Fi Alliance	Member
6	Taipei Computer Association member	Member
7	Taiwan External Trade Development Council	Member

Material Topics & Stakeholder Engagement

Analysis process of material topics

1. Collect sustainable issues	22 sustainability issues	<ul style="list-style-type: none"> Review international sustainability frameworks and assessments, including GRI Standards, the United Nations Sustainable Development Goals (SDGs), the RBA Code of Conduct, SASB Standards, the United Nations Global Compact, CDP, S&P Global Corporate Sustainability Assessment (CSA), among others, as well as customer requirements, to select 22 sustainability issues. 9 issues in the economic/governance aspect, 7 issues in the environmental aspect, and 6 issues in the social aspect. In order to comply with the international sustainability information disclosure framework and trends, two new topics, "Environmental Management" and "Biodiversity", were added in 2024, and the following issues were renamed: "Supply Chain Management" to "Responsible Supply Chain" "Climate Change Response" to "Climate Change and Strategy" "Energy Caving and Carbon Reduction" to "Energy Management" "Waste Management" to "Waste and Pollution Management"
2. Identify stakeholders	5 groups of key stakeholders Customers, employees, suppliers, government agencies, shareholders/ investors	<ul style="list-style-type: none"> The identification method follows the five principles of the AA1000 SES (Stakeholder Engagement Standards), including: Dependency, Responsibility, Influence, Diverse perspectives, and Tension. Considering domestic and international development trends and the stakeholders encountered or impacted by operational needs, the Sustainability Committee and eight functional groups conducted materiality assessments, and identified five key stakeholder groups in 2021.
3. Stakeholders' level of concern	A total of 334 questionnaires were collected, and a new table titled "Top 5 Issues by Stakeholders Based on Level of Concern" was added	<ul style="list-style-type: none"> The Chinese and English versions of the "2024 Accton Group Corporate ESG Survey" online questionnaire were published to understand stakeholders' level of concern regarding Accton's sustainability issues, with a total of 334 questionnaires collected. "Level of concern" score: The highest score is 5 points, and the lowest, indicating very low concern, is 1 point. The average scores of level of concern ranged from 3.76 to 4.44, with no obvious lack of level of concern. In 2024, the analysis method was refined by adding a table titled "Top 5 Issues by Level of Concern", indicating the number of stakeholders concerned with each issue. This serves as a reference for internal assessment of the "significance of impact" and is addressed in the "Stakeholder Communication" section".
4. Assessment of significance of impact	10 questionnaires were collected and scored by the ESG Committee chairman, vice chairman, and 8 functional group executives	<ul style="list-style-type: none"> With reference to the recommendations of the GRI Standards (2021) for material topics, the Company reviewed the positive and negative impacts, as well as the actual and potential impacts of the aforementioned 22 sustainability issues on the "economy, environment, society, and human rights", and internally within the organization. The ESG Committee chairman, vice chairman, and 8 functional group executives each submitted a significant rating result in the form of a questionnaire survey, for a total of 10 questionnaires. "Significance of Impact" = "Probability of Occurrence" x "Degree of Impact" "Probability of Occurrence" score: 1 - 5 points, 1 point represents "probability of occurrence < 20%", 5 points represent "probability of occurrence > 80%" "Degree of Impact" score: 1 - 5 points, 1 represents "no impact", 5 points represent "irreversible impact" Plot a "Probability of Occurrence vs Degree of Impact" matrix (with priority given to negative impacts) Plot a "Significance of Impact vs Stakeholders' Level of Concern" matrix
5. Decision on material topics	8 material topics ^(Note)	<ul style="list-style-type: none"> Dual consideration: The ESG Office team compiled reports on the "significance of impact" and the "Top 5 Issues by Level of Concern - Number of Stakeholders" table. These were discussed by the ESG Committee and task force members at the "First Meeting of the 1st Sustainability Committee in 2024", where the material topics were finalized. <ol style="list-style-type: none"> Take the intersection of the "Top 5 Issues by Level of Concern". If there are sustainable development issues that are of high concern to up to 4 groups of stakeholders, they will be given priority in being selected as material topics. Provide "Significance of Impact's Score" results (with priority given to negative impacts) Considering the three material topics of laws and regulations, operations, and sustainability, namely "Economic/Governance, Environment, and Society", ESG Committee selected a total of 8 material topics^(Note) Formulate management policies and short-, medium- and long-term goals for material topics, review implementation results and track effectiveness every year. <p>(Note) The 9 material topics originally resolved by the ESG Committee's meeting included "human rights". In accordance with the spirit of GRI, human rights impacts have been considered in various aspects of internal impact assessments, so they are no longer listed as material topics. Instead, the corresponding GRI indicators are disclosed in the appendix as "Topic-specific Disclosures".</p>

Flowchart for identifying material topics



Change to material topics in 2024 :

- "Energy Conservation and Carbon Reduction" was renamed "Energy Management", to emphasize the energy conservation and carbon reduction related actions in Category 2.
- Compared with the 9 material topics in 2023, only "Risk Management" was removed in 2024. Since the impact score was not included in the top 3, and only one group of stakeholder listed it as one of the top 5 issues of concern. Although risk management was not a material topic for 2024, the relevant information is disclosed in "2.1 Risk Management" section. The 8 material topics in 2024 are the same as the remaining 8 material topics in 2023.

Note: Human rights issue was originally selected as a material topic for 2024, but since it has already been integrated into the impact assessment process, it will not be separately listed as a material topic. Relevant information is disclosed in the "Topic-specific Disclosures" and GRI Indicators 2-23 to 2-26 in the appendix. There are three other high-scoring issues that are not material topics, but relevant information is also disclosed in the report: Operational Performance (Section 1.2), Customer relationships (Section 1.4), and Corporate governance (Section 1.5)

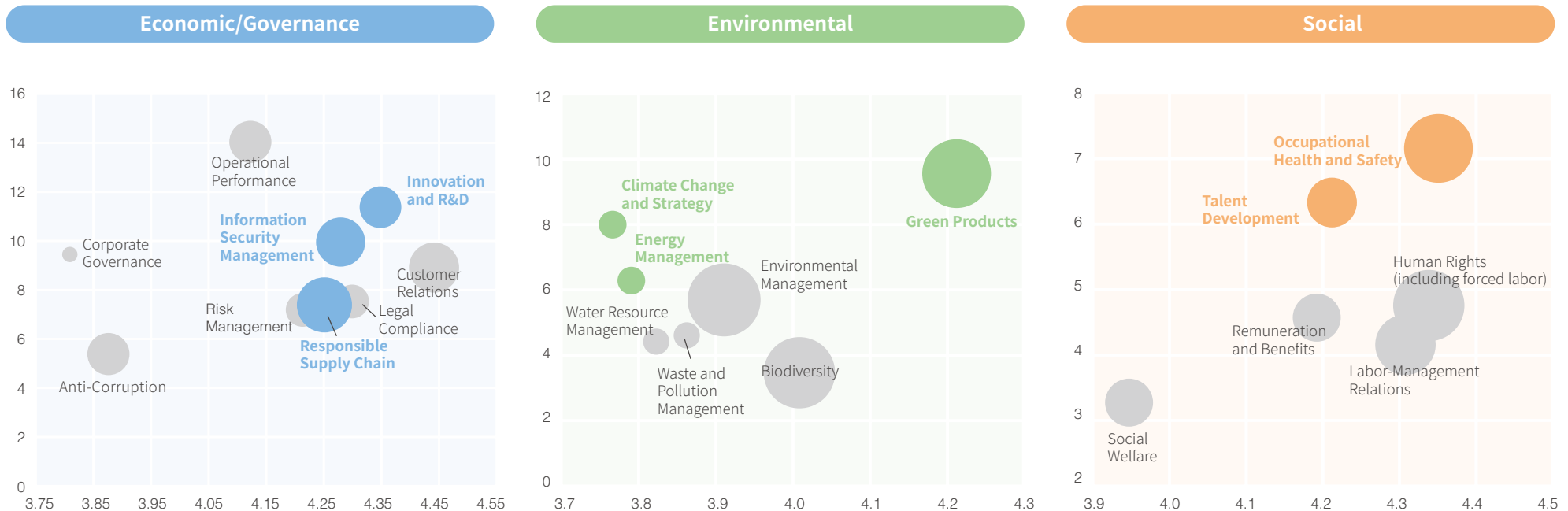
Comparison table of "Top 5 Issues by Stakeholders Based on Level of Concern" and "Significance of Impact's Score"

	Economic/Governance								
Sustainability Issues	Innovation and R&D	Information Security Management	Responsible Supply Chain	Operational Performance	Corporate Governance	Customer Relations	Legal Compliance	Risk Management	Anti-Corruption
Number of stakeholders for the top 5 issues ranked by level of concern	2 groups	3 groups	4 groups	2 groups	0 groups	3 groups	1 group	1 group	2 groups
Significance of Impact's Score	11.3	9.9	7.3	13.9	9.3	8.8	7.5	7.1	5.3
Material Topics	●	●	●						

	Environmental Aspect							Social Aspect					
Sustainability Issues	Green Products	Climate Change and Strategy	Energy Management	Environmental Management	Waste and Pollution Management	Water Resource Management	Biodiversity	Occupational Health and Safety	Talent Development	Human Rights	Remuneration and Benefits	Labor-Management Relations	Social Welfare
Number of stakeholders for the top 5 issues ranked by level of concern	1 group	0 groups	0 groups	1 group	0 groups	0 groups	1 group	2 groups	1 group	3 groups	1 group	2 groups	1 group
Significance of Impact's Score	9.7	8.1	6.4	5.7	4.7	4.5	3.5	7.2	6.4	4.8	4.6	4.2	3.3
Material Topics	●	●	●					●	●				

Matrix of Material Topics for 2024

Accton Technology established a materiality matrix based on three dimensions: the "Significance of Negative Impact" scoring table, the "Stakeholders' Level of Concern" questionnaire, and the number of stakeholder groups identifying the topic among their Top 5 concerns. Through the ESG Committee's meeting, three material topics were determined for each dimension, namely Economic/Governance, Environmental, and Social. The human rights issue under the social aspect was separately designated as Topic-specific Disclosures. A total of 8 material topics have been selected for 2024, as shown in the following matrix.



Description of the Material Topic Matrix

- X-axis: Stakeholders' level of concern
- Y-axis: Significance of impact's score (with priority given to negative impacts)
- Bubble size: Number of stakeholder groups for the "Top 5 Issues Based on Level of Concern" (since there are cases with 0 groups, the starting value is set at 1, and the number of groups is presented by adding 1 to the count).

Target Management Approach for Material Topics in 2024

The relevant responsible units report progress and results of the implementation of each material topic at regular ESG meetings. In the second quarter of 2024, Accton Tecúology established a monthly ESG meeting mechanism, with participation from members of the ESG Committee task force and the ESG Office. Relevant personnel were also invited depending on the scope of the project. A total of nine meetings were held throughout the year.

Target management approach for the eight material topics in 2024 is shown in the table below. The table presents the medium to long-term goals and management approach for each material topic, and also outlines the 2024 target setting, objectives and performance, performance boundaries, and achievement status. In addition, short-term goals for the following year (2025) are established.

Economic/Governance

Material topic: Information Security Management

Corresponding section/ policy commitment	2024 Goals	Management approach	Target and performance in 2024	Boundaries and achievements in 2024	Short-term goals (2025)	Mid to Long-term Goals (2026-2030)
2.1.2 Information Security Management/ I. Information Security Policy	Maintaining the effectiveness of ISO 27001 Information Security Management System	In addition to the transition work, we continue to implement consistency management measures in new factory areas, including Zhubei AI Park and Vietnam Accton.	Transition of ISO 27001 Information Security Management System to the 2022 new version	Each factory area within the reporting boundary: Obtained the latest version (● Met the target)	Strengthen information security management requirements for the supply chain and adopt relevant measures, including the following: <ul style="list-style-type: none"> Establish and require the signing of information security governance related contracts. Establish a supply chain security assessment questionnaire. Completed the signing of relevant documents. Suppliers are required to respond to regular evaluation questionnaires. 	Continue to maintain the effectiveness of ISO 27001 Information Security Management System and ensure consistency in management measures across new factories.
	There were 0 security incidents that interrupted operations due to hacker attacks or virus infections.	<ol style="list-style-type: none"> Deploy EDR/MDR advanced threat protection. Separate IT service/production/test and office network segments to reduce the risk of lateral movement. Deploy firewalls in critical areas and set them up in accordance with the principle of least privilege to reduce the risk of service exposure. Regularly perform vulnerability scanning, penetration testing, red team exercises and other information security activities, and perform mitigation operations and updates to reduce the exposure of weaknesses and vulnerabilities. 	There were 0 security incidents that interrupted operations due to hacker attacks or virus infections.	Each factory area within the reporting boundary: There were 0 security incidents that interrupted operations due to hacker attacks or virus infections. (● Met the target)	There is 0 security incidents that interrupted operations due to hacker attacks or virus infections.	Approve in the customer information security audit, without major deficiencies

Material topic: Innovation and R&D						
Corresponding section/ policy commitment	2024 Goals	Management approach	Target and performance in 2024	Boundaries and achievements in 2024	Short-term goals (2025)	Mid to Long-term Goals (2026-2030)
2.2 Innovation and R&D	Review R&D achievements and patent portfolio.	<ol style="list-style-type: none"> 1. Establish specific incentive measures to continuously motivate employees to focus on patent quality. 2. Strictly implement the evaluation process before patent application, and stipulate that proposals that have not been approved by the internal committee will not be submitted to avoid the increase in the number of patents. 	<ul style="list-style-type: none"> Accumulated 1245 patent applications Mass production and maintenance of 400Gbps products Mass production of 800Gbps products 	<p>Entire group:</p> <p>The number of patent applications has reached the target and new products have been put into mass production.</p> <p>(● Met the target)</p>	Inventory innovation results and transform them into proposals.	Carry out the patent portfolio of related technologies in line with the Company's product development direction.
	Ensure R&D investment exceeds 3.5% of revenue	Set clear KPIs, the annual R&D investment amount must not be less than 3% of revenue, and verify the investment amount.	R&D expenditure accounts for 4% of revenue	<p>Entire group:</p> <p>R&D expenditure accounts for 4% of revenue.</p> <p>(● Met the target)</p>	Ensure R&D investment exceeds 3.5% of revenue.	The annual R&D expenditure is more than 3.5% of the revenue to ensure the competitive advantage of the industry.

Material topic: Responsible Supply Chain						
Corresponding section/ policy commitment	2024 Goals	Management approach	Target and performance in 2024	Boundaries and achievements in 2024	Short-term goals (2025)	Mid to Long-term Goals (2026-2030)
2.3 Sustainable Supply Chain/ <u>Sustainable Procurement Policy</u>	Introducing ISO 20400 Sustainable Procurement-Guidance	In accordance with the ISO 20400 Sustainable Procurement-Guidance, we have formulated Accton's sustainable supply chain management policy and updated the relevant supplier evaluation documents, and required suppliers to respond in different stages.	Passed the ISO 20400 Sustainable Procurement-Guidance performance assessment and received 3.53 points, achieving the Intermediate level.	Accton Tecúology: Passed ISO 20400 performance assessment. (● Met the target)	Following the adoption of ISO 20400, revisions are made to the contracts, the supplier social and environmental responsibility agreement, the supplier Code of Conduct (CoC) self-assessment checklist, and the RBA assessment table (for manufacturers/distributors).	Promote sustainable supply chain management and integrate it into the procurement process.
	2021-2024 Target: Conduct a code of conduct survey based on the Responsible Business Alliance (RBA) standards for the top 200 production material suppliers by transaction value (i.e., key suppliers).		From 2021 to 2024, the number of suppliers that completed the survey was: 72 in 2021, 116 in 2022, 153 in 2023, and 105 in 2024, for a total of 446 suppliers.	<p>Total of each factory area within the reporting boundary:</p> <p>The number of suppliers surveyed reached the target.</p> <p>(● Met the target)</p>	<p>A total of 112 material manufacturers and agents are required to respond to the new version of the document and implement it in three phases.</p> <p>The goals and plans are as follows:</p> <p>45 suppliers in 2025 (phase 1)</p> <p>36 suppliers in 2026 (phase 2)</p> <p>31 suppliers in 2027 (phase 3)</p>	

Environmental

Material Topic: Climate Change and Strategy

Corresponding section/ policy commitment	2024 Goals	Management approach	Target and performance in 2024	2024 Performance Boundaries and Achievements	Short-term goals (2025)	Mid to Long-term Goals (2026-2030)
3.1 Climate Change and Strategy	Engage with stakeholders to implement the carbon reduction plan in stages.	We track regulations and international trends every year, review carbon emissions, and plan and implement carbon reduction plans to achieve carbon reduction targets.	Purchased 2,200 I-RECs in 2024.	Total of each factory area within the reporting boundary: Purchase quantity of I-REC reached the target. (● Met the target)	1. Purchase 2,500 I-REC 2. Install solar power generation in Accton Zhubei AI Park	Reduce carbon emissions by 50% by 2030. (base year of 2021)

Material Topic: Energy Management

Corresponding section/ policy commitment	2024 Goals	Management approach	Target and performance in 2024	2024 Performance Boundaries and Achievements	Short-term goals (2025)	Mid to Long-term Goals (2026-2030)
3.2 Energy Conservation and Carbon Reduction/ Energy Policy	Electricity intensity (MJ of electricity/revenue) reduced by 25% (A total reduction of 25% from 2024 to 2026)	1. Electricity consumption inventory: Electricity meters are set up in different areas and the data is uploaded to the cloud to monitor electricity consumption. 2. Production optimization: Analyze abnormal power consumption and improve hotspots. 3. Equipment improvement: Adjust the test method to reduce energy consumption.	Electricity intensity decreased by 18.3%. (base year: 2021)	Total of each factory area within the reporting boundary: Electricity intensity decreased by 18.3%. (▲ in progress)	Electricity intensity decreases by 25%.	Improve energy management effectiveness and reduce total electricity intensity by 25% from 2026 to 2030. (base year: 2021)

Material Topic: Green Products

Corresponding section/ policy commitment	2024 Goals	Management approach	Target and performance in 2024	2024 Performance Boundaries and Achievements	Short-term goals (2025)	Mid to Long-term Goals (2026-2030)
3.4 Green Products Management/ Corporate Sustainability Management Policy	2022-2024: Completed ISO 14067 carbon footprint verification for three products.	1. Through the system's automatic connection to the enterprise system, data on production, logistics and raw material procurement can be obtained. 2. Clearly define the data collection scope of the carbon management system to avoid system performance degradation due to excessive data complexity. 3. Regularly arrange system performance inspection and data verification work every year to detect and correct erroneous data in a timely manner.	Completed ISO 14067 carbon footprint verification for the third product.	Entire group: Completed verification. (● Met the target)	<ul style="list-style-type: none"> 2025–2026: Implement automated product carbon footprint inventory at Vietnam Accton and Accton Zhubei AI Park. 2025: Plan to improve product energy efficiency. 	Fully automate the carbon footprint assessment process.

Social

Material Topic: Talent Learning and Development

Corresponding section/policy commitment	2024 Goals	Management approach	Target and performance in 2024	Performance boundaries and achievements in 2024	Short-term targets for 2025	Mid to Long-term Goals(2027-2029)
4.2 Talent Learning and Development	Construct professional functional maps for the three major teams: Business, R&D, and PM.	<ol style="list-style-type: none"> Plan and arrange training courses based on the Company's operating goals and unit needs. Record teaching materials when the course is opened. Edit and compile online teaching materials and publish them on the internal training system. 	The R&D department developed 104 courses, the sales department developed 22 courses, and the PM department developed 25 courses, for a total of 151 courses. Including courses for other occupations, a total of 217 courses.	Accton & Edgecore: The number of training courses has reached the target. (● Met the target)	Continue to assist units in optimizing their learning blueprints, improving employees' professionalism, and supporting the Company's operational goals.	Develop professional functional maps to support the achievement of operational goals. Optimize system mechanisms, design comprehensive systems and methods, and encourage employee-initiated learning to improve individual performance and potential.

Material Topic: Occupational Safety and Health (Safety)

Corresponding section/policy commitment	2024 Goals	Management approach	Target and performance in 2024	Performance boundaries and achievements in 2024	Short-term targets for 2025	Mid to Long-term Goals(2027-2029)
4.3 Safeguarding employee safety/ Environment, Safety, and Health Policies	There were 0 major occupational accidents.	<ol style="list-style-type: none"> Risk control: Analyze the causes and prevent recurrence. Engineering improvement: Physical isolation to reduce risk. 	There were 0 major occupational accidents.	Total of each factory area within the reporting boundary: The number of major occupational accidents was 0, and both FR and SR values met the targets. (● Met the target)	The number of major occupational accidents is 0.	There were 0 major occupational accidents.
	Disabling injury frequency rate (FR) ≤ 1.06	<ol style="list-style-type: none"> Case promotion: Include training on work-related injuries. Production line training: Only those who pass the test can operate the machine. 	Disabling injury frequency rate (FR): 0.88		Disabling injury frequency rate (FR) ≤ 0.84	Disabling injury frequency rate (FR) ≤ 0.65
	Disabling injury severity rate (SR) ≤ 22	<ol style="list-style-type: none"> Safety retraining: Enhance accident prevention awareness. 	Disabling injury severity rate (SR): 20		Disabling injury severity rate (SR) ≤ 19	Disabling injury severity rate (SR) ≤ 15

Material Topic: Occupational Safety and Health (Health)

Corresponding section/ policy commitment	2024 Goals	Management approach	Target and performance in 2024	Performance boundaries and achievements in 2024	Short-term targets for 2025	Mid to Long-term Goals(2027-2029)
4.4 Safeguarding Employee Health	Cultivate employees' exercise habits and effectively control their weight through health promotion	We conduct employee health checkups every year. Analysis of the results shows that the main health problems are obesity and metabolic syndrome. Therefore, we promote health promotion activities with this theme and plan gamification points collection, healthy meal discounts, dietary counseling, and sports knowledge education to enhance employees' health awareness.	<p>Won the "Vitality Award", but did not win the award after the review.</p> <p>Organize exercise point collection activities and record the achievement rate of participants in weight loss activities as follows:</p> <p>1. A total of 170 people participated in the exercise point collection activity, and the average score for whether it helped to develop exercise habits was 8.4 points (out of 10 points)</p> <p>2. A total of 55 people with BMI ≥ 24 participated in the weight loss activity, and the effective weight loss rate of 2kg reached 70.91%, with a total weight loss of 187.65kg.</p>	<p>Accton Hsinchu Science Park:</p> <p>Entered the review but did not win the award. (○ Targets not achieved)</p> <p>Accton Hsinchu Science Park:</p> <p>Employees who participate in the event will develop exercise habits and have a healthy understanding of weight control (● Met the target)</p>	<p>1. More than 80 employees with BMI ≥ 24 participate in weight loss activities, and the rate of participants losing 2 kg is over 60%.</p> <p>2. Maintain a daily step count of 7,500 or more for at least 60 days during the campaign period, aiming for a 60% achievement rate.</p>	Employees with BMI ≥ 24 who participate in weight loss activities lost ≥ 2 kg, with an achievement rate of more than 60%.
	(Expected to promote a smoke-free workplace by 2025)	Cooperate with government policies to prevent tobacco harm and design smoking cessation activities to encourage employees to reduce factors that harm the work environment and personal health.	-	Accton Hsinchu Science Park (Expected to be completed in 2025)	<p>Promote a smoke-free workplace by 2025</p> <p>1. More than 100 people participate in the online health education game on tobacco harms, and participants' knowledge of tobacco harms increase by 20%.</p> <p>2. One smoker effectively maintains smoking cessation for more than one year.</p>	No medium to long-term goal planning.

① Descriptions of Positive and Negative Impacts and Assessments of Actual/Potential Impact

Note: (■) Actual Impact; (□) Potential Impact

Material Topic	Aspect	Positive Impact	Negative Impact
Information Security Management	Economy	Promote information security policies and initiate training and integration of ISO 27001 standards to foster a comprehensive awareness of information security, ensuring the protection of stakeholders' rights without infringement. Corporate business information and confidential information are also well protected, enhancing customer trust. (■)	Failure to conduct regular information security risk assessments leads to system vulnerabilities, resulting in the leakage of company secrets and customer privacy. (□)
Responsible Supply Chain	Economy	Stable, localized and timely supply chain services improve supply flexibility and R&D efficiency. Collaborate with supply chain partners to jointly reduce carbon emissions in pursuit of achieving net-zero targets. (□)	Failure to properly understand the status of the supply chain leads to damage to the environment, people and human rights. (□)
Innovation and R&D	Economy	Encourage Innovation and R&D and protect intellectual property rights. Develop low-carbon, high-efficiency products that meet sustainable trends while meeting customer needs (□)	Market demand is not consistent with the global carbon reduction trend. Product development needs to meet the expectations of multiple parties and find low-carbon materials, which increases R&D costs. (■)
Climate Change and Strategy	Environmental	Identify climate transition opportunities, collaborate with customers and supply chains, promote internal and external carbon reduction actions, continue to move towards carbon reduction goals, and deepen partnerships. (■)	Promoting climate transition strategies requires large investments, which may increase operating costs. (□)
Energy Management	Environmental	Use renewable energy, install energy monitoring devices on process equipment, and adopt green building design for new factories to increase the use of green electricity and improve energy efficiency, thereby reducing greenhouse gas emissions. (■)	In recent years, Accton's operations have grown, and it has added new factories and production equipment, which may bring challenges to achieving greenhouse gas reduction goals (■)
Green Products	Environmental	Regularly review hazardous substance management and adopt recyclable and reduced-volume packaging materials when designing product packaging materials. (■)	In order to comply with green product trends and customer requirements, more green indicators need to be incorporated or a life cycle management system assessment needs to be conducted, increasing the complexity of product design and the difficulty of material selection. (□)
Occupational Health and Safety	Social	Implement occupational safety education and training to ensure that employees have a sense of work safety and health, and to create a safety-conscious working environment. (■)	The working environment fails to provide employees with adequate safety equipment and prevention education, resulting in an increase in the number of recordable occupational injuries. (□)
Talent Development	Social	Promote a complete talent development plan, provide employees with space for appropriate development, and enhance employee capabilities and retention rates. (■)	Failure to provide inclusive training programs means workers are unable to develop appropriately, or they receive different treatment due to language, cultural customs, etc. (□)

Identification of Material Topic Impact Boundaries

Economy / Governance

Material Topic	Operational Significance	Internal Boundaries	External Boundaries				GRI Standards	Corresponding Chapters/Sections
		Employees	Suppliers	Clients	Investors	Government Agencies		
Information Security Management	Through systematic management and prevention, we can reduce information security risks, strengthen corporate digital resilience, ensure customer privacy and transaction security, and avoid business losses and reputation risks caused by cyber attacks	●	●	●	●	●	Customized topic	2.1.2 Information Security Management
Responsible Supply Chain	We rely on suppliers to provide localized, timely, and stable services to enhance supply chain flexibility and shorten new product development lead time. Collaborating with supplier partners, we aim to reduce supply chain carbon emissions and achieve decarbonized growth together.	●	●	●	●	●	204 Procurement Practices 308 Supplier Environmental Assessment 414 Supplier Social Assessment	2.3 Sustainable Supply Chain
Innovation and R&D	Investment in innovative R&D enables Accton to keep pace with the development of next-generation network technologies. Incorporating low-carbon and green design considerations during the development phase contributes to reducing environmental impact and supports the company's ability to maintain its market position and competitiveness.	●	●	●	●		Customized topic	2.2 Innovation and R&D

Environmental

Material Topic	Operational Significance	Internal Boundaries	External Boundaries				GRI Standards	Corresponding Chapters/Sections
		Employees	Suppliers	Clients	Investors	Government Agencies		
Climate Change and Strategy	Accton identifies climate risks to address both the risks and opportunities brought about by climate change.	●	●	●	●	●	201 Economic Performance	3.1 Climate Change and Strategy 3.2 Energy Saving and Carbon Reduction
Energy Management	Accton has set carbon reduction goals and is promoting a series of environmental management measures such as greenhouse gas emission management, energy, etc. The Company continues to improve and implement environmental sustainability.	●	●	●	●	●	302 Energy 305 Emissions	3.2 Energy Saving and Carbon Reduction 3.3 Environmental Management
Green Products	In product design, we conduct low-carbon management and hazardous substance control, continuously developing green design concepts and adhering to environmental regulations in various countries where we operate, continuously optimizing product designs to meet environmental sustainability requirements.		●	●		●	Customized topic	3.4 Green Product Management

Social

Material Topic	Operational Significance	Internal Boundaries	External Boundaries				GRI Standards	Corresponding Chapters/Sections
		Employees	Suppliers	Clients	Investors	Government Agencies		
Occupational Health and Safety	Accton ensures occupational health and safety for workers through policies and management mechanisms.	●	●	●	●	●	403 Occupational Health and Safety	4.3 Safeguarding Employee Safety 4.4 Safeguarding Employee Health
Talent Development	Talent forms the core foundation of corporate competitiveness. Accton offers diverse courses, establishes an internal instructor system to pass on workers' knowledge and skills, promotes departmental collaboration, and collectively enhances corporate competitiveness.	●		●		●	404 Training and Education	4.2 Talent Learning and Development



Stakeholder Engagement

Accton communicates with customers, employees, suppliers, government agencies, and shareholders/investors through various channels. Based on the results of the questionnaire survey on sustainable development issues, the table below lists the significance of the five major stakeholder groups to Accton and the sustainable development issues that they are most concerned about, and explains Accton's negotiation methods, actions taken and results of sustainable management.

Note: Issues marked with * are material topics for 2024

Clients

Significance: "Customer first" is a core value that we have long emphasized and actively implemented across various aspects of our business operations, aiming to establish strong partnerships with our customers.

Communication Method / Frequency	Issues of Concern	Accton's Response and Results
<ul style="list-style-type: none"> The Company's ESG Website and ESG Report (annually) QBR audit and ESG ratings (quarterly or semi-annually) Regular communication and discussion meetings (as per client needs) Customer satisfaction surveys (Accton, Edgecore) Brand newsletter (Edgecore/Monthly) International physical exhibitions/ seminars (from time to time) Webinar (from time to time) The Company's website, LinkedIn, and YouTube (from time to time) Integrity Next (annually) 	<ul style="list-style-type: none"> Human Rights Responsible Supply Chain * Climate Change and Strategy * Customer Relations 	<ul style="list-style-type: none"> Through methods such as discussion meetings, correspondence, assessments, and more, we responded to our customers' concerns regarding sustainability issues. Specific Results : <ol style="list-style-type: none"> We followed the Responsible Business Alliance (RBA) standards, implementing checks on labor, human rights, ethics, health and safety, environmental management, and other dimensions. We also required our supply chain partners to comply with these standards. We strengthened supply chain security control by implementing the ISO 28000 Security Management System, earning customer trust, and meeting their requirements for the safety of product sourcing, manufacturing, storage, and transportation from component procurement. Climate-related risks and opportunities are disclosed in alignment with the TCFD framework, with corresponding energy-saving and carbon reduction plans implemented. Continued to participate in the Carbon Disclosure Project (CDP), and received a B grade in the 2024 climate change rating and a B- grade in the water security rating. Collaborated with customers by integrating into their carbon footprint data platforms, using actual data to calculate Product Carbon Footprint (PCF) and carbon emissions in accordance with global standards. We conducted regular video conferences with clients at least once a week and made regular visits to ensure strong client engagement. Under our Edgecore brand, we participated in 11 international physical exhibitions and 6 online seminars to communicate and introduce our latest solutions to clients.

Email : sales@accton.com

Employees

Significance: Our employees are our most valued assets, and excellent talent is a crucial component of sustainable business operations. Therefore, we are committed to providing our employees with a high-quality work environment to attract and retain excellent talent.

Communication Method / Frequency	Issues of Concern	Accton's Response and Results
<ul style="list-style-type: none"> Labor-management meeting (quarterly) Occupational Safety and Health Committee (quarterly) Employee Welfare Committee (quarterly) Labor Pension Reserve Committee (quarterly) Employee briefing session (from time to time) Hold management meetings and departmental meetings (monthly, from time to time) Accton Portal (from time to time) Accton Whisper physical mailbox Accton Whisper e-mail (from time to time) Sexual harassment complaint hotline and email Follow-up for employees' injury or illness and health promotion activities 	<ul style="list-style-type: none"> Occupational Health and Safety * Talent Development * Human Rights Remuneration and Benefits Labor Relations 	<ul style="list-style-type: none"> To create a healthy and safe workplace environment for employees, we provide education and training for new and existing colleagues, and conduct contingency drills, with the following outcome: <ol style="list-style-type: none"> Following the concept of preventive medicine in three stages and five levels, we provide comprehensive health check-up items that are superior to what is required according to regulations. We organize health promotion activities to enhance employee engagement while educating them. Safety education and training covers various topics including general safety and health, hazard awareness, safe equipment operation, kitchen gas safety, and industrial instrument operation. A total of 8,241 training sessions were completed, including annual safety training for contractors. All employees of Accton and contractors have passed safety and health training. In 2024, 8,005 response drills were carried out, including evacuation drills, fire-fighting training, chemical spills, civil defense training, response team training, and CPR+AED training. A total of 91 participants attended the fire prevention awareness event held at Accton Technology Hsinchu Science Park. We comply with labor laws and international human rights norms, fostering good labor relations. The number of cases involving unethical conduct is reviewed monthly. At the quarterly Employee Welfare Committee meetings, updates on previous quarter's tracked items and activity information are provided to committee members, who then disseminate them to various departments, ensuring that employees fully understand welfare measures and related activities.

Email : hr@accton.com

Suppliers

Significance: The supply chain plays a crucial role in Accton's sustainable development. Accton is committed to collaborating with its supply chain partners to promote corporate social responsibility in areas such as economy and governance, environmental protection, and social inclusion. This collaboration aims to enhance ESG competitiveness and pave the way for a sustainable future.

Communication Method / Frequency	Issues of Concern	Accton's Response and Results
<ul style="list-style-type: none"> Supplier conference (annually) Supplier audits: As per the annual list of suppliers to be audited (from time to time) Telephone/e-mail (daily) 	<ul style="list-style-type: none"> Responsible Supply Chain * Innovation and R&D * Information Security Management * Green Products * 	<ul style="list-style-type: none"> In 2024, a total of 214 suppliers completed conflict mineral management and due diligence risk identification and assessment. Suppliers signed integrity commitments, with a total of 257 supplier entities signing. In 2024, we jointly hosted an information security seminar with industry, government and academia to convey the importance of cybersecurity resilience to supply chain partners. Introduced ISO 20400 Sustainable Procurement-Guidance in 2024 and obtained certification in 2025. From 2022 to 2024, a total of three products obtained ISO14067 carbon footprint certifications. Through the eGreen material hazardous substance management system, compliance with international regulatory requirements is ensured. Established the "WIC-CE05002 Product Hazardous Substance Management Specification" for suppliers to adhere to, exceeding international mandatory legal requirements and covering the international material declaration standard IEC 62474. To comply with RoHS/REACH hazardous substance requirements, a total of 461 new material reviews and 4,737 component recognitions were completed in 2024, and we requested suppliers to provide inspection reports.

Email : supplier@accton.com

Government Agencies

Significance: Understanding government policy trends and complying with regulations are fundamental to business operations. Responding promptly with relevant information as required by competent authorities also helps build trust.

Communication Method / Frequency	Issues of Concern	Accton's Response and Results
<ul style="list-style-type: none"> Official document correspondence and visit (from time to time) MOPS (from time to time) Company website (from time to time) Press releases (from time to time) Industry Value Chain Information Platform (from time to time) 	<ul style="list-style-type: none"> Operational Performance Legal Compliance Responsible Supply Chain * Green Products * Biodiversity Human Rights 	<ul style="list-style-type: none"> In accordance with regulatory requirements, we promptly respond to relevant messages and execute necessary measures. We regularly release updates to provide stakeholders with an understanding of the overall status of the Company. We ensure compliance with relevant regulations and the ISO 27001 Information Security Management System, continuously enhancing information security education and training to cultivate a culture of information security awareness among all employees Through the reduction and control of hazardous substances in raw materials/processes, a survey of 3,408 product models was completed in 2024, and all models are 100% compliant with international hazardous substance regulations/directives. In 2024, the Company participated in the ESG matching platform of the Forestry and Nature Conservation Agency of the Ministry of Agriculture, independently applying for a project under the "Wildlife Conservation" category to align with the growing attention to biodiversity issues both domestically and internationally.

✉ Email : IR@accton.com

Shareholders / Investors

Significance: Shareholders and investors are supporters of corporate operations, providing accurate and transparent information on the Company's business status and sustainable actions to safeguard shareholder interests.

Communication Method / Frequency	Issues of Concern	Accton's Response and Results
<ul style="list-style-type: none"> The Company's ESG Website and ESG Report (annually) Annual general shareholders' meeting (annually) Investor conference (annually) Annual financial report (monthly and quarterly) Investor questionnaire survey (from time to time) 	<ul style="list-style-type: none"> Innovation and R&D * Operational Performance Customer Relations Responsible Supply Chain * Information Security Management * 	<ul style="list-style-type: none"> Release the latest information promptly for shareholders and investors to be informed of the Company's situation as a whole. In alignment with the evaluation process of the Financial Supervisory Commission, Accton was ranked within the 36%–50% range in the 2024 Corporate Governance Evaluation. Promptly respond to investors' concern. Participated in sustainability assessments conducted by investment institutions. For details, please refer to the "ESG Achievements" section.

✉ Financial Information: IR@accton.com

✉ Non-financial Information: csr@accton.com

In 2024, relevant contact windows were established for various stakeholders, as indicated in the table above. To enhance communication between stakeholders and the highest governance unit of the company, starting from 2022, the highest governance unit has appointed a proxy, namely the Chief Corporate Governance Officer. The Chief Corporate Governance Officer consolidates important ESG topics related to stakeholders and reports them to the highest governance unit. The highest governance unit then deliberates each issue to ensure comprehensive communication with stakeholders.

1 About Accton

- 1.1 Company Profile
- 1.2 Operating Performance
- 1.3 Products and Services
- 1.4 Exceeding Customer Expectations
- 1.5 Corporate Governance
- 1.6 Ethical Management



Company Profile

Accton Technology Corporation

Date Established	Feb 9, 1988
Headquarters	Taiwan Zhubei AI Park
IPO	Publicly listed on the TWSE in 1995 Stock Code: 2345
Market Capitalization	NT\$ 8,800,000,000
Industry	Communication Network

Accton Technology Group in 2024



Global Employees
6,930



Consolidated Revenue
NT\$110.424 billion
(+ 31.16% YoY)



Total Shipments
8.93 million units



Paid-in Capital
NT\$5,611,178,970

Accton Technology Headquarters

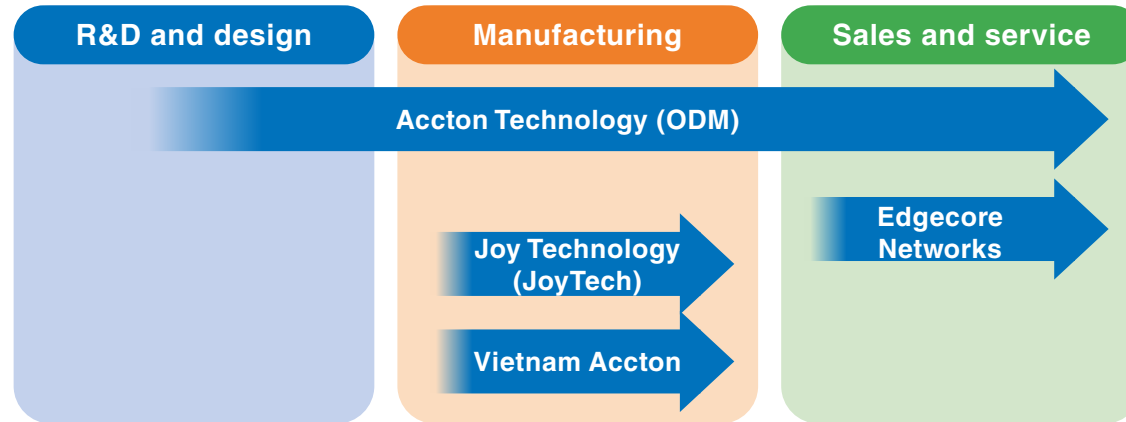


With 35 years of experience in the design and development of network products, Accton's professional international team is committed to developing advanced, economic, and reliable products. As a leader in the design of open hardware platforms for data centers, metro Ethernet, telecommunication networks, school/enterprise networks, and software-defined wide area networks (SD-WAN), the Accton Group satisfies client needs around the world for next-generation designs through close long-term partnerships.

From end-users to hyperscale data centers, and telecom network operators, our product portfolio encompasses data center switches, metropolitan and enterprise-grade switches, server switches, smart network interface cards, 5G cell site gateways, telecom core routers, edge computing servers, enterprise wireless access, broadband access and gateways, smart sensors, and more. We continue to provide efficient and complete services to the world's top clients and strive to bridge the gap between urban and rural areas, thereby connecting all communities around the world.

As Accton Technology expands into the Accton Group with multiple affiliate companies, our strong sense of mission and social responsibility ensure that the Group actively participates in activities that give back to society. We have instilled environmental protection awareness in all our designs and manufacturing processes.

Group Subsidiaries Value Chain



The Accton Group provides customers with a comprehensive range of services, including research and development, design, manufacturing, production, and sales. Through its subsidiary, Edgecore Networks, it promotes and sells proprietary brand products and services. In addition to Accton Taiwan, the group also operates subsidiaries such as Joy Tecúology and Vietnam Accton, offering diverse manufacturing bases. To date, Accton's business footprint spans across 14 locations worldwide, including North America, Europe, and Asia. Our primary operational hubs are located in Taiwan and China, encompassing both research and development centers as well as production facilities.

- North America: The United States (California) - Sunnyvale, Carson, Irvine.
- Asia: Taiwan - Taipei, Hsinchu, Zhubei, Zhunan, Taichung, Tainan; China- Shenzhen, Shanghai, Nanjing, Xi'an, Wuhan; Vietnam

Global Service Locations



Global Coverage Worldwide Fulfilment, Supply Chain, and Shipment

Asia

Taiwan Zhubei (New)	Taiwan Hsinchu	Taiwan Zhunan	China Shanghai	Vietnam Vinh Phúc
<ul style="list-style-type: none"> • Manufacturing • Tech Support • RMA • Warehouses 	<ul style="list-style-type: none"> • R&D • Tech Support • RMA • Warehouses 	<ul style="list-style-type: none"> • Manufacturing 	<ul style="list-style-type: none"> • R&D 	<ul style="list-style-type: none"> • Manufacturing
			China Shenzhen	
			<ul style="list-style-type: none"> • Manufacturing • RMA 	

North America

California Irvine	California Sunnyvale
<ul style="list-style-type: none"> • Manufacturing • RMA • Warehouses 	<ul style="list-style-type: none"> • R&D • Tech Support

EMEA

Netherlands Eindhoven
<ul style="list-style-type: none"> • RMA • Warehouses

Accton Technology - Design, R&D, Manufacturing, Sales

An industry leader in advanced technology for hyperscale data centers, AI, and edge computing

Accton Technology is dedicated to the comprehensive research, design, and manufacturing of Ethernet and wireless equipment. With a diverse and complete product portfolio, outstanding communication technology research capabilities, and close partnerships throughout the global networking industry supply chain, Accton provides diversified network communication equipment and solutions to major network, information, and telecommunications operators. Through a Joint Design Manufacturing (JDM) collaboration model, Accton drives global networking innovation via ODM, offering cutting-edge solutions renowned for technological innovation and manufacturing quality. The rising demand for networking has significantly fueled the company's success.



Watch our corporate introduction video here
<https://youtu.be/YAbDQuJYxfc?si=TsoawRrHmxLNQAw1>

Brand Sales - Edgecore Networks

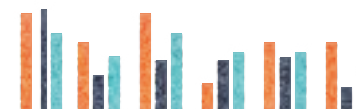
Edgecore Networks is a subsidiary of Accton Technology, established in 2010, responsible for the global brand business. As a trailblazer in the field of open networking, Edgecore offers wired and wireless network solutions and professional services to data centers, service providers, and enterprise customers through global partners and system integrators. Edgecore offers a full range of open 1G-800G switches, core routers, access routers, terminal network equipment, packet forwarders, and wireless network products, and supports NOS and SDN software to meet various environmental needs. Edgecore has service bases in the United States, Singapore, and India. For more information, please refer to www.edge-core.com.

Industry Chain - JoyTech

JoyTech is the production base of Accton Technology in Shenzhen, China, established in 2005. It has 12 SMT production lines and 15 back-end assembly testing and packaging production lines. JoyTech currently employs a total of 990 colleagues. Through lean management and total quality management (TQM), we provide stable production capacity and excellent quality. JoyTech has successfully obtained TL 9000, ISO 9001, ISO 14001:2015, ISO 45001:2018, ISO 50001:2018, IECQ QC 080000:2017, and RBA third-party verification. JoyTech enjoys widespread recognition from international industry partners and has been repeatedly honored with prestigious local government awards for outstanding quality management.

Industry Chain - Vietnam Accton

Vietnam Accton serves as the production base for Accton Technology in Vĩnh Phúc Province, Vietnam. Established in 2023, it operates with 8 SMT production lines and 8 back-end assembly and packaging production lines, employing over 985 employees. Vietnam Accton has successfully obtained ISO 9001, TL 9000, IECQ QC 080000, ISO 14001, ISO 45001, ANSI/ESD S20.20 through third-party verification.



1.2 Operating Performance

In 2024, the consolidated revenue of Accton Group amounted to NT\$110,424,744,000, representing a year-on-year increase of approximately 31.1% compared to the same period in 2023. Accton Technology and its subsidiary, Edgecore Networks, accounted for 72% of the consolidated revenue in 2024.

Please refer to Accton Technology's 2024 Report for affiliated enterprises (<https://www.accton.com/esg-documents/>), the boundary of which was different from this Report. In this Report, Accton Technology is the reporting entity. Regarding the operating activities of Accton Technology, the part related to brand sales must be included in the operating activities of Edgecore, while the part related to manufacturing must be included in the operating activities of JoyTech. Other affiliated enterprises in the financial report are not included within the scope of this report because they do not significantly impact the operating activities of Accton Technology.

Accton consolidated

(in NT\$ '000)

	2020	2021	2022	2023	2024
Revenue	54,462,872	59,598,681	77,205,223	84,188,426	110,424,744
Gross profit	11,554,062	11,344,596	16,518,262	19,262,801	22,777,706
Net profit	6,402,663	5,440,726	9,632,608	11,501,097	13,601,477
Net profit after tax	5,048,353	4,705,059	8,165,812	8,920,165	11,999,671
Gross profit margin	21.21%	19.03%	21.40%	22.88%	20.63%
Net profit margin	9.27%	7.89%	10.58%	10.60%	10.87%



Major Product Sales and Sales Regions

The Company's main products include high-speed Ethernet switches, network access equipment (network appliances such as SmartNIC), and wireless network products/broadband Internet.

Product Category	2021	2022	2023	2024
Network Switches	63%	59%	68%	57%
Network Appliances	19%	27%	23%	36%
Network Access Switches	12%	9%	6%	4%
Wireless Network Equipment	4%	4%	1%	0%
Other Network Equipment	2%	1%	2%	3%
Total	100%	100%	100%	100%

Statistics of Main Sales Regions in 2024

Exports constituted 99% of overall product sales, and the main sales regions were the Americas, Asia Pacific, and Europe. For the distribution of main product sales regions in the most recent three years, please refer to the table below.

	2021	2022	2023	2024
Americas	60%	66%	71%	75%
Europe	21%	18%	12%	11%
Asia Pacific	18%	15%	16%	13%
Taiwan	1%	1%	1%	1%
Other Countries	0%	0%	0%	0%
Total	100%	100%	100%	100%

Government Subsidies

Government Subsidies Item	Nature of Subsidies	Subsidy Amount (NT\$ thousand)
Subsidy from the Workforce Development Agency	Employment subsidy	50
Subsidy from the Social Security Bureau	Birth Subsidy, Employment Retention Subsidy, Social Insurance Subsidy for Poverty Exit Population	2,427
Subsidy from the Department of Commerce	Foreign Trade Support Subsidy, Import and Export Trade Project Subsidy	2,071
Subsidy from the Taxation Bureau	Urban Construction Tax Reduction for Enterprises Employing Key Groups, Educational Surcharge	1,234

Exchange rate: Exchange rate of CNY to NTD on December 31, 2024: NT\$4.478

Dividends Distribution over the Years

Unit: NT\$ thousand

	2022	2023	2024
Cash dividends	4,201,117	5,603,834	6,172,297

Note: The profit distribution for FY2024 is expected to be resolved at the annual general shareholder's meeting scheduled for June 12, 2025

Shareholder Structure

The Company's shareholding structure primarily consists of foreign investments, individual investors, corporate entities, and financial institutions, with government agencies holding 11.37% of shares.

Shareholder Structure Amount	Government Agencies	Financial Institutions	Other Juridical Persons	Individual Shareholders	Foreign Institutions & Individuals	Total
Number of Shareholders	186	23	379	50,914	1,596	53,098
Number of Shares Held	63,781,561	34,408,993	66,932,591	67,479,106	328,517,646	561,117,897
Shareholding Percentage (%)	11.37	6.13	11.93	12.02	58.55	100

Employee Benefits by Region

Unit: NT\$ thousand

Employee benets	2022 年	2023 年	2024 年
Taiwan	4,892,483	5,558,098	6,458,667
China	1,152,166	1,050,615	950,077
Other regions	286,229	398,824	567,298
Total	6,330,878	7,007,537	7,976,042

Payment of Income Tax by Region

Unit: NT\$ thousand

Income tax	2022	2023	2024
Taiwan	1,944,593	2,487,114	2,815,026
China	143,261	290,554	278,795
Other regions	22,257	34,628	41,220
Total	2,110,111	2,812,296	3,135,041

1.3 Products and Services

Accton's technical team possesses over thirty years of extensive expertise in Ethernet software and hardware research, development, and design. Our R&D members are distributed across Taiwan, China, the United States, and Europe, dedicated to fully investing in next-generation IP technologies and actively tracking the ever-changing industry trends to expand the innovation and development of new technologies.

Thanks to our technical capabilities, Accton provides cost-effective ODM solutions for globally renowned network communication operators, telecom companies, and network service providers. Our solid international partnerships and strategic industry relationships help shorten product development cycles and bring products to market ahead of schedule.

Our services cover end-users to data centers and telecom rooms, providing comprehensive infrastructure solutions for cloud data centers, telecom networks, enterprise networks, edge computing, and campus networks.

By leveraging our core competencies, adopting advanced technology development, optimizing manufacturing processes, and utilizing big data analysis, we establish clear development directions. Combining AI and machine learning application trends, we strive to offer customers more energy-efficient and sustainable innovative products while continually reducing their carbon footprint.

Looking ahead to the next generation of network developments, Accton will continue to integrate the latest technologies into campus, enterprise, metropolitan area access, telecom, and cloud data center networks to provide customers with more advanced and reliable solutions.

Accton Solutions



▲ We offer the most comprehensive and holistic solutions in network infrastructure

Accton Group develops, designs, manufactures, and sells the following high quality products:

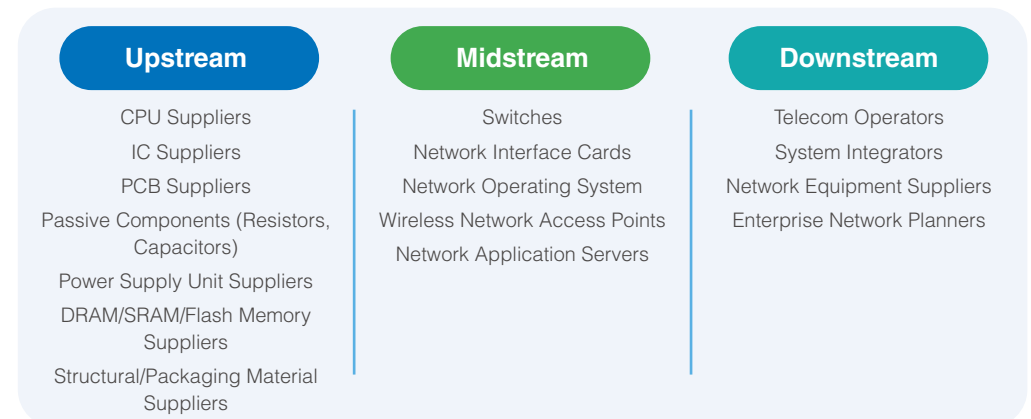
- Dedicated switches for large data centers (200G/400G data center switches)
- Modular Optical Coherent Switch
- Dedicated switches for large data centers (10G/40G/25G/100G Data Center Switches)
- L2/3/4 high-speed Ethernet switch (including Gigabit Multi-rate 2.5G/5G/10G)
- Power over Ethernet Switch (PoE+/PoE++)
- 5G base station return routers (CSR/DCSG: cell site routers/disaggregated cell site gateway routers)
- Fiber door-to-door series products (FTTx)
- Carrier-Class Access Network Product
- Carrier-Class Core Router
- Metro Edge Switch
- Switches with Synchronous Ethernet and IEEE1588
- Enterprise-grade integrated service gateways
- Enterprise-grade and telecom-grade wireless network base stations (Enterprise-Grade Wi-Fi AP/Bridge)
- Multi-Access Wireless Broadband Router/CPE
- Wireless base station controllers
- 5G (5th generation cellular) CPEs
- Driver software, network management software and network operating system software
- Long Distance Outdoor Millimeter-Wave Bridge
- Smart Gateway, Smart Energy Monitor and environment monitor System
- Smart Factory (AI-AOI inspection platforms)
- Smart Care for elderly care & ultra-low temperature monitor systems for biomedical sciences
- Servers with switch function
- Enterprise-grade SD-WANs
- 10/25/50/100 Gbps SmartNIC

- NVMe Server Storage
- AI training mezzanine/PCIe cards and appliance
- Edge Server
- FWA, Fixed Wireless Access
- Multi-gigabit Ethernet (2.5/5/10Gbps) enabled WiFi 7 802.11be MU-MIMO WLAN Access Point
- Cloud-based WLAN Access Points
- COM Express Module
- COM-HPC Module
- Network Cloud Packet Forwarder for AI/ML Distributed Disaggregated Chassis, DDC Architecture
- Network Cloud Fabric Engine for AI/ML Distributed Disaggregated Chassis, DDC Architecture

Industry Upstream, Midstream, and Downstream Relationships

Accton integrates upstream wired and wireless local area network chip manufacturers, leveraging its own R&D capabilities to provide integrated network platforms and systems that offer optimized network software and hardware to end users.

Accton broadens its range of materials and suppliers to ensure a steady supply of raw materials and maintains strong relationships with leading chip manufacturers. This strategy allows Accton to effectively manage component sources and information, seize market opportunities, and enhance existing collaborations in business, technical R&D, and manufacturing supply chains.



1.4 Exceeding Customer Expectations

The scope primarily covers Accton and its subsidiary, Edgecore, as Accton and Edgecore are responsible for business sales. Joy Tecúology (JoyTech) and Vietnam Accton are manufacturing factories and therefore do not conduct customer satisfaction surveys.

	2024 Goals	2024 Achievements	Short-Term Goals (2025-2026)	Medium- and Long-Term Goals (2026-2030)
Accton	<ul style="list-style-type: none"> Achieve a customer satisfaction score of 85 or above. Introduce a Cloud Outpost System to integrate the group's information flow. Improve supply chain production flexibility and disperse the risk of over-concentration of production capacity. 	<ul style="list-style-type: none"> Customer Feedback Score: 83 Zhubei AI Park and Vietnam Accton are planning to introduce the Cloud Outpost system to integrate the group's information flow. We have established presence in multiple countries, providing customers with more diverse manufacturing base options and improving the flexibility and stability of the supply chain. 	<ul style="list-style-type: none"> Achieve a customer satisfaction score of 85 or above. 	<ul style="list-style-type: none"> Achieve a customer satisfaction score of 85 or above. Strengthen personnel recruitment and training, enhance immediate tecúical support capabilities, and ensure the provision of better quality products and services. Increase investment in innovative tecúology and AI to provide customers with more choices and enhance customer value.
Edgecore	<ul style="list-style-type: none"> Achieve a customer satisfaction score of 86. 	<ul style="list-style-type: none"> Achieved a customer satisfaction score of 86. Improved customer feedback mechanism and enhanced customer service training. 	<ul style="list-style-type: none"> Achieve a customer satisfaction score of 86-89. Process optimization through data analysis Predictive maintenance planning and RMA (Return Merchandise Authorization) spare parts inventory setup Enhanced repair capability through tecúical training 	<ul style="list-style-type: none"> Achieve a customer satisfaction score of 90. Customer knowledge-sharing platform Continuous improvement of customer service processes

I. Accton Technology - Customer Relationship Management

2024 Customer Satisfaction Survey and Market Strategy

In 2024, Accton conducted a satisfaction survey on 11 key customers, and the overall satisfaction rate reached 83%. Customers have affirmed the Company's supply chain flexibility, innovation, and R&D capabilities. We will continue to make progress and actively enhance product technologies in various fields, especially in AI innovation, and provide diversified services to ensure that our customers maintain their competitive advantage in the market.

Global Supply Chain Layout and Geopolitical Risk Response

In recent years, the "NCNT" (No China, No Taiwan) trend has emerged, and reducing geopolitical risks has become a key issue in corporate operations. For this reason, Accton is actively building a production base in Vietnam as the starting point for a new cross-regional supply chain strategy, and is simultaneously expanding to other countries. In the face of global expansion, local talent training has become the primary challenge. Ensuring that production quality meets international standards is one of our important strategies to maintain competitive advantage.

Data Center Development Driven by AI Technology

With the rapid development of AI technology, market demand continues to upgrade, and most customers have an increasing demand for higher performance and larger-scale products, which in turn drives the innovation of next-generation data center technology. Accton regards this as a core development direction and continues to invest in technological innovation and optimization to ensure market competitiveness. The Company is committed to providing customers with cutting-edge technologies and solutions to help them maintain a leading position in the digital era.

II. Edgecore - Customer Satisfaction

Improving customer satisfaction has always been our mission, ensuring customer needs are met through regular satisfaction surveys. Over the past five years, we have evaluated various aspects, such as products, technical support, delivery, sales service, RMA processes, and website functions to comprehensively assess customer satisfaction and improve shortcomings.

Edgecore's Customer Satisfaction Scores Over the Past Six Years

Year	2019	2020	2021	2022	2023	2024
Average Score	82.4	86.4	86	86	86	86

Historical Customer Satisfaction Trends :

Performance in products, delivery, and sales staff services was outstanding, while the RMA process and website functionality still have room for improvement. Therefore, we will continue to improve customer satisfaction strategies by proactively communicating, providing innovative solutions, enhancing products and services, ensuring timely updates on RMA progress, and strengthening the environmental characteristics of products with a focus on sustainability. Our goal is to achieve a score of 90 or above.

We believe that by focusing on listening to customers and continuously optimizing with their needs at the core, we can surely earn higher recognition and support from customers. Thank you to the customers and partners who participated in this survey. Your valuable feedback is crucial to our continued growth. Let us work together to continuously improve customer satisfaction and create better opportunities for collaboration.

III. Participating in International Online Shows and Hosting Online Seminars

Through the brand Edgecore Networks, Accton participates in many renowned overseas IT and telecom exhibitions, directly introducing and showcasing the latest solutions to customers and distributors.

Physical Exhibitions :

2024/1/17-19 : JANOG53, Hakata, Japan
 2024/2/26-29 : MWC 2024, Barcelona, Spain
 2024/6/4-7 : COMPUTEX TAIPEI 2024, Taipei, Taiwan
 2024/7/8-10 : Taiwan Expo 2024 in India, New Delhi, India
 2024/7/3-5 : JANOG54, Nara, Japan
 2024/9/4 : Apresia Systems Seminar, Tokyo, Japan
 2024/10/14-18 : GITEX GLOBAL 2024, Dubai, United Arab Emirates
 2024/10/15-17 : OCP Global Summit, San Jose, USA
 2024/10/15-18 : India Mobile Congress 2024, New Delhi, India
 2024/11/11-13 : Fyuz Summit, Dublin, Ireland
 2024/11/19-21 : Super Computing 2024, Georgia, USA



▲ International Exhibitions: MWC 2024 in Barcelona, Spain



▲ International Exhibitions: COMPUTEX TAIPEI 2024 in Taipei, Taiwan



▲ International Exhibitions: OCP Global Summit in San Jose, USA

Online Seminars :

2024/5/30 : Introducing Edgecore Enterprise Solutions

2024/6/27 : エキスパートに聞く AI/ML 時代に最適なインフラの選択肢

2024/8/8 : エキスパートに聞く AI/ML 時代に最適なインフラの選択肢

2024/9/25 : Overview of Edgecore Telco & Service Provider Solutions and Use Cases

2024/10/22 : Overview of Edgecore Enterprise Data Center Solution and Use Cases

2024/11/27 : Overview of Edgecore AI Solutions and Use Cases



▲ Online Seminar : エキスパートに聞く AI/ML 時代に最適なインフラの選択肢

IV. Maintenance and Repair Services: Continuous Improvement, Fast Delivery

Edgecore

Edgecore Networks provides comprehensive technical support services, specifically covering :

1. Open Networking Switch, Legacy Switch, Wi-Fi
2. Hardware diagnostics, firmware updates, RMA application and return services, hardware failure analysis, and other hardware support.
3. Software/NOS Developer Hardware Support Services
Providing hardware information required for device development, such as BSP (Board Support Package), ECN (Engineering Change Notification), specification documentation, technical support for hardware diagnostics and debug tools, source code data for platform drivers, hardware integration verification testing, and early product hardware issue feedback consultation to achieve early hardware driver development and performance optimization.
4. EC SONiC Software :
For SONiC Software Users: Technical support, SONiC software evaluation, SONiC operation and usage training, SONiC version update services, and SLA services. For SONiC Software Developers: SONiC sub-license services, tailored SONiC development, SONiC version upgrade services, and SONiC integration verification testing (software diagnostic).

Edgecore operates a professional global support team that uses a comprehensive ticket system to provide pre-sales and after-sales services, ensuring the success of customers' businesses.

Product Technical Services

Item	2023 Results	2024 Goals	2024 Results	Mid- to Long-Term Goals
Average time for first response: (hours).	27.3	< 48	27.6	< 24
Average customer waiting days	17.1	< 15	16.8	< 14
Average days to resolve issues	20.3	< 22	20.5	< 20

Overall performance:

Average time for first response: Remained stable at 27.3 ~ 27.6 hours.

Average customer waiting days: Reduced from 17.1 days to 16.8 days.

Average days to resolve issues: Slightly increased from 20.3 days to 20.5 days.

Trend Analysis:

The average first-response time remained consistent, while the average customer wait time slightly improved, indicating that response efficiency was relatively stable.

However, the average time to issue resolution increased, suggesting potential challenges encountered in the overall problem-solving process.

Short-Term Plan:

Improve Customer Feedback Mechanism: Establish or improve the customer feedback system to collect customer opinions and complaints more promptly, analyze feedback data regularly, and respond quickly to customer needs.

Quickly Resolve Common Issues: Analyze common issues from the past year and develop quick response solutions. Enhance the knowledge management system with more self-troubleshooting solutions.

Enhance Customer Service Training: Improve the technical problem-solving capabilities and service efficiency of the customer service team.

Medium-Long-Term Strategy:

Customer Knowledge Sharing Platform: Establish a platform for customers to share their experiences and solutions.

Optimize Processes Through Data Analysis: Leverage data analysis tools to optimize technical service processes, establish a data analysis team to continuously monitor and improve technical support processes, and enhance efficiency.

Continuously Improve Customer Service Processes: Continue to optimize customer service processes to increase overall satisfaction.

Product Repair

Item	2023 Results	2024 Goals	2024 Results	Mid- to Long-Term
Repair Turnaround Time: (TAT)	45.66	< 45	47	<30

Edgecore Product Repair Department:

We understand that product reliability and after-sales service are critical factors for customers choosing Edgecore. To fully safeguard customer interests, Edgecore provides comprehensive product warranty and RMA policies, along with efficient service processes, to offer dedicated after-sales support. By implementing short-term plans and medium- to long-term strategies, we actively respond to challenges. The intent of these measures is to improve customer satisfaction and ensure that our services exceed customer expectations.

Since 2021, Edgecore's Product Repair Department has been committed to providing efficient and high-quality services. However, in 2023, we faced some challenges, particularly with a decline in our repair turnaround time (TAT) performance. Overall Performance and Trends Over in the Past 3 Years:

2022: Accepted 2,315 RMA applications, with average repair TAT of 42 days.

2023: Accepted 2,000 RMA applications, with average repair TAT of 46 days.

2024: Accepted 2,573 RMA applications, with average repair TAT of 47 days.

Short-Term Plan:

We have always been committed to exceeding customer expectations, particularly in product repair services. Despite facing supply chain challenges in 2023 and 2024, we have developed the following short-term plans to improve repair efficiency for 2025.

Regional Spare Parts: Establish RMA spare parts inventories to provide timely RMA parts for specific customers and regions, aiming to reduce wait times. The goal is to shorten the average repair turnaround time from 47 days to 38 days (short-term goal). In addition to providing RMA spare parts for specific regions, we continuously optimize the RMA order processing to achieve our medium- to long-term goals.

Medium-Long-Term Strategy:

To realize the long-term goal of reducing the average repair turnaround time to less than 30 days, we have initiated the following medium- to long-term plans.

Predictive Maintenance and Timely RMA Spare Parts: Establish a data analysis team to use big data techniques to analyze past repair data, predict future repair needs, and prepare the necessary spare parts and resources in advance, thereby reducing repair turnaround time.

Strengthen Technical Training: Enhance global product repair technical training in the midterm to ensure consistent technical proficiency across different regions, further improving repair efficiency.



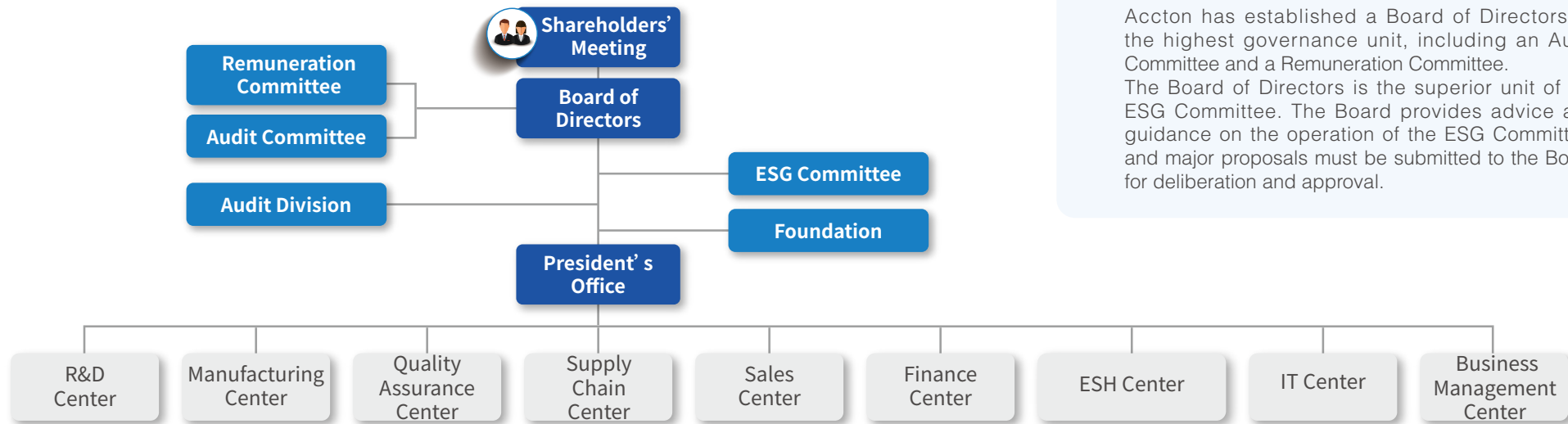
For more information, please visit the Edgecore online customer service website

<https://support.edge-core.com/hc/en-us>

1.5 Corporate Governance

Boundary Accton Technology

I. Corporate Governance Structure



Accton has established a Board of Directors as the highest governance unit, including an Audit Committee and a Remuneration Committee. The Board of Directors is the superior unit of the ESG Committee. The Board provides advice and guidance on the operation of the ESG Committee, and major proposals must be submitted to the Board for deliberation and approval.

II. Corporate Governance Goal

► Accton's corporate governance emphasizes transparency, foresight, functionality, and internationalization, aiming to maximize the interests of all shareholders.

The decision-making for goals related to business development and strategic vision lies primarily with the Board of Directors, including business plans, profit distribution, approval of important charters and contracts, budget and final accounts review, appointment and dismissal of the President and Vice President(s), and approval of real estate transactions and business investments.

III. Board of Directors

► The Chairman of the Board of Directors, serving as the highest-level manager of the company's operational organization, is appointed from among the directors.

1. Maintaining a Majority of Independent Director Seats to Establish an Impartial, Objective, and Detached Internal Control System

The Company adheres to a policy of having a majority of independent directors and has established the "Regulations Governing the Election of Directors"

- In accordance with legal regulations, all director appointments are made in compliance with these procedures. The nomination and selection process for director candidates, qualifications of independent directors, restrictions on concurrent positions, and other matters to be observed are all handled in accordance with relevant provisions of Company Act and relevant securities regulations.
- The Company places significant emphasis on the independence of its board members, not only by increasing the number of independent director seats but also by adhering to relevant regulations regarding the independence assessment and evaluation of independent directors.

The directors of the Company are individuals with extensive industry experience, high academic standing, and outstanding performance in other professional fields.

2. Diversification Policy in Composition of Board Members

- To achieve the aforementioned goals and enhance effectiveness, the Company has established a "Policy for Diversified Composition of Board Members," following the guidelines of the "Corporate Governance Best Practice Principles." The composition of the Board of Directors should consider diversity and formulate appropriate diversification policies based on the Company's operations, business model, and development needs. These policies should encompass but are not limited to the following two major aspects :
 - Basic Conditions and Values: Gender, age, nationality, and culture.
 - Professional Knowledge and Skills: Professional backgrounds (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.
- The Company had seven directors in 2024, including four independent directors, accounting for approximately three-fifths of all director seats, or about 57%. These directors were individuals with diverse backgrounds, extensive professional knowledge, experience, exceptional insights, and uphold high ethical standards.
- The independent directors had diverse expertise: two were from Taiwan, with backgrounds in finance, accounting, operations, risk management, administration, operations, and decision-making; one was from India, specializing in industry, operations, and international affairs; and one was from Japan, with expertise in management, leadership, and international affairs.
- The 13th Board of Directors exceeded the Financial Supervisory Commission's requirement of three independent directors by appointing Shu-Chieh Huang, Fa-Yauh Lee, Kobayashi Eizo, and Ankur Singla, totaling four independent directors. This move aimed to solidify the professionalization and transparency of corporate governance, with a focus on the interests of all shareholders.
- In 2024, seven board meetings were convened, during which proposals and reports covering : environmental issues (2), social matters (13), and business management (65) were deliberated. All proposals were submitted to the Board of Directors and passed.

Category Case	Environmental	Social	Governance
Proposal	1	10	47
Report	1	3	18
Total	2	13	65

3. Non-Compete and Conflict of Interest Recusal

- To prevent any potential conflicts of interest that may affect the interests of all shareholders, no member of the Board of Directors serves as a director or is a shareholder of any competing company.
- Our Company's Rules of Procedure for Board of Directors Meetings stipulates that if a director or a juristic person that the director represents is an interested party in relation to an agenda item, and the relationship could potentially compromise the Company's interest, the director shall state the significant aspects of the interested party relationship. At the respective meeting, such director may not partake in the discussion or voting on that agenda item and shall recuse themselves. Further, the director is prohibited from exercising the voting rights of another director in proxy.

4. Continuing Education

The rapid advancements in technology necessitate the continuous improvement of directors' skills in industry dynamics and professional management. To this end, the Company organizes training programs related to business management and industry trends, including:

- August 2024 : Discussion on Sustainable Risk Trends and Response Strategies
- November 2024 : Key DNA of Corporate Sustainable Governance and Integrity Management
- December 2024 : Director's Responsibilities in Corporate Governance: Insider Trading
- December 2024 : Director's Responsibilities in Corporate Governance: Breach of Trust

IV. Compensation Committee

- The fifth term of the Compensation Committee ended on June 12, 2024. The sixth term of the Compensation Committee (June 13, 2024 to June 12, 2027) consists of independent directors Fa-Yauh Lee, Shu-Chieh Huang , and Chih-Ping Chang. The Committee held two meetings in 2024.
- Duties and Responsibilities:
 - Establishment and regular review of the policies, rules, standards, and structure of performance evaluations and remuneration for directors and managerial officers.
 - Ensure that salary and performance are consistent, and that transparency and fairness are upheld to protect the rights and interests of shareholders.
- Directors and Executive Officers' Compensation Policy

Director remuneration is clearly specified in Article 18 of the Company' s Articles of Incorporation. If the Company reports a profit for the year, 1% to 11.25% shall be allocated for employee compensation. The remuneration for directors and supervisors shall be determined by the Board of Directors, with an allocation of no more than 1.5%.

The compensation of executive officers includes salary, retirement benefits, bonuses, and employee benefits. The compensation of executive officers is determined based on their job performance and achievement of performance goals, and is approved by the Board of Directors following review and recommendation by the Compensation Committee.

V. Audit Committee

- The 3rd term Audit Committee is composed of independent directors Shu-Chieh Huang, Fa-Yauh Lee, Kobayashi Eizo, and Ankur Singla, and convened 6 meetings in 2024.
- Duties and Responsibilities
 - Ensuring the proper presentation of the company's financial statements
 - Selecting, dismissing, and evaluating the independence and performance of certified public accountants
 - Ensuring the effective implementation of the company's internal controls
 - Ensuring the company's compliance with relevant laws and regulations
 - Managing the company's existing or potential risks

VI. Corporate Sustainability Committee (ESG Committee)

- To implement the Company's sustainable development goals and strengthen sustainable governance, the Company has established the "Accton ESG Committee Charter" in accordance with the Financial Supervisory Commission's "Corporate Governance Best Practice Principles for Listed Companies."
- In accordance with the "Accton ESG Committee Charter," an ESG Committee has been established under the Board of Directors to manage the organization's economic, environmental, and human rights impact responsibilities.
- The ESG Committee is chaired by Vice President Hsun-Te Li, and the first term has three members, including one board member. Eight relevant task groups (functional committees) are set up according to the scope of work, led by senior executives of relevant departments; and an ESG Office is established, staffed by colleagues from relevant departments, to implement sustainability matters and report progress to the ESG Committee on a regular basis.
- The ESG Committee reports to the Board of Directors, the highest governing body, on the implementation of important matters on an annual basis; and may submit proposals for review and approval at board meetings when necessary.
- In 2024, the committee will report to the Board of Directors on its operational status and material topics (including energy conservation and carbon reduction), and the Board of Directors will provide guidance and suggestions on the implementation and results of the Company's sustainability work.
- The annual ESG issues and report will be reviewed and approved by the Board of Directors.
- In 2024, the Board of Directors approved the "Accton Corporate Sustainability Information Internal Control Procedure," which clearly defines the sustainability information disclosure process and audit mechanism.

VII. Performance Evaluation

► Completion of the Board and Functional Committee Performance Evaluation Report

- To enhance corporate governance and the functions of the Board of Directors and its functional committees, the Company conducts performance evaluations in accordance with the "Regulations Governing Board of Directors Performance Evaluation."
- Evaluation Period: January 1, 2024 to December 31, 2024
- The Company's Board and functional committees undergo an annual performance evaluation, with an external professional independent institution or external expert team appointed at least every three years to conduct the evaluation. The evaluation is conducted in accordance with established procedures and indicators, and the report is completed by the end of the first quarter of the following year.
- The self-assessment adopted a questionnaire approach, with the content divided into 5 levels: 1 (Extremely poor, strongly disagree), 2 (Poor, disagree), 3 (Average, neutral), 4 (Good, agree), 5 (Excellent, strongly agree). The self-assessment results are scored out of 100, with weighted averages calculated. Evaluation Criteria: 100-90 (Excellent), 89-80 (Good), Below 79 (Needs improvement).

• Evaluation Statistics Results:

1. Board Performance Evaluation:

Evaluators: Meen-Ron Lin (Chairman, 12th term), Kuo-Hsiu Huang (Chairman, 13th term), Chiu-Hsia Wei (Director), Heng-Yi Du (Director), Shu-Chieh Huang (Independent Director), Fa-Yauh Lee (Independent Director), Kobayashi Eizo (Independent Director), Ankur Singla (Independent Director), for a total of eight evaluators.

Evaluation Items	Number of Questions	Total Score	Self-Evaluation Score	Difference	Weight (%)	Final Score
A. Participation in Company Operations	12	480	436	-44	26.7%	24.2
B. Enhancing Board Decision-Making Quality	12	480	444	-36	26.7%	24.7
C. Board Composition and Structure	7	280	271	-9	15.6%	15.1
D. Selection of Directors and Continuing Education	7	280	249	-31	15.6%	13.8
E. Internal Control	7	280	265	-15	15.6%	14.7
Total	45	1800	1665	-135	100.0%	92.5

Rating: Excellent

2. Board Member Evaluation :

Evaluators: Meen-Ron Lin (Chairman, 12th term), Kuo-Hsiu Huang (Chairman, 13th term), Chiu-Hsia Wei (Director), Heng-Yi Du (Director), Shu-Chieh Huang (Independent Director), Fa-Yauh Lee (Independent Director), Kobayashi Eizo (Independent Director), and Ankur Singla (Independent Director), for a total of eight evaluators.

Evaluation Items	Number of Questions	Total Score	Self-Evaluation Score	Difference	Weight (%)	Final Score
A. Grasp of Company Goals and Missions	3	120	111	-9	13.0%	12.1
B. Awareness of Director Responsibilities	3	120	113	-7	13.0%	12.3
C. Participation in Company Operations	8	320	294	-26	34.8%	32.0
D. Management and Communication of Internal Relationships	3	120	111	-9	13.0%	12.1
E. Director's Professionalism and Continuing Education	3	120	110	-10	13.0%	12.0
F. Internal Control	3	120	114	-6	13.0%	12.4
Total	23	920	853	-67	100.0%	92.7

Rating: Excellent

3. Audit Committee Performance Evaluation :

Evaluators: Shu-Chieh Huang (Independent Director), Fa-Yauh Lee (Independent Director), Kobayashi Eizo (Independent Director), Ankur Singla (Independent Director), for a total of four evaluators.

Evaluation Items	Number of Questions	Total Score	Self-Evaluation Score	Difference	Weight (%)	Final Score
A. Participation in Company Operations	4	80	74	-6	18.2%	16.8
B. Awareness of Audit Committee Responsibilities	5	100	90	-10	22.7%	20.5
C. Enhancing Audit Committee Decision-Making Quality	7	140	126	-14	31.8%	28.6
D. Audit Committee Composition and Member Selection	3	60	54	-6	13.6%	12.3
E. Internal Control	3	60	54	-6	13.6%	12.3
Total	22	440	398	-42	100.0%	90.5

Rating: Excellent

4. Remuneration Committee Performance Evaluation :

Evaluators: Shu-Chieh Huang (Independent Director), Fa-Yauh Lee (Independent Director), Chih-Ping Chang (Director), for a total of three evaluators.

Evaluation Items	Number of Questions	Total Score	Self-Evaluation Score	Difference	Weight (%)	Final Score
A. Participation in Company Operations	4	60	58	-2	26.7%	25.8
B. Awareness of Remuneration Committee Responsibilities	4	60	55	-5	26.7%	24.4
C. Enhancing Remuneration Committee Decision-Making Quality	5	75	71	-4	33.3%	31.6
D. Remuneration Committee Composition and Member Selection	2	30	29	-1	13.3%	12.9
Total	15	225	213	-12	100.0%	94.7

Rating: Excellent

Overall Rating :

The overall performance evaluation rating is: Excellent.

This year's evaluation highlighted a larger discrepancy in the participation in Company operations and the quality of decision-making by the board. This is mainly attributed to the higher number of external board members, who may not have immediate access to the Company's future strategies and development directions.

Increased interaction between the management team and board members is recommended to enhance the quality of the board's decision-making.

Overall, the board's operations are functioning well. The Company will continue to strengthen governance based on the results of this performance self-evaluation to further improve corporate governance effectiveness.

VIII. Corporate Governance Evaluation

The Financial Supervisory Commission's "Blueprint for Strengthening Corporate Governance in Taiwan" includes measures for conducting "Corporate Governance Evaluations" for all listed companies. These evaluations have proven effective in advancing corporate governance practices, aligning rapidly with international standards, and helping investors and companies understand the implementation effectiveness of corporate governance through comprehensive market evaluations.

To continuously deepen corporate governance, enhance sustainable corporate development, and foster a healthy sustainable development ecosystem to strengthen the international competitiveness of the capital market, the FSC launched the "Corporate Governance 3.0 - Sustainable Development Roadmap" in 2020. This initiative encourages companies to promote governance by incorporating corporate governance evaluation indicators.

- On April 30, 2025, the Taiwan Stock Exchange and Taipei Exchange announced the results of the "11th Corporate Governance Evaluation System." Accton ranked in the top 36% to 50% among listed companies.

1.6 Ethical Corporate Management



Boundary Accton Technology · Edgecore Networks · Joy Technology · Vietnam Accton

I. Supply Chain Management

In terms of sustainable supply chain management, Accton demands all its suppliers to operate their business in accordance with the Responsible Business Alliance (RBA). This commitment includes respect for labor rights, health and safety, environment, business ethics, and management systems. Suppliers must also fully comply with the laws and regulations of the country/region in which they operate. Concurrently, Accton requires its suppliers to implement the same standards for their next-level suppliers.

II. Top-Down Approach in the Formulation and Implementation of Ethics and Integrity Policies

1. The Company has established the "Ethical Corporate Management Best Practice Principles" that were approved by the Board of Directors and disclosed on the Market Observation Post System (MOPS). The Board of Directors and management strive to implement management policies rooted on integrity and have demonstrated this in the Company's internal management.
2. The "Ethical Corporate Management Best Practice Principles" and "Supplier Code of Conduct" explicitly forbid bribery, acceptance of bribery, provision of illegal political donations, inappropriate charity donations or sponsorship, providing or accepting unreasonable presents, hospitality or other improper benefits, infringement of trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights. They also prohibit engaging in unfair competitive practices and causing direct or indirect damage to the rights or interests, health, or safety of consumers or other stakeholders during research and development, procurement, manufacturing, provision, or sale of products and services. The Company has adopted preventive measures and implemented training to uphold the Ethical Management Policy.

III. Clear Regulations and Multi-Pronged Communication Approach to Drive Communication and Training of "Ethical Business Principles"

The Company delineated clear regulations in the "Employee Professional Ethical Guidelines" and "Ethical Corporate Management Best Practice Principles," which are implemented and published on the Company's internal website for employees to peruse at any time. We also employ training and various other methods to increase employees' awareness of the Company's core values and compliance system. Additionally, we require employees to uphold the critical responsibilities of maintaining high moral standards, the Company's reputation, and compliance with regulations.

1. Education Training and Engagement :
Establishment of the concept of full-staff integrity from the foundation, and the coverage rate of education and training of new recruits has reached 100%.
2. Education and Training | Employees and Suppliers :

Taiwan region (including Accton Technology and Edgecore Networks)

• New Employees

The Human Resources unit is responsible for planning and organizing all training programs of the Company. The training and awareness campaigns for integrity and honesty are implemented during orientation training for new employees to ensure that all employees understand the relevant regulations.

Employee Level	Number of Employees to be Trained	Actually Completed	Percentage
Management	34	34	100%
Indirect Non-Management	343	343	100%
Direct Employees	673	673	100%

Note 1: The trainees included full-time and contractual personnel in Accton's Hsinchu Science Park, Plant 2, Zhunan Plant, Zhubei AI Park, offices, and Edgecore.

Note 2: Management refers to employees who are responsible for leading subordinates such as section chiefs and managers.

• Current Employees

The integrity and anti-corruption training courses for Accton and Edgecore are primarily based on "Responsible Business Alliance (RBA)" training. The content primarily focuses on promoting social responsibilities and achieving market success. Participants and agents must abide by the highest moral standards, uphold ethical management principles, and comply with the "Professional Ethical Management Procedures".

Employee Level	Course Name	Course Type	Number of Employees to be Trained	Actually Completed	Percentage
Management	Ethical Corporate Management	Physical and online	422	422	100%
Indirect Non-Management	Ethical Corporate Management	Physical and online	1,469	1,469	100%
Direct Employees	Ethical Corporate Management	Physical and online	798	798	100%

Note 1: Management refers to employees who are responsible for leading subordinates such as section chiefs and managers.

Joy Technology (JoyTech)

• New Employees

The Human Resources unit is responsible for planning and organizing all education and training activities within the Company. Integrity and anti-corruption education and promotion are incorporated into the onboarding training for new employees to ensure that all employees are made fully aware of and understand the relevant regulations.

Employee Level	Number of Employees to be Trained	Actually Completed	Percentage
Management	-	-	-
Indirect Non-Management	37	37	100%
Direct Employees	164	164	100%

Note 1: Targets of training include both regular employees and contractors.

Note 2: Management refers to employees who are responsible for leading subordinates such as section chiefs and managers.

• Current Employees

JoyTech conducted the annual Responsible Business Alliance (RBA) training in December 2024. The training primarily focused on promoting the fulfillment of social responsibility. To achieve market success, participants and their representatives must adhere to the highest ethical standards, uphold the principles of integrity management, and comply with the "Professional Ethical Management Procedures."

Employee Level	Course Name	Course Type	Number of Employees to be Trained	Actually Completed	Percentage
Management	RBA Training	Physical and online	89	89	100%
Indirect Non-Management	RBA Training	Physical and online	410	410	100%
Direct Employees	RBA Training	Physical and online	491	491	100%

Note 1: Management refers to employees who are responsible for leading subordinates such as section chiefs and managers.

Vietnam Accton

• New Employees

Vietnam Accton was established and officially began operations in 2023. In 2024, the Human Resources department incorporated the promotion of the business integrity policy into new employee training to ensure that all employees are well-informed about the relevant regulations.

Employee Level	Number of Employees to be Trained	Actually Completed	Percentage
Management	0	0	100%
Indirect Non-Management	216	216	100%
Direct Employees	1,312	1,312	100%

Note 1: Targets of training include both regular employees and contractors.

Note 2: Management refers to employees who are responsible for leading subordinates such as section chiefs and managers.

• Current Employees

Vietnam Accton conducted the annual Responsible Business Alliance (RBA) training in December 2024. The training primarily focused on promoting the fulfillment of social responsibility. To achieve market success, participants and their representatives must adhere to the highest ethical standards, uphold the principles of integrity management, and comply with the "Professional Ethical Management Procedures."

Employee Level	Course Name	Course Type	Number of Employees to be Trained	Actually Completed	Percentage
Management	RBA Training	Physical and online	45	45	100%
Indirect Non-Management	RBA Training	Physical and online	337	337	100%
Direct Employees	RBA Training	Physical and online	1,105	1,105	100%

Note 1: Management refers to employees who are responsible for leading subordinates such as section chiefs and managers.

IV. Establishment of Diverse Communication Modes, Demonstrating the Resolve to Operate with Integrity and Acknowledging Partners

Communication | Suppliers

To ensure suppliers understand and comply with the Company's integrity policy, the Company requires new suppliers to sign an Integrity Commitment Statement during the procurement process. This statement confirms their commitment not to engage in illegal practices.

Communication | Internal and External Communication Channels

The Company has established the "Employee Ethical Conduct Management Procedures" and "Complaint and Report Management Measures." These documents define the ethical standards for employee conduct, encourage the reporting of any illegal or unethical behavior, and outline protections against retaliation. Employees can report to relevant supervisory units via email or a dedicated whistleblowing hotline, which are publicly listed on the internal legal audit information area and the company's website. Upon receiving a report, the relevant units notify the company's audit department to investigate and handle the matter according to the "Complaint and Report Management Measures."

The Company treats all substantiated unethical conduct or violation of professional ethics with the utmost seriousness. Violators face severe disciplinary actions and appropriate legal actions.

- The Company has established the "Ethical Corporate Management Best Practice Principles" and the "Supplier Code of Conduct" to ensure that supply chain partners comply with the Company's business integrity regulations.
When signing a contract with a business partner, the Company shall obtain thorough information about the integrity of the counterpart's ethical management status and include ethical management requirements in the contracts. In case of a violation, the partnership will be terminated immediately, ensuring the procurement of the most reasonable quotations and the best services and quality. The Company has established an effective accounting system and internal control system to implement ethical management. Internal auditors prioritize high-risk operations in the annual audit plan based on risk assessment, thereby strengthening preventive measures, and report the actual implementation status of the audit plan to the Board of Directors. The CPA reviews the implementation of the Company's internal control system annually. The results of the internal audit and the audit by the CPA this year did not reveal any significant violations of ethical management regulations.
- Employee training is planned by the human resources unit, while integrity training and signing of the integrity statements by supply chain partners are managed by the procurement unit.
- The aforementioned educational materials, training resources, and advocacy documents are available in Chinese, Vietnamese, and English, the primary language of our international colleagues, to ensure effective communication of information to all employees.
- In 2024, there were no complaints or reports related to business integrity that met the criteria for "confirmed corruption incidents." There were no dismissals or disciplinary actions due to corruption, and no contracts with business partners were terminated due to corrupt practices.

Based on risk control principles, all reported incidents are evaluated for potential risks and preventive measures are initiated to "immediately address negative risks upon discovery and prevent recurrence," while continuously promoting integrity awareness.

V. Legal Compliance

- There were no major violations in 2023 and 2024.

The definition of a major violation refers to the following criteria outlined in Article 4 of the "Procedures for Verification and Public Disclosure of Material Information of Companies with Listed Securities" by the Taiwan Stock Exchange Corporation:

- Ordered by the relevant authorities to suspend operations, suspend business, cease operations, or revoke pollution-related permits.
- A single event resulting in cumulative fines of NT\$1 million or more.

The company operates in accordance with its business integrity policy, and no major violations occurred in either 2023 or 2024.

2. Disclosure and Management of Business Conduct Violations

In line with the principle of honest disclosure, records of business conduct violations and subsequent corrective actions for 2023-2024 are outlined as follows.

Record of Violations and Explanations 2023-2024

2023/01/10 Government Labor and Capital No. 1120025989

An inspection at the Zhunan plant revealed that the working hours exceeded the regulations. According to "Article 32, Paragraph 2 of the Labor Standards Act and Article 36, Paragraph 1 of the Labor Standards Act", a total fine of NT\$40,000 was imposed.

HR Unit Planning Improvement Practices

Strengthen internal management systems, establish a monthly working hours monitoring and reminder system, implement legal education for employees and management, and adjust work processes and human resource allocation to protect employees' right to work and rest.

Improved results: No relevant penalty records after the improvement in 2024

The company requires internal organizations and colleagues to comply with laws and the company's policies and regulations, and continuously promotes this in multiple aspects.

VI. Stakeholder Engagement

In accordance with the provisions of listed companies, the Company will convene annual shareholders' meetings to engage directly with stakeholders. The Company's spokesperson serves as the main contact window for communication between the governance unit and the stakeholders. The spokesperson is also responsible for formally disclosing information to the public.

2 Corporate Governance

2.1 Risk Management

2.2 Innovation and R&D

2.3 Sustainable Supply Chain



2.1 Risk Management

Since the second quarter of 2023, Accton has established a list of key risks through self-analysis, integration and convergence of relevant internal and external risk information, and identified three major risks as risk improvement plans for 2024 in accordance with the "Risk Management Methods".



I. Geopolitics

In response to the serious impact of geopolitical issues on international trade, Accton has factories or assembly lines in Taiwan, China, Vietnam, and the United States. Under the global operation model, we avoid the operational impact of sudden changes in the international situation on production materials/manpower/material resources, establish risk appetite standards and management, and regularly track progress and emergency response measures.

In 2024, all of Accton's domestic and overseas locations will be managed and certified in accordance with international standard quality management systems, RBA/ESG/CSR and BCM management specifications. The phased completion of factory construction and expansion goals and off-site production disperses geopolitical risks, and the unified management model reduces abnormal occurrences and unnecessary risks.



II. Inventory Management

Addressing inventory clearance issues, materials are categorized into raw materials, semi-finished products, inventory, and defective products based on their attributes. A systematic management protocol and an anomaly reporting system are established. Progress is tracked regularly, and the effectiveness of anomaly handling is monitored through follow-up reports. An updated improvement plan must be formulated if the results do not meet the expected plan. The management outline is as follows.

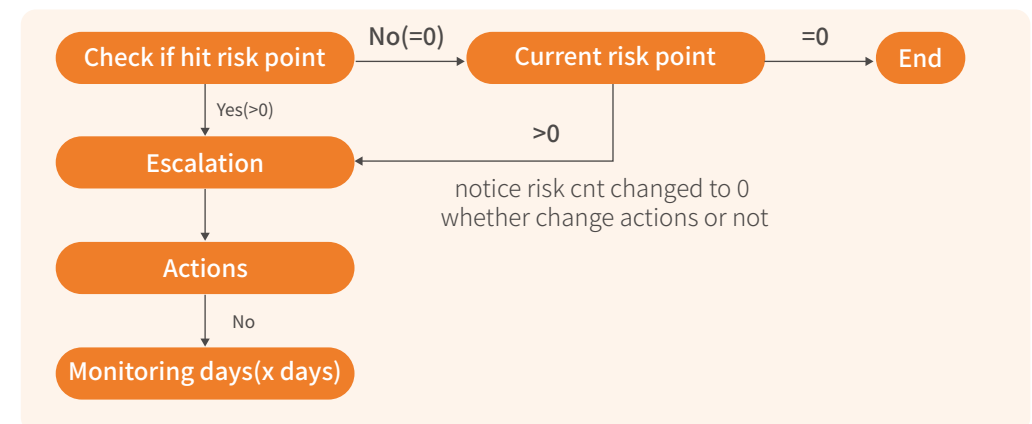
1. Risk point establishment

The level of inventory risk is determined by sales forecast accuracy, inventory turnover rate and slow-moving inventory.

Risk level	0-3
1. forecast hit rate	< X%
2. Inventory turn over	< X turns
4. Slow moving	1. > X days, 2.> X\$

Actions	
1. Internal forecast for MRP	X %
2. Stop receiving	all or by components
4. Stop issue new PO	all or by components

2. Processing procedures when risk points are triggered



3. Automation of operations (to prevent omissions or mistakes in human operations)

- Automatically check demand for multiple material numbers to avoid duplication or oversupply.
- Automatic cancellation of material orders due to reduced demand.
- Automatic cancellation of work orders due to reduced demand.
- Automatic update of lead time of materials.

4. Standardization of work order scheduling

Simulate and suggest reasonable work order scheduling based on production capacity and historical production records of each production line to avoid premature purchase of materials.

5. Material Requirements Planning (MRP) optimization

Optimization mechanism to avoid large discrepancies between sales estimates and actual sales.

Optimize the mechanism for the timing of material supply to avoid mismatches between demand and supply (simulation of the optimal material delivery timing).

6. Establishment of supervision mechanism for inventory-related operations

Inventory-related abnormal warning reports promptly notify the operation manager and supervisor.

III. Professional Talent Training

In recent years, the demand for network communication related equipment and orders has been very large. Accton has implemented rigorous internal training in six major areas, including: (N) new employee training, (E) work efficiency, (P) professional knowledge, (Q) quality management, (H) environmental safety and health, and (M) leadership management. In the field of professional talent training, Accton invests in solid and rigorous courses throughout the year to help all kinds of professionals obtain professional training and then apply it to effectively improve work efficiency. In addition to physical courses, the Company also provides an online learning platform, LMS (Learning Management System), providing employees with a convenient learning system across time and space.

IV. Risk Management Procedures

Regular risk identification

Launch of risk identification process: The Risk Management Office, according to the risk management schedule, notifies the members of the Risk Management Team to initiate the risk identification process and provides the annual risk assessment questionnaire.

Analysis of potential risks: Upon receiving the activation notification, risk management personnel, together with relevant staff from various operational units, will analyze internal and external information collected, such as internal loss events, corporate sustainability reports, annual reports, changes in the external environment, market trends, industry competition, regulatory changes, stakeholder concerns, and other significant risk events. The aim is to analyze the internal and external risks that may impact sustainable operations and the achievement of operational performance objectives.

Executing Risk Scenario Identification: Based on pertinent information from the "Risk Knowledge Base" and the analysis results, risk management personnel identify the annual risk items and fill in the corresponding annual risk scenarios in the "Risk Assessment Questionnaire." The completed questionnaire is then submitted to the Risk Management Team members for review. Should members of the Risk Management Team deem changes to be necessary, the questionnaire is returned to the risk management personnel for modification. If no changes are needed, the risk management personnel proceed with risk analysis and assessment.

Irregular risk identification

Reporting Sudden or Irregular Material Risk Events:

- (1) If the Risk Management Office detects an event that has the potential to have a significant impact on operational operations during the non-periodic risk identification process, and the criteria for initiating non-periodic risk identification are met (please refer to the "Standards for Initiating Non-periodic Risk Identification" table), the Risk Management Team members should be notified to assist in completing the "Non-periodic Risk Identification Application Form" to apply for non-periodic risk identification. Once completed, it will be submitted to the Risk Management Office for review by the convener of the Risk Management Team.
- (2) If a member of the Risk Management team detects an event that has the potential to have a significant impact on the operation during the non-periodic risk identification operation, and meets the criteria for initiating non-periodic risk identification operations (please refer to the "Standards for Initiating Non-periodic Risk Identification Table"), he/she must first complete the "Non-periodic Risk Identification Application Form" to apply for the execution of non-periodic risk identification, and then submit it to the Risk Management Office for review by the convener of the Risk Management Team.
- (3) If the Risk Management executive detects an event that has the potential to have a major impact on the operation during the non-periodic risk identification operation, and meets the standards for initiating non-periodic risk identification operations (please refer to the "Standards for Initiating Non-periodic Risk Identification Table"), he/she must first complete the "Non-periodic Risk Identification Application Form" to apply for the execution of non-periodic risk identification. After approval by the Risk Management Team members, it will be submitted to the risk management office for review by the convener of the Risk Management Team.

Risk analysis and assessment

Conduct risk analysis and assessment: The Risk Management Team members and risk management personnel perform risk analysis and assessment on the identified annual risk scenarios based on the regular Risk Assessment Standards. The results of the analysis and assessment are recorded in the "Risk Assessment Questionnaire."

- (1) Execution of risk analysis: Risk management executives, together with relevant personnel from each operating unit, assess the severity and frequency of impact of annual risk scenarios based on the "Risk Assessment Standards."
- (2) Execution of risk assessment: Risk management executives, together with relevant personnel from each operating unit, will rank risks based on the risk analysis results and consider the vulnerability of the Company's existing controls. They will also rank risks based on the risk appetite and risk levels approved by the Risk Management Committee, determine the risk items that need to be addressed first, and use them as a reference for the subsequent selection of response measures.

Review risk assessment results: The risk management executive will submit the completed "Risk Assessment Questionnaire" to the risk management team members for review. If the risk management team members believe that the risk analysis and assessment results need to be revised, the risk management executive must review, revise and re-execute the "Risk Analysis and Assessment Operation." If no revision is required, the risk response operation can be carried out.

Risk response

Formulating Risk Response Strategies and Action Plans: Based on the results of risk analysis and assessment, and considering available resources, risk management personnel draft response strategies and action plans, which are then recorded in the "Risk Assessment Questionnaire." When developing risk response action plans, it is essential to adhere to clear and feasible principles, with well-defined improvement items, responsible units/personnel, target completion dates, and required resources.

These plans are reviewed by Risk Management Team members. If the team deems adjustments necessary, the plans are returned for revision. If no changes are necessary, the plans are submitted to the Risk Management Office for further review.

Approval of risk assessment questionnaire: The Risk Management Office reviews the results of the "Risk Assessment Questionnaire" from each responsible unit. If modifications are required, the questionnaire is returned to step 5.5.3.1. If no modifications are needed, it is sent to the risk management team leader for review. If the team leader deems modifications necessary, it will be returned to step 5.5.3.1. If no modifications are needed, the risk management office will confirm whether any new risk items have been identified. If there are new items, the "Risk Knowledge Base" must be updated.

Compiling the Risk Mapping: Based on the confirmed and reviewed results of the "Risk Assessment Questionnaires," the Risk Management Office prepares the annual "Risk Map," which is subsequently submitted to the Risk Management Team leader for review.

Risk Calibration: The Risk Management Committee, together with the Risk Management Team leader, the Risk Management Office, and Risk Management Team members, hold a risk calibration meeting. During the meeting, Risk Management Team members report on the execution of risk management activities. The Risk Management Committee and the Risk Management Team leader perform risk calibration. If the calibrated risk map requires adjustments, the Risk Management Office consolidates the feedback and provides the calibrated results to the Risk Management Team members and risk management personnel for updating the "Risk Assessment Questionnaire." After the updated "Risk Assessment Questionnaire" is reviewed and approved by the Risk Management Team members, risk management personnel can proceed with risk monitoring activities. If not approved, it is returned to the risk management personnel for further updates. The Risk Management Office will adjust the "Risk Map" based on the updated "Risk Assessment Questionnaire" and submit it to the Risk Management Team leader for review. Upon approval, the Risk Management Office can carry out risk reporting and disclosure activities.

Risk monitoring

Execution Procedures

- (1) Each risk management team member shall be responsible for continuous monitoring during daily operations and work to ensure that risk management and related control procedures within the unit are effectively implemented and comply with the Company's risk management policies and related operating procedures. At the same time, they shall monitor the implementation of risk management and regularly summarize and submit the results of risk management activities and related information to the Risk Management Office.
- (2) The risk management executives assigned by the risk management team members of their respective units implement risk response strategies and action plans, promote the proper operation of the risk management system within the unit, and prepare reports on the execution of risk management within the unit. These reports are submitted to the risk management team members for review.

Risk reporting and disclosures

Risk Management Report

Compilation, Preparation, and Confirmation of the "Annual Risk Management Report": The Risk Management Office compiles the annual risk management results and prepares the "Annual Risk Management Report" accordingly. The "Annual Risk Management Report" prepared by the Risk Management Office must be confirmed by the Risk Management Team members. If modifications are deemed necessary, the Risk Management Office will be notified to make adjustments. If no changes are required, the Risk Management Office submits the report to the Risk Management Team leader for review. If the leader does not accept it, the report is returned to the Risk Management Office for further modification.

Annual Risk Reporting Conference

Annual Risk Reporting Conference: The Risk Management Office presents the "Annual Risk Management Report" to the Risk Management Team leader. Upon the leader's confirmation of the report's content, the Risk Management Office adjusts the report based on the meeting outcome and coordinates with the Risk Management Committee for further review.

2.1.1 Business Continuity Management



Boundary

Accton Zhubei AI Park, Hsinchu Science Park, Hsinchu Plant 2, Zhunan Plant, Vietnam Accton

In order to enhance Accton's resilience in the face of various operational impacts, we plan contingency measures and recovery plans in advance, so that we can respond to and recover from disruptions in a timely manner, minimize the extent of damage during the disruptions, and ensure the best interests of our stakeholders. Accton has formulated a [Business Continuity Management Policy](#), and has acquired and introduced ISO 22301 business continuity management system certification at each key business location.

Timeline for Obtaining ISO 22301 Business Continuity Management System Certification

Key Operational Sites	Schedule	Status
Accton Hsinchu Science Park 、 Zhunan Plant	June 2023: Passed the management system audit September 2023: Officially obtained the certification	Certification obtained
Accton Zhubei AI Park	The new site was established with the same operational management mechanisms as Accton Zhunan Plant. June 2025: External third-party verification will be conducted.	Mechanism established, pending certification
Vietnam Accton	July 2024: Project implementation initiated June 2025: External third-party verification to be conducted	In progress

I. Business Continuity Management Policy

1. We are committed to the philosophy of "Making Partnership Work," setting operational sustainability goals in accordance with the company's environment and stakeholder expectations, and committing to provide sustainable services to our partners.
2. In order to ensure the effective operation of the BCM system, we flexibly deploy resources to meet system-related requirements and dynamically evaluate and continuously improve it in response to the international situation and risks.
3. Our goal is to enhance resilience against operational shocks, prioritize the interests of our customers and stakeholders, and move towards sustainable development and management.

The Company's Business Continuity Management Policy is established, implemented, and maintained by the highest level of management. Internally, it is communicated through announcements on the employee portal or by referring to the Business Continuity Management Manual. Externally, it is disclosed on Accton's official website to facilitate communication with all stakeholders.

II. Recognized by SGS "IT Award - Business Continuity Management Excellence Award"

In 2024, Accton was honored with the SGS "IT Award - Business Continuity Management Excellence Award", which recognizes Accton's performance and achievements in business continuity management, including the active support and dedication of senior managers, clear and practical business continuity strategies, and the effectiveness of business continuity exercises. In particular, during the 2024 Hualien Earthquake (also known as the 403 East Taiwan Earthquake), production capacity was restored on the same day, which was better than the target of 48 hours, demonstrating the critical performance of BCM.

For more information on the award, please refer to [ESG Spotlight](#).

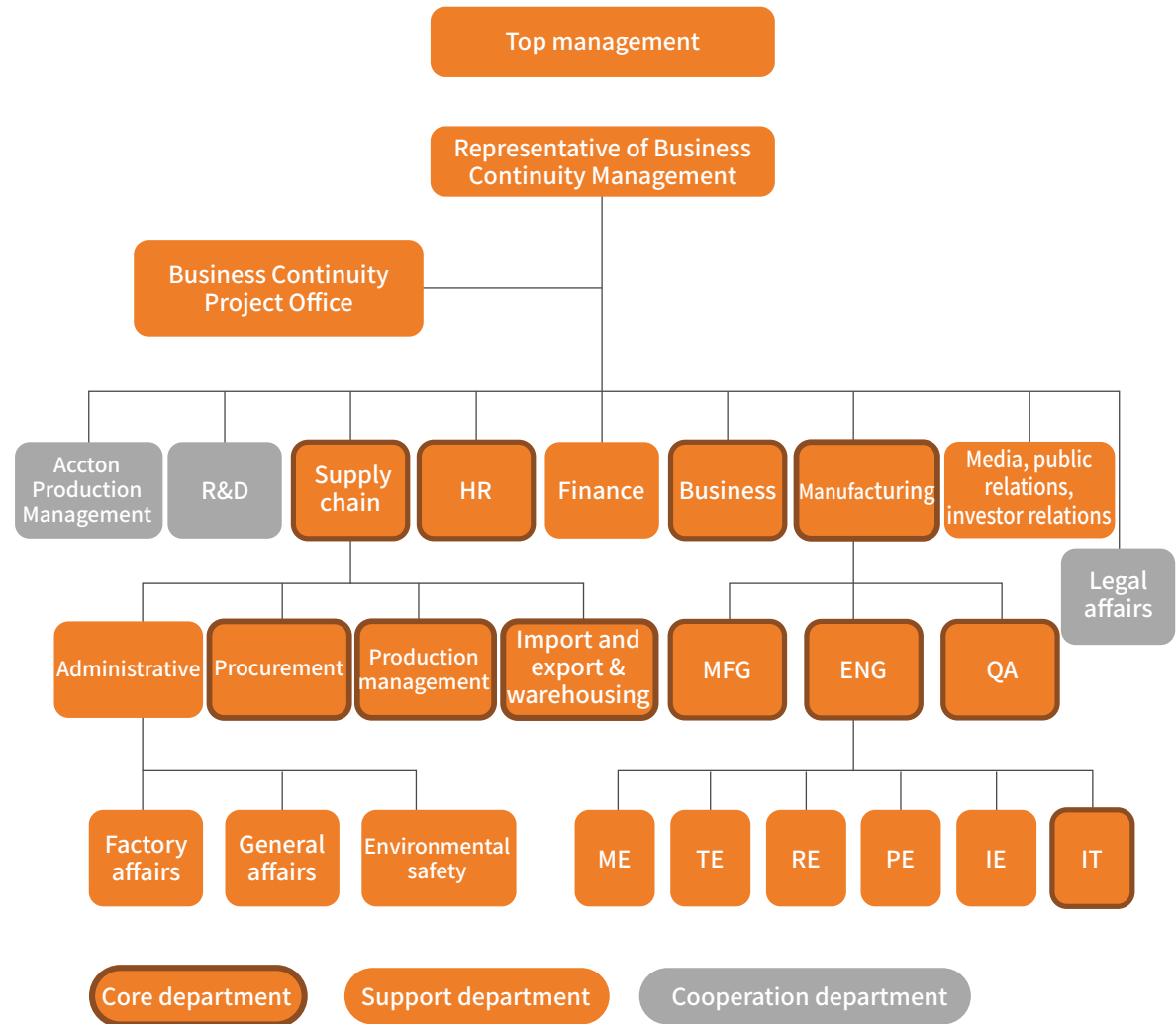
III. ISO 22301 Business Continuity Management System was introduced to Vietnam Accton

To ensure that the Company's critical operational production sites are capable of immediate response and quick recovery when operational disruptions occur, thus minimizing the extent of losses during such disruptions and safeguarding the interests of key stakeholders, in July 2024, Vietnam Accton initiated the ISO 22301 Business Continuity Management System implementation project. This project aims to transfer the experience of establishing the ISO 22301 Business Continuity Management System at the Accton Hsinchu Science Park and Zhunan plant in Taiwan to Vietnam Accton.

1. Vietnam Accton Business Continuity Management Structure

In order to ensure that the business continuity management system is effectively promoted, established and operated smoothly in Vietnam Accton, a business continuity management organization has been established, consisting of the top management, management representatives and relevant functional departments, who are responsible for the establishment, maintenance, and operation of the business continuity management system.

① Organizational chart of Vietnam Accton Business Continuity Management System



2. Specific implementation and planned progress

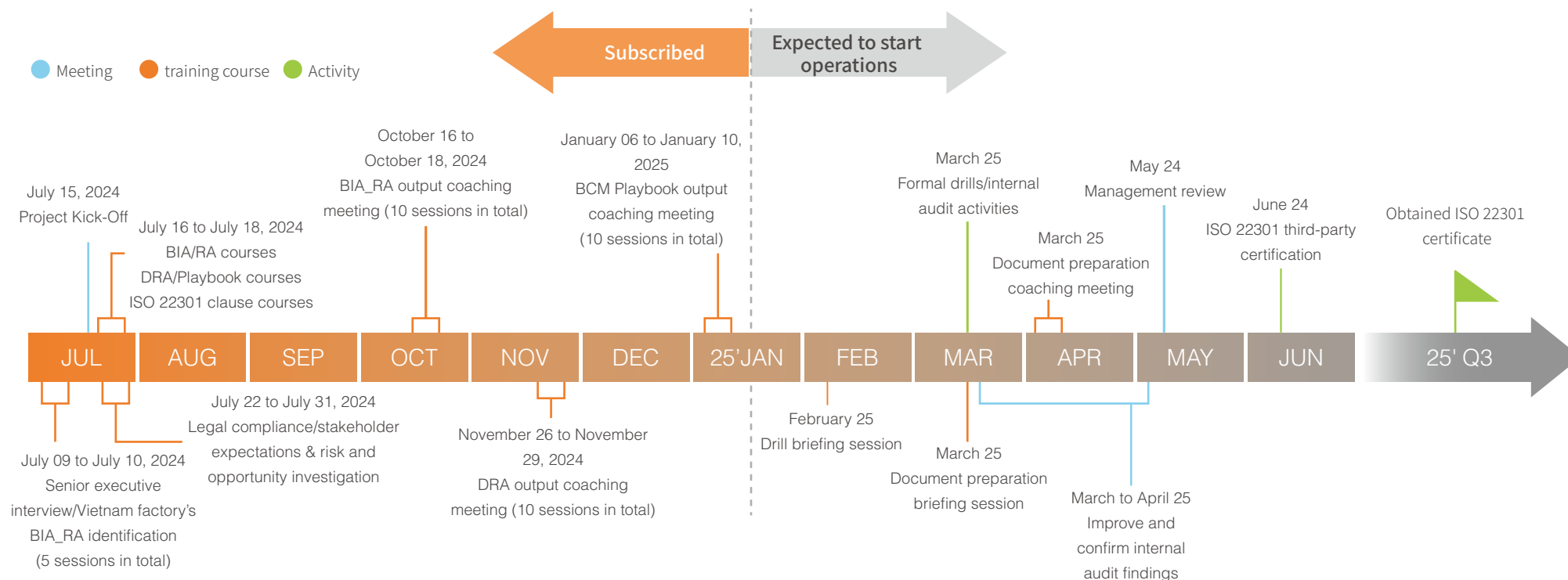
On July 15, 2024, Mr. Hsun-Te Li, Chairman of Vietnam Accton, along with approximately 50 relevant unit managers and employees, participated in the "VIETNAM ACCTON ISO 22301 Business Continuity Management System Kick-off Meeting", officially launching the ISO 22301 Business Continuity Management System implementation project at the Vietnam factory.

In July, through five individual interviews with the Chairman of Vietnam Accton and senior executives from manufacturing, supply chain, human resources, and quality assurance, the top five risks impacting Vietnam Accton's business continuity were identified as: infectious diseases, material and logistics disruptions, information technology (IT) disruptions, facility interruptions, and fire hazards. Based on these insights, the overall business continuity objectives for Vietnam Accton were established.

To ensure that employees from all responsible units at Vietnam Accton understand the Company's business continuity policies, overall objectives, and have sufficient knowledge

of the Business Continuity Management (BCM) system and its tools, three relevant training sessions were conducted in July, with a total of 141 participants. Between September and December, Business Impact Analysis (BIA), Risk Analysis (RA), and Disaster Recovery Action (DRA) were conducted at the departmental level. Based on the disaster recovery action plans from each responsible unit, a BCM Playbook for Vietnam Accton was developed. To ensure that the outputs from each stage met the requirements of the business continuity management system, 30 individual coaching meetings were held with key personnel from each responsible unit.

It is expected that tabletop exercises and internal audit activities will be conducted in the first quarter of 2025 and external third-party verification will be carried out in June to officially obtain the ISO 22301 Business Continuity Management System certificate.



2.1.2 Information Security Management



Boundary Accton Technology · Edgecore Networks · Joy Technology · Vietnam Accton

I. Information Security Policies

1. All personnel (including full-time employees or outsourced personnel such as on-site vendors, part-time staff, and consultants) have the responsibility and obligation to protect the information assets related to their respective business areas, ensuring the confidentiality, accuracy, and availability of the group's critical information assets.
2. Employee job functions should be appropriately segregated, and only the necessary permissions and information required to complete the job should be granted.
3. Personnel recruitment should include necessary evaluations and the signing of applicable operational norms. Employees must also engage in information security education and training to recognize that upholding information security is a responsibility for every employee, to be integrated into their daily tasks.
4. A business continuity management mechanism should be established and regularly tested to ensure its applicability.
5. The Group's information security measures adhere to legal regulations and the Group's information security policies. All established or modified information security standards or procedures must comply with and follow the mechanisms of the information security management system.

II. Information Security Goals:

1. Compliance with regulatory requirements, competent regulatory authority mandates, and customer contract or professional duty requirements.
2. Protection and preservation of customer data to prevent improper or unlawful situations.
3. Ensuring the continuity and timeliness of services provided.
4. Ensuring the accuracy and integrity of the provided data.
5. Providing appropriate responses and handling when information security incidents occur, compromising the rights and interests of related parties (stakeholders).

III. Implementing Information Security Risk Assessments and Enhancing Information Security Management

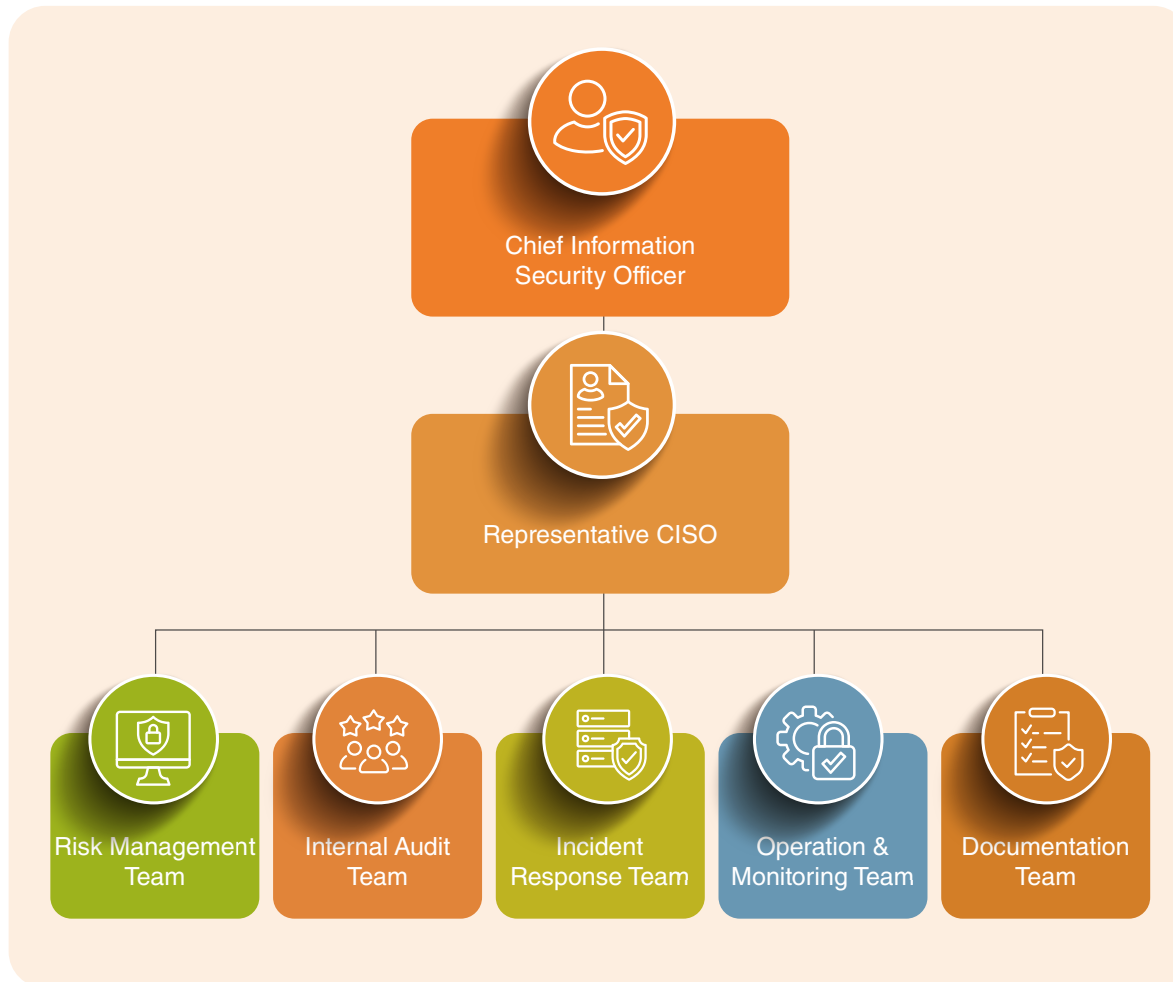
Accton has implemented a Plan-Do-Check-Act (PDCA) cycle in its information security management system. Additionally, the "Information Security Incident Reporting Procedures" has been integrated into Accton's internal risk management system. Quarterly management review meetings are held regularly or when material changes occur in the information operations environment. These meetings independently review information security policies, objectives, procedures, and control measures to prevent potential information security threats and improve information security protection levels, thereby maintaining a consistently high level of service commitment.

IV. Reducing Information Security Risks and Strengthening Corporate Digital Resilience

Accton established its Information Security Promotion Committee in 2016 and obtained ISO 27001:2013 certification. In 2024, the company completed the upgrade to the ISO 27001:2022 standard, incorporating enhancements such as cloud service security, threat intelligence management, ICT supply chain security, and information security incident logging. Additionally, Accton completed validation of the continuous effectiveness of its information security policies and controls to ensure the proper operation of its Information Security Management System and to mitigate information security risks. To further strengthen cybersecurity resilience, the ISO 27001:2022 certification scope was expanded to include Accton Zhubei AI Park and Vietnam Accton.

In 2020, Accton established a dedicated information security management organization, the Information Security Department, responsible for network security issues, activities, and threat intelligence within the Group.





▲ Organizational chart of the Information Security Promotion Committee

V. Information Security Risk Management Plan, Training, and Advocacy

Accton's Information Security Department is tasked with developing and enforcing information security strategies and control measures. These strategies and measures are designed to manage all information security risks effectively. Our information security risk management plan encompasses standard ISO 27001 security controls, incident response, and communication plans, ensuring timely and precise reporting of major security incidents. In 2024, we experienced zero information security incidents affecting operations due to hacker attacks or virus infections.

The primary goal of Accton's information security risk management plan is to safeguard the confidentiality, integrity, and availability of the information we own or manage. Key technical projects include annual third-party red team exercises, penetration testing, security configuration management, extensive compliance monitoring, and testing our disaster recovery capabilities through simulations and scenario drills. In the same year, Accton was approved for a corporate red team exercise subsidy program organized by the Ministry of Digital Affairs and the Industrial Technology Research Institute (ITRI), which helped validate and strengthen the company's cybersecurity resilience.

To promote cybersecurity awareness, Accton co-hosted the seminar "[Challenges and Opportunities of Cybersecurity Resilience – Ensuring Continuous Operations](#)" in 2024, in collaboration with National Tsing Hua University, the Taiwan Police Policy Association, and NTHU Scientific Research Industrialization Platform of Five Universities Alliance (GLORIA). The event brought together participants from manufacturing companies, supply chain partners, and faculty and students from Tsing Hua University.



VI. Operational and Privacy Security

In our daily business operations, Accton is committed to data security and safeguarding the personal information entrusted to us by customers, suppliers, partners, and employees. In 2024, there were zero complaints from third parties or regulatory authorities against Accton for violating customer personal data protection or customer data loss that led to judicial actions.

Our operational security infrastructure continuously manages risks in multiple areas, including:

1. Ensuring the integrity of product intellectual property.
2. Preventing intrusions and broader backdoor attacks on Company system users.
3. Protecting the production service environment managed by the Company and ensuring the software, firmware, and hardware produced are trustworthy and reliable.
4. Ensuring the availability of critical information systems.
5. Requiring all employees to complete annual cybersecurity awareness training (please see below) and requiring all new employees to complete the Information Security Policy and Awareness Training.
6. Conducting annual regular reviews of the cybersecurity controls of major suppliers as part of the supplier compliance process to ensure they meet Accton's basic standards.

Information Security Training		Number of Participants	Training Hours
Accton new employees	Information Security Policy and Awareness Training	1,359	0.5
JoyTech new employees		245	1
Accton current employees	Annual Information Security Awareness Training	3,025	0.5
JoyTech current employees		1,040	1
Accton IT personnel	Professional Skills Training (SSDLC)	102	2
Accton IT Supervisor Training	In-service supervisors completed the annual information security in-person training course, which included important topics such as the current state of information security threats to industrial control systems and practical defense measures.	183	1
Information Security Drill		Time	Participants
Accton Social Engineering Drills	In 2024, we conducted 4 social engineering phishing email drills, involving over 13,000 participants.	Q1	2,723
		Q2	2,833
		Q3	2,877
		Q4	2,968
JoyTech Social Engineering Drills		Q1	548
		Q2	539
		Q3	512
		Q4	498

Note: Accton's information security measures also cover its subsidiaries, Edgecore Networks and Vietnam Accton, so their specific goals and data are not separately described. To simulate real-world scenarios, social engineering drills are conducted during a designated period each quarter and are carried out as unannounced tests.



2.1.3 Product Software Development and Production Safety Management

Security Measures for Product Software Development and Production

I. Security of Information Systems

All computer and network systems used in product development and production must be under strict security management to ensure that only personnel with appropriate authority can operate them, so as to prevent intrusion, destruction and theft by external malicious parties. Primarily, this is the responsibility of the Information Management Department.

II. Security in Software Development

1. Security of the Software Development Process

1.1 Version Management

Revisions and distributions of software source code are strictly managed using modern source code management systems, such as Git, which can track all development branches and historical versions. The source code is stored in a well-managed computer system. Each change is stored in the source management system as a new version. The scope of the change is limited to a single feature and the new version must be properly described. In this way, the history of software development can be completely tracked, preventing unauthorized tampering.

1.2 Automated Testing and Release

A corresponding test program is also developed in the software development process. After the completion of a development phase, the automated testing program is activated to perform tests under an automated testing environment. After the testing is completed, a code name is given to the new version, and it is stored in the production system. Every release is subject to comprehensive testing, and the testing process and results can be tracked to ensure quality.

2. Quality Assurance of Software Source Code

If there are lapses in software writing quality, it becomes vulnerable to attacks by malicious entities during execution, potentially leading to product dysfunction, data theft or alteration, or even being used as a tool for further attacks. In addition to testing measures, the quality of source code writing should also be safeguarded.

2.1 Source Code Programming Standard

We established a unified source code programming standard to define unified formatting and naming, typography, etc., and good coding practices. This includes avoiding common error-prone coding methods. These standards facilitate peer reviews among employees and help prevent frequent mistakes and vulnerabilities in the software.

2.2 Compilation

When compiling code, a stricter verification method should be adopted to address and correct all compilation warnings. These checks often help prevent potential program vulnerabilities.

2.3 Static Analysis of the Source Code

We deploy static analysis tools to check the quality of the source code. These tools collect common program development mistakes and poor writing habits from the past, analyze the source code, and provide change suggestions.

3. Quality Control of Software from Other Parties

Software development often involves using third-party source code, from operating systems to functional modules. Sometimes the third-party software forms the core, and our side only performs partial customization. Therefore, it is essential to maintain close cooperation with upstream teams, regularly receive updates on security issues and new releases, and update appropriately to ensure quality and security.

Common software security information is available on public websites and is tracked and resolved by volunteer teams, with the National Vulnerability Database (NVD), maintained by the U.S. National Institute of Standards and Technology, being one of the most notable. It is crucial to regularly check the public security vulnerability information for the software in use, along with the corresponding remedial measures, and to address them promptly to avoid threats.

4. System Testing

Software provided to end users must pass system testing verification. System testing is conducted by an independent testing department, assessing the product's specification requirements from a user perspective, compatibility with other products, saturation capacity, resilience under error inputs and malicious attacks, and performance under simulated real network conditions over extended periods. Issues discovered during testing are categorized by severity and managed through an issue tracking system. After comprehensive testing, a test report is issued. The release of a new software version is contingent upon the number of serious issues being below a predefined standard. The acceptance criteria for each product are jointly determined by the product development and testing departments.

III. Security in Software Production and Distribution

The object code of a software release must have a corresponding source code version, which can be traced back at any time. The object code is assigned with a version number that conforms to a version specification, which is stored in the production system, with a signature calculated from the full content of the object code stored. The signature can be used to recheck at production or external distribution to ensure that the object code has not been tampered with.

For product security training, see section "4.2 Talent Learning and Development"

2.2 Innovation and R&D

I. Innovation and R&D

In order to ensure the competitiveness of the products, to maintain the healthy growth of the Company's continuous operations, and meet the strong expectations of investors and colleagues, Accton has never slowed its pace in innovative research and development. Taking 2022, 2023, and 2024 as examples, the proportion of investment in product research and development each year is more than 3.5% of the current annual revenue. Our core objective is to design and develop a forward-looking portfolio of communication products that demonstrate long-term stability and sustainability, contributing to global development through innovative and reliable equipment and services.

Meanwhile, the Company has also set up measures and management systems related to intellectual property, implementing the protection of intellectual property rights to protect the technology and knowledge of every output and to enhance the added value of products.

In addition, the Company's short-term and medium-term goals in terms of intellectual rights and innovative technologies are as follows:



Boundary

Accton Zhubei AI Park, Hsinchu Science Park, Hsinchu Plant 2, Zhunan Plant, Edgecore, Vietnam Accton

2024 Goals	2024 Results	Short-term Goals (2025~2026)	Medium and Long-Term Goals (2027~2029)
<ul style="list-style-type: none"> Review R&D achievements and patent portfolio Ensure R&D investment exceeds 3% of revenue 	<ul style="list-style-type: none"> Accumulate 1,245 patent applications Invest 4% of revenue in R&D Mass production and maintenance of 400Gbps products Mass production of 800Gbps products 	<ul style="list-style-type: none"> Inventory innovation results and transform them into proposals Ensure R&D investment exceeds 3.5% of revenue 	<ul style="list-style-type: none"> Carry out the patent portfolio of related technologies in line with the Company's product development direction Ensure R&D investment exceeds 3.5% of revenue

1. Key Technology Developments and Achievements

In 2023 and 2024, Accton achieved significant milestones in its technology development. Key indicators of progress include the mass production of AI servers and 800Gbps products. The Company focused on highly integrated signal and power designs, FPGA optimization, mechanical engineering advancements, and improved liquid cooling technologies—substantially reducing energy consumption for cooling.

These technological advancements have significantly enhanced product R&D and overall quality. Accton also invested considerable effort across marketing, technology development, manufacturing, and supply chain management to strengthen its R&D capabilities, material management, and production capacity, successfully overcoming multiple challenges.

In addition to technology improvements, Accton remains committed to boosting product competitiveness and actively participating in global market competition. The Company continues to optimize internal operations, improving management efficiency. Moving forward, Accton will further strengthen its innovation capacity and develop cutting-edge technologies to bring exceptional products to the market.

2. Product Network Security

Accton is committed to addressing current network security issues, focusing on information security at the operational level and system security at the product level. Network cybersecurity issues can directly impact customers' business operations, such as disrupting Internet services or failing to protect personal information and privacy, which could also directly or indirectly affect the company's operations significantly.

Accton addresses product network security by promptly notifying customers of public and disclosed common vulnerabilities and exposures (CVEs), providing relevant firmware solutions to mitigate impact. Security testing agencies conduct security confirmation, using third-party vulnerability scanning tools for assessment and patching before releasing new firmware versions. Accton also implements mechanisms and procedures to ensure firmware security, such as verifying the root of trust security (originating firmware location or geographical location for firmware re-download), providing secure chip usage, secure boot processes, and checking for malicious software intervention from external control centers.

When products leave Accton's controlled environment, such as delivery to clients, Accton offers appropriate features to ensure data security. For example, "secure erasure of solid-state drive data" according to international security standards, completely erasing the operating system and related data to protect end-user privacy and personal information comprehensively.

3. Low Carbon Product Development

In response to the impact of extreme climate change and to ensure sustainable development, Accton has been tirelessly working on the development of green/low carbon products. From 2019 to 2021, Accton conducted greenhouse gas (GHG) inventories. In the second half of 2021, Accton made the strategic decision to begin carbon footprint assessments and reduction initiatives across its product value chain, officially launching its ongoing journey toward carbon neutrality.

By the end of 2022, Accton completed its first product carbon footprint verification. Since then, we have continuously expanded the scope of product carbon footprint certifications each year. As of 2024, three products have obtained ISO 14067 certification, while carbon emissions for other products can be calculated and disclosed through internal assessments.

Looking ahead, Accton will continue to drive innovation with the goal of enhancing product performance while reducing carbon emissions. We are committed to collaborating with suppliers and customers to explore more environmentally friendly solutions, and will continue to invest resources in advancing green technologies. Accton's mission is to be an industry leader in addressing the challenges of climate change and creating a more sustainable future for generations to come.

II. Intellectual Property

Accton firmly adheres to the principle of continuous innovation and improvement, leveraging the momentum of technology research and development to product development and enhancement. The aim is to continuously provide high-performance, highly stable products and to launch forward-looking products that meet industry needs. The results of product R&D are converted into intellectual property for protection, thereby increasing product value, enhancing our competitiveness, and generating profit for the Company. To effectively manage patents, Accton regularly reviews the application status of patents, understands their practical benefits, and eliminates outdated or non-beneficial patents to maximize the return on patent investments.

1. Patent Application and Management

Accton's patent application strategy aims to protect products, create product value, and increase company competitiveness. Based on this strategy, Accton has established patent incentive and management measures to encourage R&D staff to actively innovate and improve during the product development process. These measures also regulate the management of patent assets and the confidentiality of patent information.

To promote a culture of innovation and select technologies that can effectively benefit Company operations, Accton has established an ideation and proposal mechanism before the patent proposal process according to Regulations Governing Patent Incentives and Management. Unlike the patent proposal mechanism, which requires assessing the patentability of the application content, the ideation and proposal process involves simply disclosing a concept and undergoing a review process focused on product benefits to evaluate the technical content. This streamlined procedure, complemented with proposal bonuses, aims to motivate R&D staff to continually think of product improvement solutions. New employees are also educated on the fundamentals of intellectual property rights and the steps for submitting idea proposals, promoting a culture of ongoing innovation and stimulating R&D output.

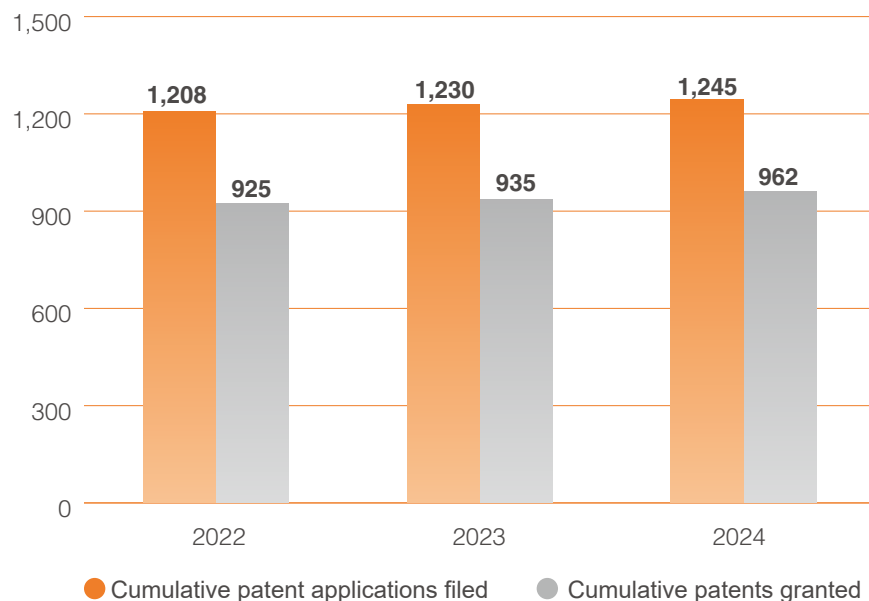
Once an idea proposal passes the review, it can proceed to the patent proposal process. This includes evaluating the patentability of the proposal and conducting a prior art search to identify existing related patents, thus assessing the necessity of product design modifications to avoid infringement. This step aims to reduce the risk associated with future product sales. Innovations deemed unsuitable for public disclosure are managed as trade secrets to ensure effective protection of the Company's intellectual property.

In addition to the innovation idea and patent proposal process, Accton regularly investigates the application status of patented technologies to manage patent benefits and control costs. The Company reviews the maintenance of patents, phasing out obsolete patents and those with low application opportunities, thus maintaining an economically efficient patent portfolio and ensuring patent quality.

To facilitate the aforementioned proposals and management activities, Accton has independently developed an intellectual property management system. This system encompasses ideation and proposals, patent applications, and a management platform for collaboration across related departments, enabling accurate and efficient execution of management tasks. This system supports the Company's ongoing efforts in the operation and management of intellectual property.

As of the end of 2024, Accton has accumulated a total of 1,245 patent applications worldwide and has been granted 962 patents globally.

① Status of patent applications over the most recent 3 years



2. Patent Infringement Risk Prevention

In addition to protecting its own intellectual property, Accton respects the intellectual property rights of others. During the patent proposal process, Accton proactively investigates the risk of infringement associated with proposed technologies. Furthermore, to support the needs of the R&D units during product development, Accton conducts patent infringement investigations on both self-developed technologies and those provided by suppliers, analyzing the risks of infringement. When concerns on infringement risks are identified, Accton mitigates these risks through design modifications or by obtaining noninfringement guarantees. This proactive approach aims to prevent potential issues early on, thereby mitigating the impact of patent litigation on the company's operations.

3. Trademark Application and Management

Accton values its corporate image and reputation. To actively enhance the value of our corporate brand, Accton continues to increase the competitiveness of products and also seeks to protect and enhance the value of the Company and product brands by way of applying for trademarks. We also manage our trademark rights effectively to maximize the benefits of our trademarks.

For new products or services, the Company applies for trademark rights. The application process involves several steps: Assess and confirm the trademark design and its intended application scope. This includes comprehending the design concept and meaning behind the trademark, as well as planning the product and service categories it will cover. This involves identifying the actual and potential product types and the regions where the trademarked product will be used and sold. Evaluate the distinctiveness of the trademark design and the status of existing trademark rights. This includes assessing the feasibility of the trademark application and formulating a strategy to increase the probability of approval and ensure sufficient protection for the products and services. Furthermore, conduct a thorough trademark search to compare and analyze the scope of existing trademark rights. This step aims to eliminate the possibility of infringement and reduce the risks and losses associated with trademark rejection.

To maximize trademark benefits and control holding costs, Accton regularly investigates the usage status of its trademarks. It reviews the maintenance benefits of each trademark and phases out outdated or low-opportunity trademarks in a timely manner. This approach ensures optimal trademark efficiency and maintains the overall quality of the trademark portfolio.

As of the end of 2024, Accton held a total of 109 active trademarks worldwide, including "Accton," "Accton 智邦科技," "Tree logo," "Accton Making Partnership Work," "Edge-corE," "EdgeCOS," "IgniteNet," "XSwitch," and "SMC." These trademarks have been registered in 28 countries or regions globally.

4. Protection of Trade Secrets

Accton requires R&D staff to regularly document significant discoveries and results in their daily work. These key findings or inventions are meticulously recorded in R&D logs or idea systems to preserve critical R&D outcomes and technical knowledge.

Trade secrets are valuable assets to the Company, and protecting them is essential for maintaining the Company's technical advantage and ensuring its continuous development. For the protection of trade secrets, Accton implements both software and hardware measures. These measures control the access, download, use, and transmission of internal business information. Additionally, the Company ensures that confidential information received from customers or suppliers is adequately protected, respecting their intellectual property rights.

2.3 Sustainable Supply Chain

I. Management Approach of Sustainable Supply Chain

1. Accton's Management Strategy for a Sustainable Supply Chain

The products and services provided by suppliers have a direct and tangible impact on Accton's products, services, and operations. In addition, the CSR actions of suppliers also indirectly affect Accton's intangible reputation or becomes a potential risk. As an influential member in the design and manufacturing of network communication industry, Accton always strives for excellence in sustainable supply chain management to maintain an overall competitive advantage for Accton and its suppliers.

Therefore, Accton has formulated responsible production and green products as the strategic axis of sustainable supply chain management. On the basis of supply chain management, Accton follows the relevant laws and regulations at home and abroad, as well as the RBA standards of the electronics industry, to consolidate the sustainable supply chain management framework, and has formulated the sustainable supply chain management policy accordingly. Accton extends its scope of sustainable supply chain management to ESG topics, such as economic and governance, environmental protection and social inclusion, including labor rights and interests, occupational safety and health, business ethics and management systems, all of which are set as the integral evaluation and audit requirements of suppliers, so as to establish risk control items and identify suppliers of high risk.

Based on the evaluation results, Accton develops improvement measures and assists suppliers in continuous improvement, aiming to improve the effectiveness of sustainable supply chain management and reducing the risk of supply chain operations, and establishing a partnership for sustainable growth.

Accton Sustainable Procurement Policy

1. Enhance Cost Leadership Capability: Integrate Group and engage in strategic collaborations to achieve the most competitive supply chain value.
2. Non-Compromise on Conflict Minerals: Ensure that products and the supply chain are free from conflict minerals.
3. Establish Sustainable Supply Chain Capability: Drive suppliers to enhance performance in economic, social, and environmental aspects, fostering their sustainable development.
4. Build a Green Supply Chain: Promote the transition of suppliers from implementing energy-saving and carbon reduction measures to adopting a circular economy
5. Prioritize the Environment: Proactively implement green procurement, striving for economic benefits while ensuring environmental friendliness.
6. Strengthen Supply Chain Supply Capacity: Continuously support suppliers in diversifying their supply sources and enhancing their local supply capabilities
7. Implement Sustainable Risk Management: Focus on suppliers' energy resource usage and resource management to respond to the impact of extreme climate change on the supply chain.
8. Focus on Environmental Issues: Enhance waste resource reutilization efforts and commit to reducing environmental pollution impacts.

II. Sustainable Supply Chain Management Framework

Accton divides its sustainable supply chain management into three main axes: sustainability rules, risk identification, and management mechanism. After setting the fundamental sustainability rules for supply chain members to comply with, Accton identifies high risk factors and supplier industries with risk identification tools, and further refines supply chain management with various management mechanisms.

1. Sustainable Supply Chain Guidelines and Pledge

Accton adheres to the Responsible Business Alliance (RBA) Code of Conduct, supplemented by international standards such as the UN Guiding Principles on Business and Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, the Universal Declaration of Human Rights, and other relevant human rights frameworks including those related to the Xinjiang region.

We require all suppliers to align their business practices with these standards—covering areas such as labor rights, health and safety, environmental protection, business ethics, and management systems—and to sign a Supplier Commitment Letter. Suppliers must also comply with all applicable laws and regulations in the countries or regions where they operate. Furthermore, we require first-tier suppliers to cascade these standards and expectations to their sub-tier suppliers.

In terms of business integrity, Accton mandates all suppliers to sign a Declaration of Integrity, affirming that no bribes, improper benefits, or advantages—direct or indirect—shall be offered to Accton personnel or their affiliates in pursuit of business deals or contractual performance.

Regarding product responsibility, we manage green products and materials provided by suppliers through our QPC-CE05 Management Procedure for Restricted Hazardous Substances, which outlines prohibited and restricted substances as well as responsible minerals sourcing. More details can be found in Section 3.4 Green Product Management and Section VI. Conflict Minerals of this report.

2. Supply Chain Management Rules

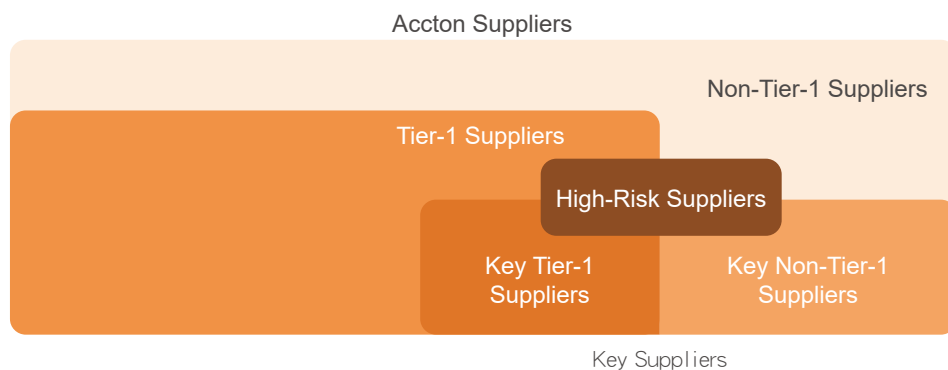
In terms of sustainable supply chain management, Accton requires all its suppliers to conduct their business in accordance with the Responsible Business Alliance (RBA) and commit to the respect of labor rights, health and safety, environment, business ethics and management systems, and fully comply with the laws and regulations of the country/region in which they operate. Concurrently, Accton requires its suppliers to implement the same standards for their own tier-1 suppliers.

Supplier "Operation Management and Commitment Letter"

To be a supplier of Accton, the supplier shall undertake to conduct its business in full compliance with all applicable local laws and regulations. The supplier should further sign this letter to undertake and confirm that it is committed to complying with Accton's Supplier Code of Conduct. This code has been developed on the basis of Responsible Business Alliance (RBA) and in accordance with its five aspects to ensure that suppliers, as members of the supply chain, are able to provide a safe working environment, respect and dignity for their employees, and should undertake environmental responsibility and observe business ethics in their operations, as well as implementing Accton's required standards.

3. Sustainable Supply Chain Management Mechanism

Accton classifies its suppliers based on type to implement tiered sustainability management. Supplier categories include: first-tier suppliers and non-first-tier suppliers, critical suppliers (including both critical first-tier and non-first-tier suppliers), as well as high-risk suppliers. The classification structure is illustrated in the diagram below.



4. Supplier Screening and Classification

Accton differentiates and labels suppliers based on their characteristics to facilitate effective management.

During the initial screening process for new suppliers, Accton follows the procedures outlined in the Supplier Management Operational Procedure. All prospective suppliers are required to provide valid ISO certifications. Suppliers that do not possess ISO 9001 (Quality Management System) and ISO 14001 (Environmental Management System) certifications may not be approved unless they are already undergoing ISO counseling.

Suppliers subject to evaluation must submit the following documents: Supplier Information Form, Supplier Corporate Social and Environmental Responsibility Agreement, and the Supplier Code of Conduct (CoC) Self-Assessment Checklist, along with a company profile to facilitate Accton's evaluation.

To ensure efficient supplier management, Accton has established a principle for supplier selection. Beyond the fundamental evaluations of quality, cost, delivery time, service, management, innovation, and technical capability, Accton also incorporates procurement management principles rooted in green supply chain practices and ESG-related sustainable risk considerations. The following are the basic principles for evaluating all suppliers, including new ones:

- Accton's suppliers are required to sign the Integrity Commitment Letter and adhere to Accton's Supplier Code of Conduct.
- Accton's material suppliers must fully comply with relevant local laws and regulations and establish their risk control mechanisms.
- Accton's suppliers must implement a management system for the environment, employee health and safety, and non-hazardous substances.
- Accton's material suppliers must comply with the "Tecúical Standard for Environmental Control of Hazardous Substances."
- Suppliers must provide appropriate self-declaration or supporting documentation and update it regularly in line with Accton's Restricted Substance Management Plan for Components.
- Suppliers must cooperate with Accton's responsible mineral management policy and complete due diligence

4.1 Key Supplier Identification

To realize effective supplier management, Accton has identified "key suppliers" as the basis for key management. The key principles for identifying key suppliers based on product, process, and sales characteristics in 2024 include the following points:

- Top 75% of the annual procurement amount of direct materials
- Key components
- The only source of supply or irreplaceable

In accordance with these principles, Accton has incorporated the "Accton CSR Code of Conduct," "Accton Supplier Code of Conduct," and the "Supplier Operation and Management Commitment Letter" into the supplier qualification evaluation process and considers them in procurement decision-making to promote continuous improvement. All qualified suppliers undergo an evaluation every three years. In addition, Accton annually requests key suppliers to complete the "Responsible Business Alliance (RBA) Code of Conduct Questionnaire." In 2024, a total of 105 key suppliers were listed, and all completed the questionnaire.

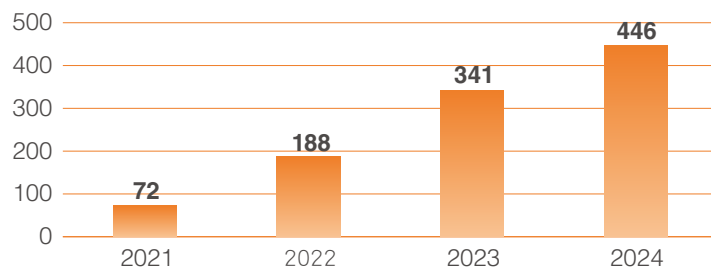
5. Accton Supply Chain ESG Sustainability Risk Audit Supplier "Human Rights, Environment, Safety, Health, and Management System" Audit Enhancement Plan

Accton has integrated the "RBA Code of Conduct" into its supply chain to monitor the implementation of labor rights, health and safety, environmental protection, business ethics, and management systems by suppliers. The Company encourages suppliers to develop materials and processes that reduce environmental impact or achieve energy saving and carbon reduction through process utilities. Environmental issues, including climate change and biodiversity, are given increased attention and management.

To this end, over the years, we have harmonized Accton's supplier audit forms based on RBA requirements, conducting reviews and evaluations of suppliers on corporate social responsibility and ESG sustainability aspects. This audit tool includes stricter scoring methods and more rigorous requirements than in the past.

From 2021 to 2024, our objective was to conduct surveys on the RBA Code of Conduct for the top 200 production raw material suppliers by transaction value (i.e., key suppliers). The number of suppliers completing the survey during this period were as follows: 72 suppliers in 2021, increasing to 116 suppliers in 2022, 153 suppliers in 2023, and reaching 105 in 2024.

Cumulative Number of Suppliers Completing ESG Assessments



6. Risk Assessment Process

Accton regards supply chain risk management as a key component of its competitive advantage. Within the industry Accton operates, common risk factors can be briefly categorized across economic, environmental, and social dimensions based on industry characteristics.

6.1 Risk Assessment

Accton conducts risk assessments across three dimensions: economic, environmental, and social. The factors considered in these risk assessments include:

Economic	Environmental	Social
<ul style="list-style-type: none"> Quality, cost, delivery time, service, innovation, management, and technical capability Business ethics Integrity management Sole or critical supply source Supplier automation capability 	<ul style="list-style-type: none"> Compliance with environmental regulations Environmental management systems Climate change Water resource management Waste and air pollution management 	<ul style="list-style-type: none"> Employee health and safety Human rights Labor practices Responsible minerals management Labor working hours

Based on the aforementioned factors, Accton analyzed the 2024 market conditions and the industries of its suppliers to identify the primary high-risk sustainability factors and high-risk supplier industry categories for the supply chain in 2024. The results are presented in the table below:

	Economic Risk Factors	Environmental Risk Factors	Social Risk Factors
	<ul style="list-style-type: none"> Sole supply source Supplier automation capability Integrity management 	<ul style="list-style-type: none"> Compliance with environmental regulations Water resource management Climate change 	<ul style="list-style-type: none"> Employee health and safety Labor working hours
High-Risk Supplier Industry Categories	IC	PCBs / cables / enclosures	PCBs / power supplies / cables / enclosures

In 2024, Accton harmonized its supplier audit forms based on RBA requirements to review and evaluate suppliers on environmental and social risk factors. No non-compliant suppliers were identified during these assessments.

III. Supply Chain Model and Localized Procurement

Accton's product portfolio is diverse and highly flexible. Its products are widely used in 5G, communication systems, the Internet of Things, and cloud computing. Therefore, its supply chain is also dynamic, diverse, and closely related. Raw materials for the supply chain include ICs, PCBs, electronic components, wires, plastic materials, metal materials, packaging materials, etc.

Accton collaborates with approximately 594 raw material suppliers worldwide. Based on procurement targets, these suppliers are mainly categorized into "direct material suppliers" and "indirect material and service suppliers." The purchase of direct materials has accounted for the majority of the purchase amount in previous years. In 2024, the direct purchase amount ratio was 68.2% from overseas and 32.8% from domestic (defined as local suppliers in Taiwan, local suppliers in China and local suppliers in Vietnam). Furthermore, Accton's production bases and supply chain vendors are primarily located in Taiwan, mainland China, and Vietnam. In 2024, Accton continued to overcome the economic downturn in the broader environment, and achieved overall revenue growth. As a result, the total procurement amount, direct procurement amount, and local procurement amount all saw significant increases compared to 2023.

Vision

The members of Accton's supply chain are crucial partners for the Company's sustainable growth. These partners are expected to excel in quality, cost efficiency, delivery time, service, management, innovation, and technology. Additionally, Accton aims to collaborate with its supply chain partners to implement ESG-focused corporate social responsibilities, including economic and governance practices, environmental protection, and social inclusion. This collaboration aims to enhance sustainable competitiveness and create a sustainable future.

Strategy

- Identify and manage economic, environmental and social risks in the supply chain and enhance the sustainability of the supply chain.
- Strengthen responsible mineral management, ensuring no use of minerals from unqualified smelters in illegal conflict mining areas, and establish responsible procurement practices.
- Promote a green supply chain, encourage suppliers to reduce the environmental impact in both operations and products, and gradually establish supplier organization for greenhouse gas emissions and product carbon footprint inventory.

IV. Accton Implements ISO 20400 Sustainable Procurement-Guidance



Boundary

Accton Hsinchu Science Park, Zhunan Plant

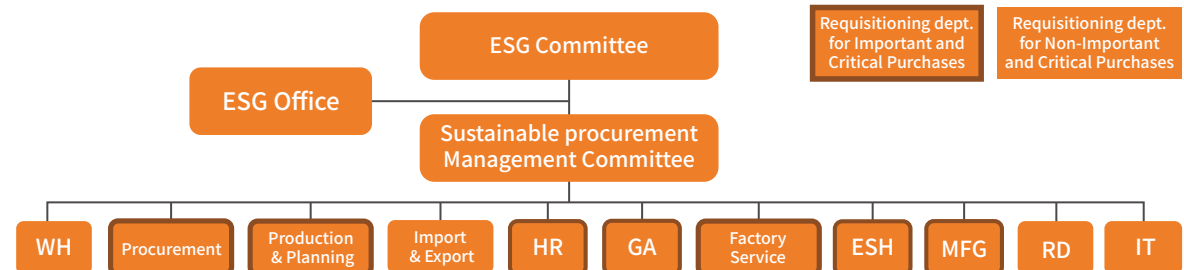
The Company has always regarded the RBA (Responsible Business Alliance) Code of Conduct as an important standard for implementing corporate social responsibility practices. In terms of responsible supply chains, to extend the spirit of sustainability to the management of various procurement types and to more effectively promote sustainable procurement, the Company launched the implementation and establishment of the ISO 20400 Sustainable Procurement-Guidance system in April 2024. This aims to fulfill the Company's sustainability responsibilities and strengthen the management of suppliers across different procurement categories, which is Accton's commitment to its global partners' social responsibility.

In accordance with the ISO 20400 Sustainable Procurement-Guidance, the sustainable procurement management team, taking into account the Company's industry type, operational environment, and input from the sustainable procurement team, determined the key driving forces of Accton's sustainable procurement based on the identified impact: (1) Risk management, (2) Customer expectations, (3) Legal regulations, (4) Supply chain security, (5) Competitive advantage, (6) Cost optimization, (7) Supplier commitment. Based on these seven sustainable procurement drivers, Accton Sustainable Procurement Policy and Accton Sustainable Procurement Guidelines" were formulated.

1. Sustainability Procurement Management Framework

Through the Sustainable Procurement Stakeholder and Issue Identification Assessment Tool, we conducted a risk and opportunity identification assessment and identified a total of 189 issues. Based on the threshold of the evaluation score results of each topic, 38 of them were screened as major issues, and their related procurement types were determined as suppliers of the Company's key procurement types. The original scope of supplier management under the RBA (Responsible Business Alliance) Code of Conduct included raw material suppliers, labor agencies, recruitment companies, environmental waste disposal contractors, cleaning service providers, and security companies. It has since been further expanded to cover additional procurement categories such as labor dispatch services, facility equipment, production equipment, and subcontractors, all of which are classified as key suppliers for Accton. For key procurement suppliers, new purchase contracts incorporate "Accton Sustainable Procurement Policy" and "Accton Sustainable Procurement Guidelines". Additionally, a "Sustainable Procurement Management Committee" has been established, composed of the responsible departments overseeing these key procurement activities.

Accton Sustainable Procurement Management Committee



2. Specific Implementation and Project Introduction Schedule

To ensure that team members involved in the establishment of the ISO 20400 Sustainable Procurement-Guidance System understood the purpose of implementing sustainable procurement, the system requirements, and the application of relevant tools and methodologies, Accton conducted four training sessions (with a total of 133 participants) and nine coaching meetings (with a total of 230 participants) throughout the implementation process.

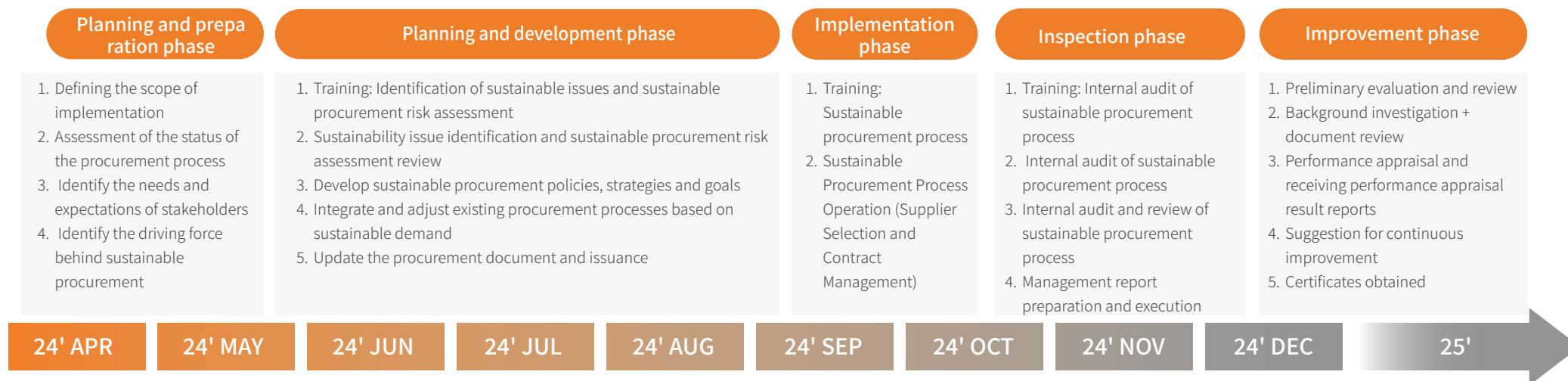
The principles and requirements of sustainable procurement were also integrated into existing procurement processes and supplier management practices. Internal documents were newly established or revised accordingly. Please refer to the summary table below for details.

- | | | |
|--|---|---|
| <ul style="list-style-type: none"> Added 1 first-level document: Accton Sustainable Procurement Management Manual | <ul style="list-style-type: none"> Added a second-level procedure: Non-raw material supplier management operating procedures | <ul style="list-style-type: none"> Modified 11 existing second and third-level procedures and specifications |
|--|---|---|



Accton conducted performance evaluation with an external verification company in December 2024 and January 2025, and obtained the ISO 20400 Sustainable Procurement-Guidance certification in February 2025.

Timeline for the adoption of ISO20400 Sustainable Procurement-Guidance System



V. Environmental Management

Accton Group is committed to implementing Hazardous Substance Free (HSF) management. Our Accton Zhubei AI Park, Hsinchu Science Park, Zhunan Plant in Taiwan and Vietnam Accton have all continuously passed the annual certification of the IECQ QC 080000 system. All products comply with international environmental regulations (e.g., EU RoHS, REACH directives), aiming to achieve the goal of using environmentally friendly materials through green supply chain management. This allows Accton to produce and provide customers with low-pollution green products that reduce associated harm to humans and the environment.

Accton Group reviews and updates the "QPC-CE05 Product Hazardous Substance Management Procedure" based on international regulations, customer requirements, and green regulatory trends. This procedure fully covers the "IEC 62474 Material Declaration Standards." In 2024, a total of 247 suppliers responded with hazardous substance-related reports, involving 3,408 BOMs. All materials used comply with international standards and customer requirements.

VI. Conflict Minerals

Supplier Management

1. Accton Group's Responsible Conflict Minerals Development History



2. 100% Non-Use of Conflict Minerals in Accton Group Components



100%

Completion of CMRT/EMRT surveys with 214 suppliers.



100%

Completion of at least one quarterly audit and implementation of corrective measures.



100%

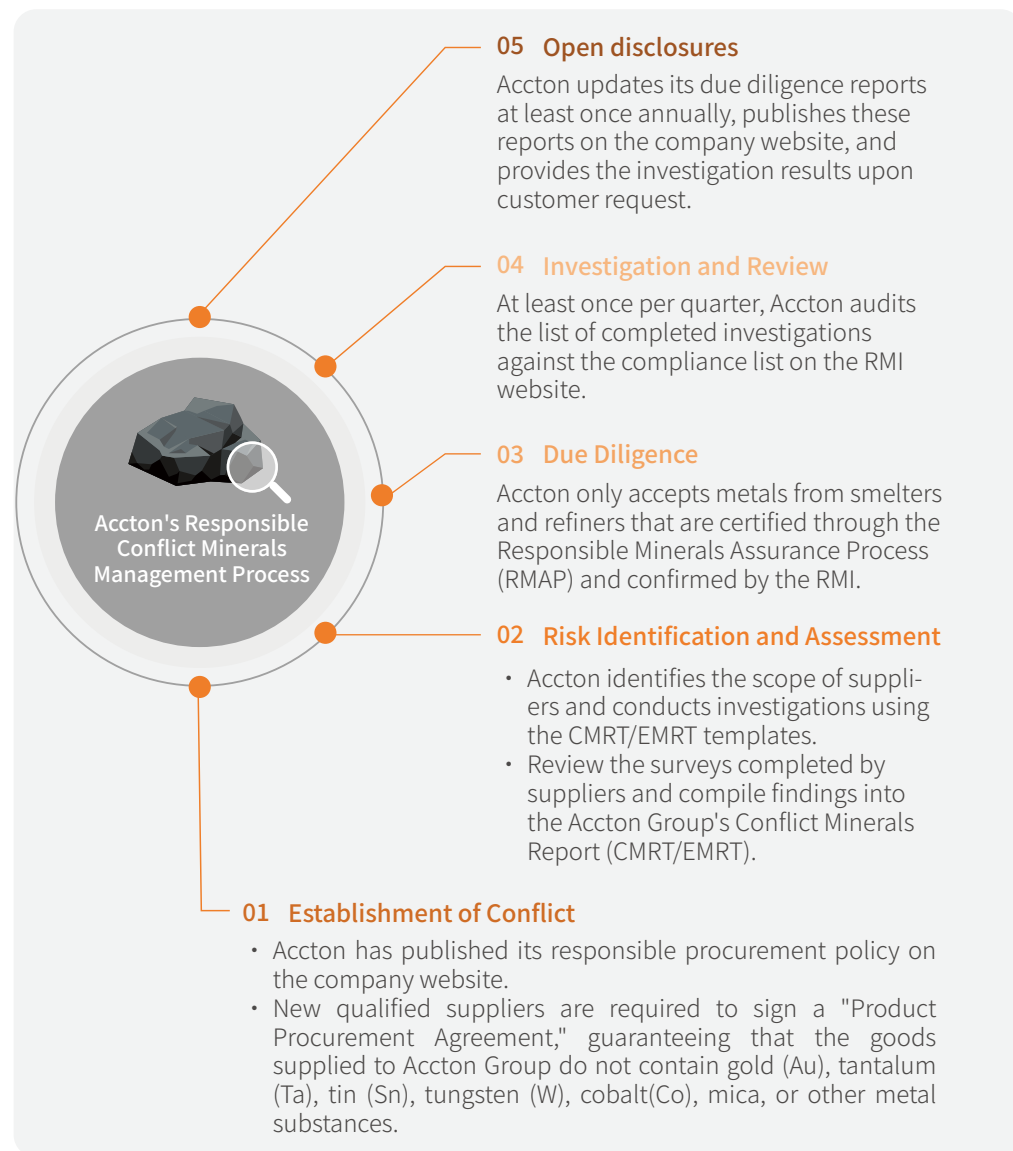
Compliance with customer investigation requirements

Respecting international human rights and corporate social responsibility, Accton Group avoids using minerals from areas affected by armed conflict and human rights abuses. Through regular due diligence as part of the Responsible Minerals Initiative (RMI), suppliers are required to source raw materials that do not originate from Conflict-Affected and High-Risk Areas (CAHRAs). This is to prevent indirect human rights violations and ensure compliance with national and international laws. For details, please view: <https://www.accton.com/esg-home/topics/governance/conflict-minerals/>.

Accton Group values the thoughts and opinions of its suppliers and ensures the protection of their legitimate rights and interests. Suppliers can maintain good interaction and provide feedback through the stakeholder section on the company website (<https://www.accton.com/interested/>).

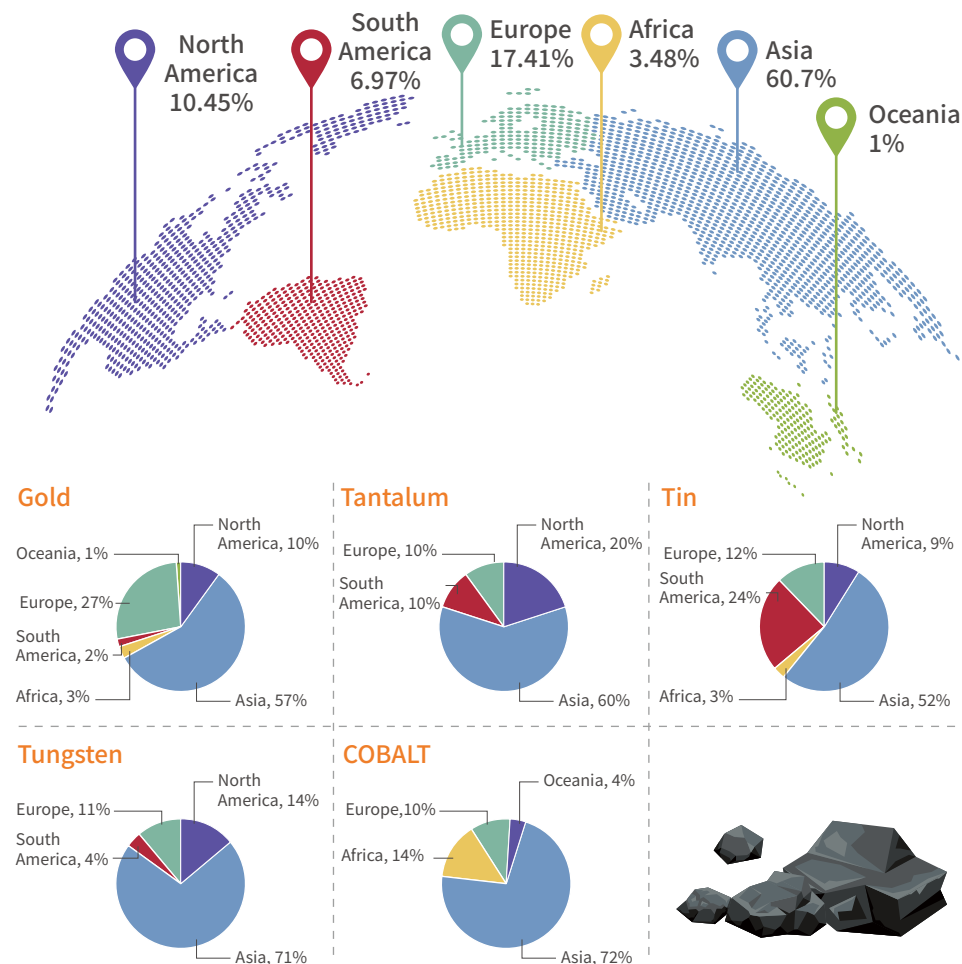
3. Accton's Responsible Conflict Minerals Management Process

Conducted due diligence investigations based on the framework of the Organisation for Economic Co-operation and Development (OECD):



4. Distribution and Proportion of Qualified Smelters

To ensure responsibility for conflict minerals at the source, Accton annually conducts risk assessments to screen suppliers that need further investigation. This process utilizes the CMRT and EMRT templates from the Responsible Minerals Initiative (RMI) and the latest compliant smelter lists published by the RMI to identify overall risks. According to the 2024 survey results, Accton's supply chain used a total of 201 qualified smelters. The distribution of these smelters is primarily in Asia, followed by Europe.



VII. Launch of the Zero Carbon Chain Project

On April 21, 2023, Accton held a supplier conference under the theme of the "Zero Carbon Chain Project." The event was purposefully scheduled on the eve of Earth Day to emphasize the importance of sustainability. Through this conference, Accton aimed to align with supplier partners on ESG and carbon reduction strategies, while highlighting the growing significance of decarbonization and ESG actions in the company's overall supply chain management.

1. Carbon Reduction Goals

Accton has set a target to reduce carbon emissions by 50% by 2030. This will be achieved through internal process optimization and low-carbon product design. At the same time, Accton is collaborating with supply chain partners to advance the Zero Carbon Chain Project, promoting practical carbon reduction actions. Together with its partners, Accton is moving toward the 2050 net-zero goal and will formulate key strategies for joint upstream and downstream decarbonization by 2026.

The implementation steps begin with continuous energy-saving and carbon reduction through energy management mechanisms, extending to process design, upstream and downstream product improvements, and ultimately to the deployment and procurement of renewable energy worldwide.

In September 2023, Accton collaborated with 10 supply chain partners and received the "Low Carbon and Smart Manufacturing Upgrade Transformation Subsidy Program" from the Industrial Development Bureau, Ministry of Economic Affairs. Through a "1-to-10 supply chain collaboration" model, the project aims to collectively advance energy-saving and carbon-reduction goals. The program sets out three main objectives:

- Accton aims to achieve a relative reduction of 20% in carbon emissions while expanding its production capacity.
- Precise carbon footprint calculations, including calculating the carbon footprint from raw material processing by collaborative manufacturers to in-factory processes. This is to prepare for potential future carbon tariff reporting requirements for product exports.
- Suppliers are encouraged to adopt carbon emissions reduction measures and to amplify these effects further.

For this project, Accton collaborates with key suppliers to promote green product design and optimize local supply chains. Additionally, Accton has established the "Accton Academy of Sustainability" to integrate resources, provide educational training, offer energy-saving and carbon reduction tools, and share industry energy-saving experiences. This capacity-building initiative aims to assist supply chain and industry partners in reducing carbon emissions and expanding sustainable impact.

2. Program Achievements

2023

- In November 2023, the Accton Academy of Sustainability launched training courses for senior executives to help partners complete and present their "Carbon Reduction Roadmap," clearly defining their carbon reduction timelines and goals based on their company conditions and future plans.
- Accton first implemented a real-time electricity monitoring system to track its own energy usage. By managing and analyzing the collected data, the company was able to optimize production scheduling, ultimately achieving continuous improvement of its low-carbon production lines.
- Assisted one supplier in upgrading nano equipment to improve process efficiency, resulting in savings in electricity, gas costs, wiping paper usage, cleaning agent consumption, and reduced labor hours

2024

- Accton Academy of Sustainability held four joint meetings on March 26, May 29, August 22, and October 22, providing a platform for participating suppliers to exchange knowledge and share outcomes related to carbon reduction initiatives.
- In April, Accton initiated ISO 20400 Sustainable Procurement Guidance. Relevant departments jointly reviewed compliance with sustainable procurement principles and requirements. Process and documentation improvements are underway, with certification targeted for completion in 2025.
- Assisted 2 supplier partners in acquiring equipment to optimize processes, improve yield, and reduce waste generation, achieving the set carbon reduction targets.
- Assisted and guided two suppliers in obtaining ISO 14064 certification.
- Accton provided energy monitoring equipment and systems to 9 suppliers, visualizing energy consumption data of high-energy equipment and consolidating it into a cloud system for easy adjustment of energy-saving solutions.

3. Future Plans

- Upstream and Downstream Collaboration on Product Carbon Footprint: Initially, reduce energy consumption during the product testing phase for downstream customers. Establish a carbon footprint management platform and collaborate with upstream suppliers on carbon reduction projects to achieve estimated carbon reductions. The carbon footprint management platform aims to introduce a carbon pricing management mechanism in future procurement.
- Continued Expansion of Impactful Carbon Reduction Initiatives: Implement Accton's sustainable supply chain management mechanism, aiming to obtain ISO 20400 Sustainable Procurement Guidance certification. Share various carbon reduction experiences with partners in the Zero Carbon Chain Project. Continue offering Accton's sustainability courses, inviting suppliers to participate and actively promoting energy-saving and carbon reduction concepts and practical methods to expand sustainable impact.



3 Environmental Sustainability

- 3.1 Climate Change and Strategy
- 3.2 Energy Saving and Carbon Reduction
- 3.3 Environmental Management
- 3.4 Green Product Management
- 3.5 Biodiversity Action

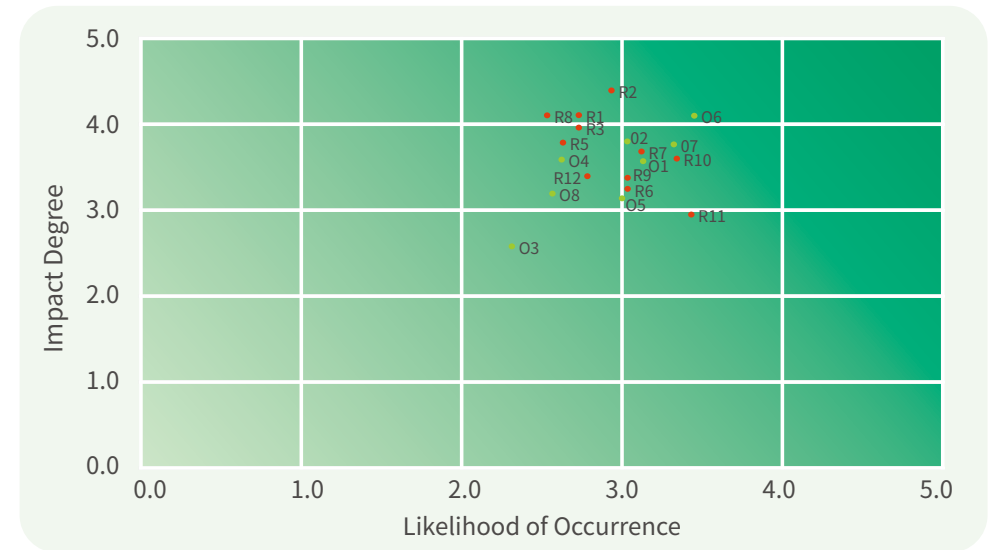


3.1 Climate Change and Strategy

1.2024 Accton Climate Risk and Opportunities

Risk and Opportunity Matrix

- In 2022, Accton compiled climate-related risks and opportunities specific to the high-tech electronics and networking equipment manufacturing sector. A survey of senior management was conducted to assess the likelihood and impact of industry-relevant risks and opportunities, forming the basis for Accton's climate risk-opportunity matrix.
- That year, the risks were first ranked by score and then further prioritized based on Accton's operational context and industry characteristics to identify material climate-related risks and opportunities. In line with sustainability consistency and context, the scope of disclosure is being expanded year by year, with a comprehensive reassessment of climate-related risks and opportunities planned for 2025.



Major Risks / Opportunities	Category	Climate Scenario	Time	Financial Impact Type	Financial Impact	Response Strategies
R2 (Policy and Regulations) Enhanced Emission Reporting Obligations	Transition Risk	SSP1	Medium-term	Cost increase	Estimated annual expenditure of approximately NT\$2.5 million (for guidance, audit, verification, reporting, and manpower investment)	<ol style="list-style-type: none"> 1. Promote ISO 14064-1 GHG inventory at global operational sites 2. Engage a professional third party to verify ISO 14064-1 GHG emissions. 3. Assign the ESH department to identify regulations at operation locations and conduct inventory and reporting. 4. The ESG Committee is responsible for climate change risk management, climate change adaptation, formulating response strategies, setting reduction targets, planning and implementing climate mitigation actions, and reporting to the Board of Directors annually.
R4 (Technological Risk) Products and Services Supplanted by Low-Carbon Technologies	Transition Risk	SSP1	Long-term	Decrease in revenue	Anticipating the low-carbon trend in the market due to climate change, failure to timely respond may lead to a decline in product sales, affecting revenue. Given the multitude of factors involved, the Company will further evaluate the implications.	<ol style="list-style-type: none"> 1. Continuously increase investment in research and development of key networking equipment (such as network switches, network application equipment, network access equipment, etc.) with low energy consumption and high transmission efficiency technologies. 2. Collaborate with major customers: <ol style="list-style-type: none"> (1) Develop low energy consumption specifications, low-carbon, and high-efficiency applications. (2) Promote carbon reduction and net-zero emissions: green manufacturing processes, green factories, introduction of renewable energy, and energy-saving projects to reduce customer Scope 3 emissions. 3. Develop patents related to low-carbon, high-efficiency, and carbon-reduction applications. 4. Participate in international initiatives.

Major Risks / Opportunities	Category	Climate Scenario	Time	Financial Impact Type	Financial Impact	Response Strategies
R11 (Acute Physical Risk) Increased Severity of Extreme Weather Events	Physical Risk	SSP5	Medium-term	Decrease in revenue	It is anticipated that climate change will lead to an increase in the frequency and intensity of extreme weather events, causing potential financial impact on Accton due to operational disruptions, equivalent to approximately 1 to 5 days of revenue.	<ol style="list-style-type: none"> 1. Implement ISO 22301 Business Continuity Management System and obtain third-party certification. 2. Operate a risk management system. 3. Conduct climate scenario stress tests at operational sites. 4. Promote damage prevention programs at high-risk sites. 5. Increase production sites in different countries.
O6 (Products and Services) Develop or Expand Low-Carbon Products and Services	Opportunity	SSP1	Long-term	Increase in revenue	As the market shifts towards a low-carbon economy due to climate change, Accton anticipates new business opportunities from expanding or developing climate-friendly products and services. This could potentially increase revenue by approximately NT\$4-6 billion by 2030.	<ol style="list-style-type: none"> 1. Continuously collect and track industry trends in energy saving and low-carbon development. 2. Increase R&D investments 3. Proactively communicate and collaborate with customers. 4. Develop patents related to low-carbon, high-efficiency, and carbon-reduction applications.
O7 (Products and Services) Capitalize on Carbon Reduction Opportunities	Opportunity	SSP1	Long-term	Increase in revenue	Consolidate internal resources and provide products and services for carbon reduction or low-carbon applications through R&D and innovation. Empower both new and existing clients in achieving their carbon reduction commitments and goals. Consequently, thus increasing sales of new products and services and boosting corporate revenue. Increase in corporate revenue	<ol style="list-style-type: none"> 1. Leverage Accton's expertise and experience in energy-saving technologies and processes. 2. Integrate IoT and AI computing technology. 3. Offer innovative services and penetrate niche markets.
O2 (Resource Efficiency) Towards More Efficient Buildings	Opportunity	SSP1	Medium-term	Cost reduction	Compared to traditional facilities, it is estimated that electricity expenses can be reduced by 10-15%.	<ol style="list-style-type: none"> 1. Implement green building designs for the new Zhubei plant. 2. Conduct sunlight and ventilation simulations prior to design. 3. Procure high-efficiency facility systems.
O1 (Resource Efficiency) Improve the Efficiency of Production and In-line Conveyance Systems	Opportunity	SSP1	Medium-term	Cost reduction	Production efficiency improved, with the new production line consuming at least 20% less electricity per unit produced compared to the previous line.	<ol style="list-style-type: none"> 1. Procure low-carbon production equipment 1. Optimize production processes

*IPCC AR6 adopts Shared Socioeconomic Pathways(SSPs) to estimate future GHG emission scenarios, including five pathways: very low emissions (SSP1-1.9), low emissions(SSP1-2.6), intermediate emissions (SSP2-4.5), high emissions (SSP3-7.0), and very high emissions (SSP5-8.5).

Risk Patterns: :

R2 (Policy and Regulations) Enhanced Emission Reporting Obligations:

1. The Financial Supervisory Commission (FSC) promotes transparency in carbon inventory disclosure for TWSE/TPEX-listed companies, mandating three stages of mandatory disclosure based on industry and capital thresholds.
2. Accton's market capitalization is between NT\$5 billion and NT\$10 billion, and therefore subject to the second phase of FSC regulations. The primary manufacturing center in Taiwan, located in Zhunan Township, emits approximately 11,000 tons of greenhouse gases annually. According to FSC's schedule, Accton will be included in mandatory inventory reporting by 2025.
3. To comply, Accton must establish a GHG inventory mechanism based on ISO 14064-1. Related investments include external advisory guidance, third-party verification, internal manpower allocation, and relevant departmental inputs, leading to increased operational costs.

R4 (Technological Risk) Products and Services Supplanted by Low-Carbon Technologies:

1. Climate change has already resulted in severe global impact, with the global average temperature increase reaching 1.09° C (studies indicate a range of 1.1° C to 1.7° C for 2022-2026).
2. At the 2021 United Nations Climate Change Conference (COP26), a consensus was reached to combat climate change, aiming to limit global warming to 1.5° C by the end of this century. To achieve this challenging goal, many countries have set net-zero emission targets, and industries are transitioning towards lower energy consumption and carbon emissions in their manufacturing processes, products, and services.
3. Accton's primary product, network switches, is essential for building network environments, usually operating 24/7 and significantly impacting electricity costs for data centers or enterprise networks. Recently, low-energy consuming and energy-efficient products have gained popularity. If Accton's network switches do not keep pace with market trends or customer expectations in terms of energy performance or design, sales may decline, leading to reduced revenue.

R11 (Acute Physical Risk) Increased Severity of Extreme Weather Events:

1. The United Nations Intergovernmental Panel on Climate Change (IPCC) released the Sixth Assessment Report (AR6) on August 9, 2021, indicating that under the SSP5-8.5 scenario, Taiwan's average annual total rainfall is expected to increase by approximately 13% and 29% by mid-century and late-century, respectively. The average annual maximum 1-day heavy rainstorm intensity is expected to increase by about 22% and 43%, respectively. In the Taoyuan-Hsinchu-Miaoli area, the 24-hour cumulative rainfall is expected to reach 450mm and 600mm.
2. The Zhunan plant and surrounding areas may experience flood heights of 1-2 meters, affecting employee commutes and potentially leading to reduced production capacity due to insufficient manpower.
3. Our main production base in mainland China, JoyTech, located in Bao'an District, Shenzhen, Guangdong Province, has experienced multiple flooding events due to heavy rains in recent years. In 2018, a heavy rainstorm event resulted in 414mm of rainfall within 24 hours. According to IPCC estimates, the 24-hour cumulative rainfall could reach 505mm and 600mm by mid-century and late-century, respectively. Such heavy rains can cause flooding that lasts for several days, disrupting transportation and possibly requiring the local government to initiate resident evacuations. This could result in production disruptions at the JoyTech plant lasting several days or more, impacting shipments and leading to decreased revenue if no alternative solutions are found.



Opportunity Scenarios :

O6 (Products and Services) Develop or Expand Low-Carbon Products and Services:

1. As the global economy transitions towards a zero-carbon economy in response to climate change, the specifications and applications of technology electronic products are evolving towards high efficiency and low carbon emissions.
2. Developing or expanding low-carbon products and services will be pivotal for Accton Group to capture low-carbon business opportunities, potentially increasing revenue through market expansion.

O7 (Products and Services) Seizing Carbon Reduction Opportunities: Through R&D and innovation, Accton's provision of products and services for carbon reduction or low-carbon applications will help new and existing customers meet their carbon reduction commitments and targets. This will enhance the sales of new products and services, increasing corporate revenue. This leads to increase in corporate revenue.

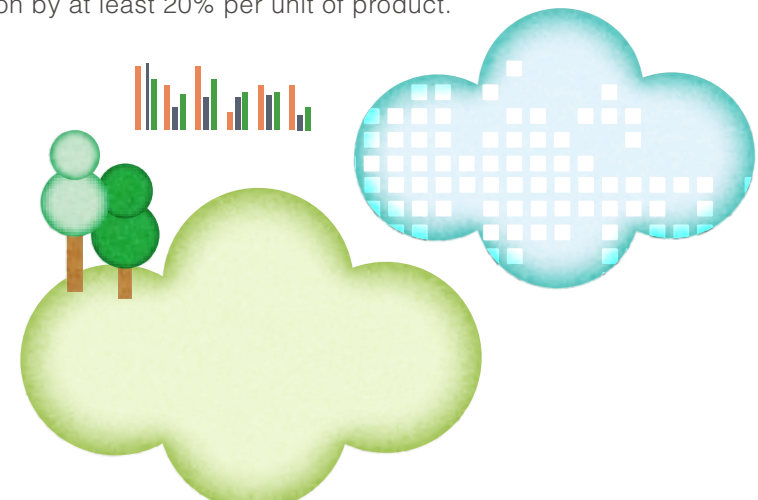
1. Automatically adjust cooling modes based on the environmental and load requirements during product operation. This not only reduces the carbon footprint during the end customer's usage phase but also helps brand customers reduce Scope 3 emissions, decoupling network transmission volume from energy consumption.
2. Leverage Accton's experience and expertise in carbon emissions reduction for business operations, integrate core R&D technologies, optimize the combination of mechanical, electrical, and thermal systems, and utilize IoT and AI applications to offer new products on the market.

O2 (Resource Efficiency) Towards More Efficient Buildings: Constructing green and sustainable buildings or implementing energy management systems enhances overall resource usage efficiency, reducing resource consumption and pollutant emissions. This leads to reduced direct operational costs for the enterprise.

1. Green Building Design: The Accton Zuhbei AI Park adopts Green Building Silver Standards, projected to save at least 10-15% in energy compared to traditional plants. The new high-efficiency facility systems include chiller systems, HVAC systems, air compression systems, and energy-saving lighting systems, with an investment of approximately NT\$160 million.
2. Implementing Energy Management Systems: Accton's plants in mainland China and the Hsinchu Science Park have already implemented ISO 50001 Energy Management Systems. Accton Zuhbei AI Park is expected to implement the system once operations stabilize by 2025. By integrating smart meters and setting up an energy monitoring platform, continuous improvements can be made to reduce energy costs and operational expenses.

O1 (Resource Efficiency) Enhance resource utilization by upgrading production equipment and optimizing processes.

1. Procure new energy-efficient equipment, including high-speed module assembly machines, reflow ovens, and inspection systems. The new machinery features higher production speeds, lower energy consumption, and improved yield rates.
2. Optimized the synchronization of production equipment to reduce idle time, thereby lowering energy consumption during standby periods.
3. Integrate and arrange automated equipment to enhance overall production efficiency. Overall, these improvements are expected to reduce energy consumption by at least 20% per unit of product.



II. TCFD Implementation of ACCTON in 2024

1 Task Force on Climate-Related Financial Disclosures (TCFD) – Governance

TCFD Four Core Pillars			Current Management Practices at Accton Technology
 Governance	Climate Related Risks and Opportunities Governance	Board of Directors Oversee Climate Related Topics	1. The Board of Directors is the highest supervisory body for climate change at Accton Technology. The ESG Committee regularly reports on climate change management and performance during board meetings. An update of the climate-related risks and opportunities is planned for 2025 and will be reported to the Board of Directors. 2. The Board of Directors oversees climate change-related management operations at Accton. Their responsibilities include reviewing climate-related strategies, annual targets, action plans, annual budgets, and major financial expenditures. They also track the achievement of the previous year's targets and management performance. 3. The Board provides guidance and directions for adjustments and improvements based on the performance and target achievement reports presented by the ESG Committee.
		Management's Assessment and Handling of Climate-Related Issues	1. The ESG Committee is the highest executive unit for managing climate change at Accton, and chaired by a senior vice president, with the ESG Office acting as the secretary. The ESG Committee annually identifies climate change risks and opportunities, formulates response strategies, and sets targets for material financial and strategic risks and opportunities. The Green Manufacturing Committee under the ESG Committee is responsible for implementing climate change-related action plans and tracking KPI performance. 2. The Green Manufacturing and Environment Committee reports the status of target achievement, current KPI status, and action plan performance to the ESG Committee. 3. Accton Technology Climate Governance Structure: Board of Directors (climate-related topics supervision, major decision-making) → ESG Committee (climate-related goal setting, strategy development, action plan planning and implementation, and tracking and management).
 Strategy	1. Accton's Definition of Short-, Medium- and Long-term and Major Climate-related Risks and Opportunities A. Short term (1-3 years): (Physical) Increase in severity of extreme weather events B. Medium term (3-6 years): (Transition) Enhanced reporting obligations for emissions, (Transition) Increased price of greenhouse gas emissions, (Transition) Products and services are supplanted by low-carbon technology, (Transition) increased raw material costs, (Physical) increased severity of extreme weather events, (Transition) increased stakeholder concerns and negative feedback C. Long term (7-10 years): (Transition) Products and services are supplanted by low-carbon technologies, (Transition) raw material costs increase, (Physical) the severity of extreme weather events increases 2. Accton identifies material climate-related financial risks and opportunities through four steps: (Compilation) Gather potential climate-related risks and opportunities in the technology and network communications industry. → (Convergence) Assess risks and opportunities based on product and service types, changes in operational climates, regulatory trends in operating and sales markets, major customer climate change strategies, etc. → (Materiality Analysis): Senior management determines risk scores based on the likelihood of climate-related risk and opportunity events occurring and their impact on Accton Technology. → (Strategic Response) Develop strategies to address these risks, (including major investments or expenditures).		

TCFD Four Core Pillars

Current Management Practices at Accton Technology



Strategy

1. For material climate-related risks and opportunities, the ESG Committee analyzes the causes and degrees of impact on the organization and proposes response strategies and formulates corresponding action plans. They also assess the resources and costs required by the organization. Once the ESG Committee confirms the direction, it reports to the Board. Any business action plans involving significant resource allocation and expenditures must be approved by the Board before implementation. :
 - A. In response to future greenhouse gas emission costs and rising carbon prices, the first step in Accton's carbon management strategy defined by the ESG Committee is to set short-to-medium-term reduction targets and long-term net-zero emission goals. The priority is given to organizational reduction initiatives, followed by offsetting remaining emissions through the purchase of green energy certificates and other decarbonization measures.
 - B. To address the risk of products and services being supplanted by low-carbon technologies, and to enhance customer trust and strengthen partnerships, Accton proactively responds to customer expectations for low-carbon products. Without compromising the product specifications and quality requirements, we work with customers on projects to reduce the burn-in time of products during the manufacturing stage, which greatly reduces the electricity required for product manufacturing.
2. The climate scenarios considered by Accton Technology include the 1.5 °C and 2 °C scenarios in which the world is moving towards net-zero and low carbon transition, and the 4°C scenario in which the world is still focusing on accelerating economic growth, using fossil fuels without restrictions, and passively facing the continuous increase in atmospheric CO₂ concentration caused by climate change
3. Our carbon reduction strategy prioritizes carbon reduction in the R&D, design and manufacturing stages.
 - R&D design: After a carbon footprint inventory of products, it was found that the carbon emissions of network communications products during the use phase account for about 90% of the carbon emissions during its entire life cycle. Therefore, we will continue to work with our customers to start from product R&D. This includes the use of high-efficiency chips, low-energy consuming power supplies, new heat dissipation designs, increasing the proportion of recycled materials, and using a product carbon footprint calculation system to understand the improvement of the carbon emissions of each product.
 - Manufacturing Phase:
 1. Factory construction has commenced incorporating green building design principles, including insulation and natural ventilation design for the building.
 2. Facility Systems: Implementation of new high-efficiency plant facilities, including chiller systems, HVAC systems, air compression systems, and energy-saving lighting systems.
 3. Installation of photovoltaic solar power systems to increase the proportion of renewable energy usage.
 4. Implementation of rainwater harvesting systems to reduce the consumption of raw water.
 5. Process Improvement: Collaborate with clients to optimize process parameters while maintaining product reliability, thereby reducing carbon emissions from processes.
4. Supplemented by the Use of Renewable Energy
 - In addition to self-initiated emissions reduction efforts, Accton also adopts the purchase of renewable energy and International Renewable Energy Certificates (I-RECs) as part of its reduction strategy.
 - In 2024, Accton purchased 2,200 MWh of I-RECs to support carbon reduction efforts at Vietnam Accton.
 - Starting in 2025, the company plans to increase the proportion of I-RECs used by Vietnam Accton and adopt renewable energy at the Zhubei AI Park to align with Accton Group's decarbonization roadmap.



Risk Management

Identification, Assessment, and Management of Climate Related Risks

1. Accton Climate-Related Risk Management Process:
 - A. Climate-related risk/opportunity events ① Likelihood of occurrence (1 to 5, from low to high) and the ② impact level on Accton (1 to 5, from low to high).
 - B. ① Likelihood of Occurrence * ② Impact Level = Materiality Score
 - C. Materiality scores are ranked from high to low.
 - D. Materiality rankings are discussed, adjusted, and determined by senior executives, identifying material risks and opportunities for Accton
2. Accton has identified transition risks arising from "Taiwan's Pathway to Net-Zero Emissions in 2050" announced in 2022. The primary regulatory transition risk faced by Accton involves the FSC mandating TWSE/TPEX-listed companies to disclose their carbon inventory results in three phases based on specific industry sectors and capital thresholds. Accton, with a market capitalization ranging from NT\$5 billion to 10 billion, falls under the second phase of this regulation. By 2025, the Company is required to disclose the results of the greenhouse gas inventory from the previous year in its annual report, covering all global operations directly controlled by Accton.
3. Climate-related topics are a primary focus for Accton, overseen by the ESG Committee. The ESG Committee consistently evaluates, assesses, analyzes, and manages risks tied to climate change. They convene quarterly to monitor progress toward objectives and review the status of management effectiveness, reporting their findings to the Board of Directors.
4. After identifying material climate-related risks, the ESG Committee evaluates the timing of these risks and their potential financial impacts on Accton. Based on the nature and severity of the risks, the Committee proposes appropriate response strategies. These strategies prioritize mitigation first, followed by control, transferring the risk, and ultimately, acceptance.

TCFD Four Core Pillars	Current Management Practices at Accton Technology
<div data-bbox="123 470 230 579"> </div> <div data-bbox="94 585 239 646"> Indicators and Targets </div> <div data-bbox="266 557 696 646"> Evaluate and manage climate-related risks and opportunities through specific indicators and targets. </div>	<ol style="list-style-type: none"> 1. Accton's main carbon reduction targets are to reduce carbon emissions by 50% by 2030 and achieve net-zero emissions by 2050. 2. In addition to monitoring greenhouse gas emissions, Accton tracks climate change-related performance using other indicators such as energy consumption, electricity intensity, municipal water use, waste output, and recycling rates. 3. Accton prioritizes climate change management and fosters innovation among its staff. We have introduced the "Production Nobel Prize" to financially reward employees whose proposals for improving production efficiency or energy conservation are approved. 4. Accton is currently formulating an internal carbon pricing strategy, intending to assign carbon emissions to various processes and products based on working hour allocation. The plan is to establish an internal carbon price using shadow pricing within the next two years, which will be an essential tool for managing greenhouse gas emissions. <hr/> <ol style="list-style-type: none"> 5. Since 2018, Accton has been conducting greenhouse gas inventories according to ISO 14064-1 and the guidelines provided by the Ministry of Environment. The initial scope of these inventories commenced with Accton Hsinchu Science Park and JoyTech, expanding by 2021 to include Accton Hsinchu Science Park, Plant 2, the Zhunan Factory, Edgecore, Shenzhen JoyTech, and various offices, incorporating Scope 3 (Categories 3 to 6). 6. 2024 Greenhouse Gas Inventory Emissions: <ol style="list-style-type: none"> A. Scope 1: 1,467 tCO₂e B. Scope 2: 49,214 tCO₂e (market-based) C. Scope 3: 2,384,546 tCO₂e (Category 3 - 6)



III. Accton Zhubei AI Park: Green Building Design and Environmentally Sustainable Practices

Accton remains committed to addressing climate change and has extended this commitment into its business operations. In November 2024, the company officially inaugurated its corporate headquarters at the Zhubei AI Park. The building was designed in accordance with the "Green Building Label – Silver Level" standards, integrating both aesthetic appeal and environmental consciousness.

Key environmental greening and energy resource efficiency measures are outlined as follows.

High Green Coverage for a Comfortable Office Environment

The Zhubei headquarters retains a statutory open space of 3,897m² in accordance with the law, and is designed with planting and greening, with a green area of 3,697m², which is about the size of 10 basketball courts. This translates into a green coverage rate of 94.87%, far exceeding the 50% green coverage rate required by the law. These figures represent not only Accton's compliance with the law, but also our dedication to environmental sustainability, which is expected to create a greener and healthier working environment.



▲ Green Landscaping Design of the Building Site

Solar Panels Installed on the Roof

Accton, as a major network technology company, mainly uses electricity for capacity enhancement. With the trend of carbon reduction and green power usage, Accton Zhubei AI Park has installed solar power on the roof, with an estimated annual power generation capacity of 81,000 kWh, which is expected to be begin in the second half of 2025.

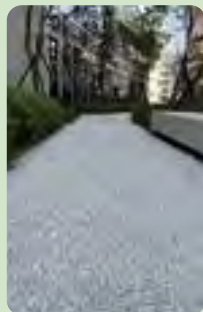


▲ Roof-mounted solar panels with estimated annual power generation of 81,000 kWh

Accton Zhubei AI Park : Highlights of Green Building Design

Rainwater recycling and reuse to retain water resources

Permeable flooring is installed outside the first floor to direct rainwater to the rainwater recycling tank in the basement to facilitate rainwater collection and reuse. Adding up the permeable flooring and the greening area with permeable function, the total permeable surface area is 2,158.68m², which is better than the statutory requirement. Accton also promotes water conservation in daily life. All water-consuming equipment in the Zhubei headquarters, such as toilet bowls and hand-washing faucets, are equipped with a "Water Saving Label" in order to reduce water consumption.



▲ Permeable flooring on the first floor to channel rainwater to the rainwater recycling tank in the basement.

Reusing Waste Resources for a New Life

Waste materials generated during the construction of the Zhubei headquarters are recycled and reprocessed for proper use in the factory. For example, the wood flooring of the first-floor corporate gallery is made from clear-water molded planks used in the structural construction, which were transformed into flooring veneers after proper processing, giving them a new lease of life once again. About 345 m² of wooden planks were successfully reused and resource disposal was minimized.



◀ Wood-grain formwork panels removed after structural construction were repurposed as wooden flooring for the first-floor corporate exhibition hall

Reflections from colleagues involved in the construction of factories

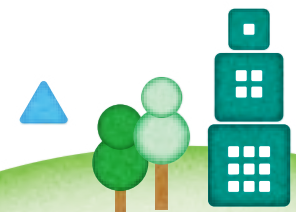
"Watching the exposed concrete craftsman use his tanned arms to carefully remove the formwork and neatly stack it aside, I asked him why... It was then that I learned these formworks were not discarded but given a new life in another way.

As I watched the carpenter sit on the ground, meticulously piecing together the flooring, beads of sweat dripped onto the wood, as if nourishing it for its transformation.

With the inauguration of the Zhubei headquarters, these formworks also embarked on a new journey."

Through the hands of skilled craftsmen, materials are given a new purpose and meaning. This is more than just the circular economy people often talk about—it is a heartfelt appreciation for resources.

We will carry forward this spirit, gathering collective wisdom to help even more people."



3.2 Energy Saving and Carbon Reduction

I. Greenhouse Gas Emissions Statistics

Accton's carbon reduction target: 50% carbon reduction by 2030 and net zero carbon emissions by 2050. (the base year is 2021)

In response to the international trend of carbon reduction, the first stage of carbon reduction is greenhouse gas inventory, the scope mainly includes direct greenhouse gas emissions and removal (Category 1) and indirect greenhouse gas emissions from input energy (Category 2).

Other indirect greenhouse gas emission sources (Categories 3 to 6) are considered based on the significance principle by evaluating data sources and quality. Starting from 2022, the calculation scope was expanded to include: 3.1 Emissions from upstream cargo transportation and distribution; 3.3 Emissions from employee commuting; 3.5 Emissions from business travel; 4.1 Emissions from purchased goods; 4.3 emissions from solid and liquid waste disposal.

The main Category 1 and Category 2 carbon emissions in 2024 were higher than in 2023, mainly due to the expansion of Vietnam Accton, Zhubei AI Park and the increase in production capacity of Zhunan factory. The reason for the increase in Category 4 is that 4.1 emissions from purchased goods will be expanded from 2024, and purchases of raw materials will be added to the calculation items.

The verification work refers to ISO 14064-1:2018 Standard and the Environmental Protection Administration's GHG inventory and registration operation guidelines. JoyTech refers to the local government's GHG inventory guidelines. The factory address in the third-party verification and the table below showing the GHG inventory statistics are the same as the declaration. The original address located in Accton Hsinchu Science Park is referred to as "Accton Plant 1" in the table below.

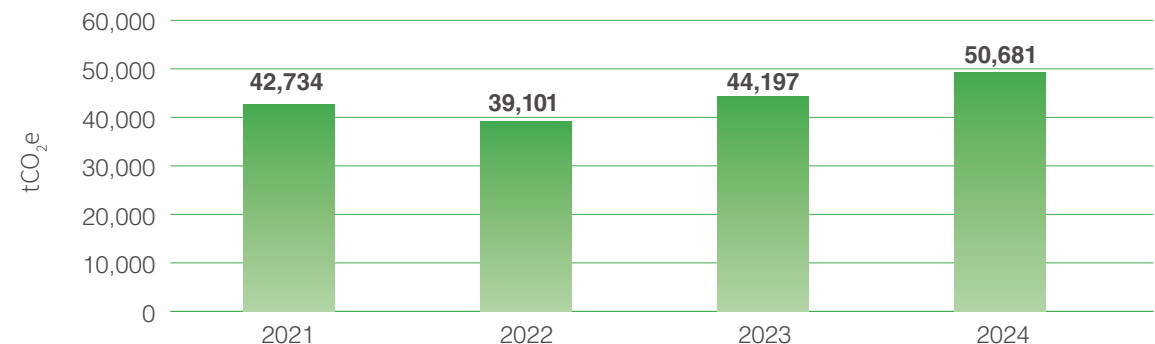
Third-party verification: Accton Plant 1, Plant 2, Zhunan Plant, Zhubei AI Park, Edgecore, JoyTech, and Vietnam Accton.

Self-inventory: Taipei, Taichung and Tainan offices (Accton, Edgecore)

The global warming potential (GWP) of each greenhouse gas in 2024 was estimated based on the IPCC Sixth Assessment Report (AR6).

	Category	2021	2022	2023	2024
Parent company	Category 1	2,594	823	683	869
	Category 2 (location-based)	11,623	14,587	16,826	22,199
	Category 2 (market-based)	11,623	14,587	16,826	22,199
Subsidiary	Category 1	77	46	39	598
	Category 2 (location-based)	28,439	23,645	26,649	28,465
	Category 2 (market-based)	28,439	23,645	26,649	27,015
Whole group	Category 1	2,671	869	722	1,467
	Category 2 (location-based)	40,063	38,232	43,475	50,664
	Category 2 (market-based)	40,063	38,232	43,475	49,214
	Total Category 1 + Category 2 (location-based)	42,734	39,101	44,197	52,131
	Total Category 1 + Category 2 (market-based)	42,734	39,101	44,197	50,681

Greenhouse gas emissions in the last four years (Category 1 + Category 2 (market-based))



Statistics of greenhouse gas emissions in the last four years

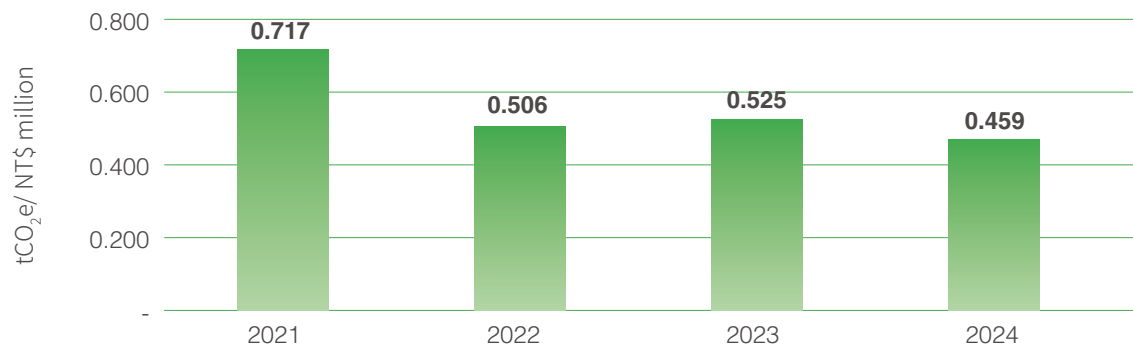
Unit: tCO₂e/NTD million

ISO14064 Standard	GHG Protocol	2021	2022	2023	2024
Category 3: Indirect greenhouse gas emissions from the organization	Upstream transportation and distribution	-	1,581	2,624	61,941
	Downstream transportation and distribution	-	-	32,697	13,866
	Business travel	-	132	269	453
	Commuting of employees	-	1,349	1,589	1,826
Category 4: Indirect greenhouse gas emissions from the use of products provided by other organizations	Products and services purchased	561	430	436	2,136,825
	Activities related to fuel and energy (not included in Scope 1 and Scope 3)	1,495	1,525	1,766	2,924
	Waste generated from operations	88	132	169	179

II. Greenhouse Gas Emission Intensity

In response to international trends, greenhouse gas emission intensity has been added as a management indicator. The table below indicates the relationship between Category 1 and Category 2 data and revenue. Starting from 2022, Categories 3 to 6 data are disclosed according to the ISO 14064 significance principle, revealing related upstream and downstream carbon emissions data.

Greenhouse gas emission intensity chart for the past four years



Year	2021	2022	2023	2024
Greenhouse Gas Emission Intensity	0.717	0.506	0.525	0.459

Note:

1.Greenhouse gas emission intensity = Greenhouse gas emissions (tCO₂e)/ Total revenue in NTD million.

2. Greenhouse gas emission intensity in 2024 was calculated using market-based greenhouse gas emissions (tCO₂e).

III. CDP Questionnaire Scores

Since 2020, we have participated in the international CDP rating. The rating of climate change in 2024 maintained a B grade, the same as in 2023; the rating of water security was upgraded from C grade to B-grade.

Year	2022	2023	2024
Climate change rating	B	B	B
Water security rating	Not Available	C	B-

III. Energy Consumption

Energy Statistics

The energy sources used by Accton include fossil fuels (such as natural gas, diesel, gasoline, liquefied petroleum gas, etc.) and purchased electricity. Fossil fuels are mainly used for emergency generators, lawnmowers, forklifts, official vehicles, and employee cafeterias. Purchased electricity is the largest source of greenhouse gas emissions at Accton's main production sites.

Energy consumption in 2024 was higher than in 2023 because the increase of production equipment and production capacity at Vietnam Accton and Zhubei AI Park, which led to increased electricity consumption.

Energy statistics for the past four years

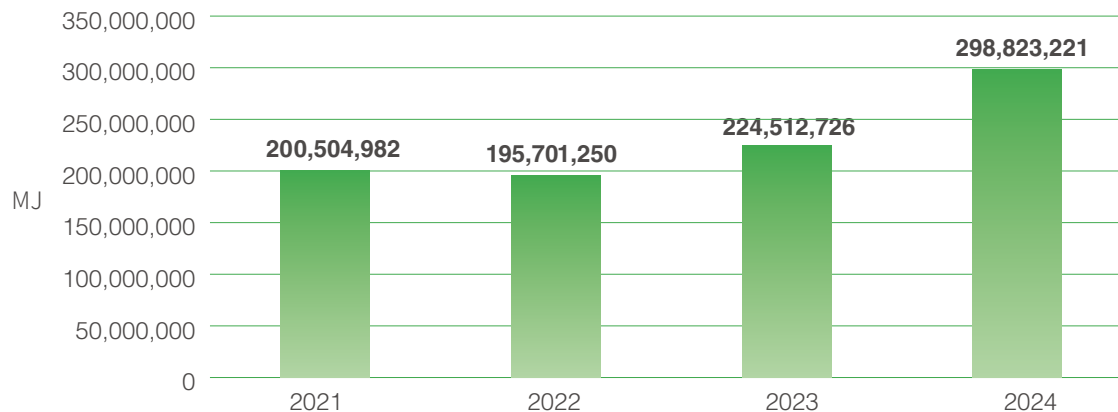
Unit: MJ

Year	2021	2022	2023	2024	Proportion in 2024
Purchased Electricity	198,625,661	193,668,973	222,256,466	296,613,436	99.26%
Gasoline	783,769	892,079	819,262	1,075,667	0.36%
Diesel	999,436	1,033,497	1,285,628	973,803	0.33%
Liquified Petroleum Gas	96,117	106,701	151,370	160,315	0.05%
Total	200,504,982	195,701,250	224,512,726	298,823,221	100.00%

*Note 1: Data source: Energy calorific value coefficient data source is greenhouse gas emission coefficient management table version 6.0.4; gasoline 7,800 kcal/L, diesel 8,400 kcal/L, and liquefied petroleum gas 6,635 kcal/m³.

*Note 2: The electricity fees of the Taichung office are included in the management fee and are not included in the calculation.

Energy Consumption Statistics



Electricity Use Intensity (EUI)

Since electricity accounts for 99% of energy consumption, energy intensity is managed based on electricity use intensity.

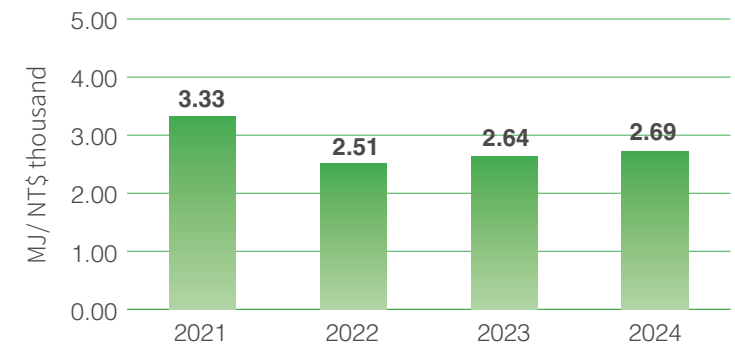
In 2024, the electricity use intensity of Accton, Edgecore, JoyTech, Vietnam Accton and various offices increased by 1.7% compared to 2023.

Statistics of electricity use intensity in the past four years

Unit: MJ/ NT\$ thousand

Year	2021	2022	2023	2024
Total	3.33	2.51	2.64	2.69

Electricity Use Intensity (EUI)



* Note: Electricity Use Intensity (EUI): Total Electricity Usage (MJ) / Total revenue in NT\$ thousands

IV. Energy-Saving Achievements

Since operating electricity is the main source of carbon emissions for the Company, the following improvement measures have been implemented since 2023:

- Accton conducts detailed energy consumption inventory by segregating electricity usage based on the purpose within the plant. Sub-meters have been installed for each area, and the electricity usage data is uploaded to the cloud. This allows for accurate monitoring of electricity consumption and measurement of energy-saving performance.
- Accton has optimized production by analyzing the electricity usage of production machines. By closely monitoring the energy consumption patterns, the Company can identify potential anomalies and detect abnormal energy usage hotspots. Once these hotspots are identified, necessary improvements are made.
- Accton has improved its equipment by evaluating and adjusting the testing methods of high- and low-temperature testing equipment within the plant. These adjustments aim to reduce energy consumption during the heating and cooling processes, thereby enhancing overall energy efficiency.



Energy Saving Achievements

Plant	Energy Saving Measures	Implementation
Hsinchu Science Park	Cleaning of chiller condensers	<p>Energy-saving calculation</p> <p>The total power consumption of chiller unit in 2021 was 830,005 kWh.</p> <p>Condenser Approach Temperature (°C) = Condenser Temperature (°C) — Cooling Water Outlet Temperature (°C)</p> <p>Before improvement: The heat exchange effect of the chiller condenser was poor, and the condenser approach temperature was about 5° C.</p> <p>After improvement: Clean the condenser of chiller unit (the condenser approach temperature was 3° C. Every 1° C reduction in condensation temperature can reduce the main unit power consumption by about 2%)</p> <p>Electricity saving (kWh/year): 830,005 kWh/year × 4% (roughly the energy saving rate of 2° C temperature reduction) = 33,200 kWh/year</p> <p>Formula: 830,005*4%/12= 11,067 kWh (January to April 2024)</p> <p>Total electricity saving: 11,067 kWh</p>
Hsinchu Science Park	The outlet water temperature of the chiller was increased from 7° C to 8.5° C	<p>Energy-saving calculation</p> <p>Electricity saving = Electricity consumption of chiller x (chilled water temperature after improvement - chilled water temperature before improvement) × 2%/ °C (each 1 °C increase can reduce the electricity consumption of chiller by 2%) × Non-summer time activities</p> <p>830,005*(8.5-7)*0.02*0.75=18,675</p> <p>18,675*10/12= 15,638 kWh (March to December 2024)</p> <p>Total electricity saving: 15,638 kWh</p>
Zhunan Plant	Energy saving in process	<p>Energy-saving calculation</p> <p>1. Before adjusting process parameters, Chamber A used 300,251 kWh of electricity in 2023. After adjusting process parameters, it used 155,920 kWh of electricity in 2024, a saving of 144,331 kWh.</p> <p>2. Before adjusting process parameters, Chamber B used 118,199 kWh of electricity in 2023. After adjusting process parameters, it used 100,802 kWh of electricity in 2024, a saving of 17,397 kWh.</p> <p>Total electricity saving: 161,728 kWh</p>
JoyTech	Central air conditioning replacement project	<p>Energy-saving calculation</p> <p>1. There are 7 central air-conditioning chillers, which have been in operation for 10 years.</p> <p>2. It is expected that the old host will be upgraded to an energy-saving host in stages.</p> <p>3. Since December 2024, two high-efficiency screw compressor units have been installed, with an estimated total annual electricity saving of 608,000 kWh/year and 50,667 kWh/month.</p>

3.3 Environmental Management



Boundary Accton, Edgecore, Joy Technology (JoyTech), Vietnam Accton

(Vietnam Accton started operation in 2023, so there is no data before 2022; Zhubei AI Park started operation in September 2024, so there is no data before that.)

I. Environmental Safety and Health Policy

Accton is fully aware of the importance of the Earth's resources and sustainable development. The general manager signed the environmental safety and health policy to promote and integrate the environmental safety and health management system into the overall management system.

We assess the interrelations between processes, products, and the environment, and identify potential safety risks in our manufacturing activities. To prevent accidents and establish emergency response systems, we commit to maintain and continually improve our environmental safety and health practices, ensuring a safe and healthy workplace to achieve sustainable corporate growth.

Key Implementation Areas and Commitments of Accton's EHS Policy :

1. Comply with domestic occupational safety and health regulations, and effectively implement and continuously improve our safety and health management systems.
2. Actively promote resource recycling and industrial waste reduction.
3. Enhance education for employees and manage suppliers and contractors with rigorous environmental safety and health training and awareness.
4. Proactively eliminate unsafe acts and conditions to prevent accidents.
5. Maintain employee health and achieve zero accidents.

II. Strategy :

In order to achieve environmental protection and corporate sustainable operation, we actively set management goals and continuously improve the use of various energy resources and pollution prevention. Implement environmental management to reduce pollution, enhance resource recycling and waste reduction benefits, balance economic and environmental considerations, and fulfill our corporate social responsibilities. In order to implement environmental protection and energy conservation, Accton actively promotes a number of energy-saving solutions in its manufacturing plants and offices, and regularly promotes internal audits and third-party verification to ensure compliance with ISO 14001, ISO 14064, ISO 50001 and related environmental regulations.

Environmental and energy management certifications: <https://www.accton.com/esg-documents/>

III. Management Objectives :

Goals	2024 Goals	2024 Results	Short-Term Goals 2025	Mid to Long-term Goals 2026~2030
0 cases fined for environmental pollution	0	0	0	0
Waste Recycling Rate (%)	>80%	84%	>85%	>85%
Electricity Use Intensity (EUI) (MJ/Revenue) (Base Year: 2021)	A total reduction of 25% from 2024 to 2026	Reduce by 18.3%	Reduce by 25%	A total reduction of 25% from 2026 to 2030

Waste recycling rate: Weight of recycled materials/Total weight of waste

Electricity use intensity: Total electricity consumption (MJ) / Total revenue in NTD thousand

IV. Environmental Management

1. Compliance with Environmental Regulations:

Accton regards compliance with environmental regulations as a fundamental requirement, striving to minimize the impact on the local ecology.

Monthly, the Company assesses the applicability and legality of changes in environmental regulations and other requirements related to its operations, products, and services, maintaining up-to-date information to drive the planning of its environmental management system. Specific management actions include:

- 1.1 Collecting and assessing the applicability and compliance of environmental regulations and other requirements.
- 1.2 Communicating non-compliance issues to responsible departments.
- 1.3 Tracking the improvement of non-compliance issues by responsible departments.

2. Implementation of ISO environmental management system

Accton, Edgecore, JoyTech and Vietnam Accton have obtained ISO 14001:2015 certification for their environmental management systems.

Every year, Accton evaluates the environmental impact of its production-related activities, products, and services. Relevant personnel are included in environmental management training, after which significant environmental aspects are identified. The evaluation covers impact classification and risk ranking related to air pollution, wastewater, and waste. Corresponding control measures are established and used as the basis for continuous improvement.

3. Accton's Specific Measures for Environmental Management

Air Pollution	Accton is not a high-pollution industry and is not listed as a regulated entity under the Air Pollution Control Act, and does not use ozone-depleting substances. Despite this, the Company is committed to reducing its environmental impact as part of its responsibility as a global citizen. From 2023, Accton commenced the use of two types of low-pollution chemicals to replace organic solvents.
Wastewater	Wastewater management procedures are followed to ensure that all company wastewater (sewage) is properly collected, treated, and discharged, thereby preventing overflow and potential environmental pollution. Actual actions: <ul style="list-style-type: none"> Accton Hsinchu Science Park, Plant 2, and Zhunan Plant are all included in the industrial zone's wastewater treatment center and properly treated before discharge. Adoption of separate discharge systems for rainwater and wastewater across the Accton's facilities to ensure effective wastewater treatment. Implementation of leak prevention measures at chemical storage locations to prevent leakage and water contamination. Monitoring of wastewater discharge samples from time to time by local wastewater treatment centers, with notifications for improvement in cases of non-compliance with discharge standards.
Waste	Compliance with laws and regulations: Effectively dispose of waste, improve environmental hygiene, and achieve waste resource utilization, stabilization, detoxication, and economy. Waste management policy: We continue to promote resource recycling and reuse and industrial waste reduction, classify and sort waste, and have waste removed, processed and reused by waste removal and treatment companies approved by the government. Waste management procedures: Continue to promote waste classification and recycling reduction, effectively achieve resource recycling and reuse and minimize waste, and create a green Earth. Actual actions: <ul style="list-style-type: none"> The transportation, classification, storage, discharge, methods, equipment and reuse of general waste recovery, removal and treatment shall comply with the regulations of the central competent authority. Regular inspection of waste storage area conditions. Carry out an annual audit of partner waste disposal companies on a yearly basis. The audits should cover the verification of permits, loading operations of vehicles used for waste disposal, and an audit of storage and disposal facilities. Continue to promote waste reduction, reuse and utilization projects.

V. Environmental Management Performance and Energy Resource Management Measures

1. Environmental management ISO management system and compliance with the factory

Plant	ISO14001:2015 Environmental Management System	ISO14064-1:2018 Greenhouse Gas Inventory	ISO50001:2018 Energy Management System Certification
Accton	●	●	Only Accton Hsinchu Science Park
Edgecore	●	●	-
JoyTech	●	●	●
Vietnam Accton	●	●	-
Note	The Taipei, Taichung and Tainan offices (Accton and Edgecore) are not manufacturing locations and are not included in the certification scope.		-

Welcome to visit Accton's public website: <https://www.accton.com/esg-documents/>

2. Major environmental law incidents: Accton and Edgecore had no major environmental law violations in 2024.

(Definition of major environmental law violations: A single incident where the cumulative amount of fines exceeds NT\$1 million is considered a major environmental law violation).

3. Water consumption

- Domestic sewage (total water consumption)
Accton does not generate any wastewater during its production process. It only discharges domestic wastewater from its employees. Its water use policy is to continuously promote water conservation and cherish water resources. The implementation measures are as follows:
 - Continuously promote water conservation management programs and promotion.
Total water consumption target: Reduce sewage discharge intensity by 1% each year. (Emission intensity = Water discharge/Revenue)
 - Replace with water-saving sensor faucets and reduce the water supply volume to minimize domestic water consumption.
 - The amount of domestic sewage (total water consumption) in 2024 increased by 2.84% compared to 2023, mainly due to the expansion of Vietnam Accton and Zhubei AI Park.
- Tap water (total water intake)
 - The tap water (total water intake) in 2024 increased by 4.8% compared to 2023, mainly due to the expansion of Vietnam Accton and Zhubei AI Park.

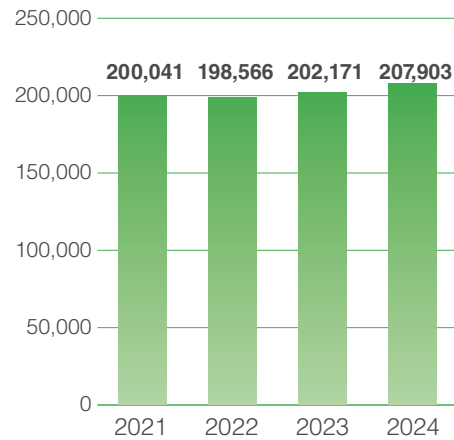
Statistics of domestic sewage (total water consumption) and tap water (total water intake) in the past four years

Unit:m³

Year	2021	2022	2023	2024
Domestic sewage	200,041	198,566	202,174	207,903
Tap water	215,219	222,578	220,830	231,414

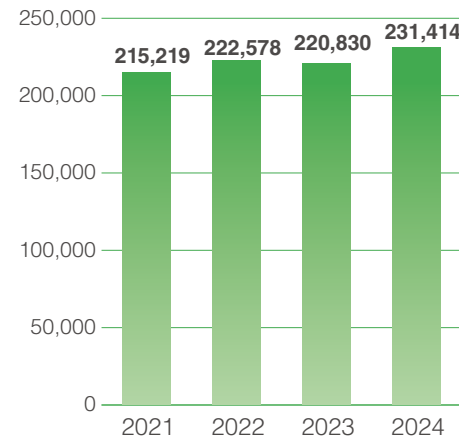
Domestic Sewage Volume

Unit : m³



Tap water usage

Unit : m³



*Note: Taipei and Taichung Offices (1) Sewage is included in the unified discharge of commercial buildings and is not included in the statistical scope (2) Tap water volume is included in the calculation of buildings.

4. Types of waste generated and treatment methods

Waste is mainly divided into three categories: general waste, general industrial waste, and hazardous industrial waste. All are entrusted to qualified institutions for treatment. The processing method is shown in the following table.

Category	Description	Processing Method	Recycling Type
General Waste	Household waste	Incineration	Non-recyclable
General Industrial Waste	Waste plastic mixture, non-hazardous organic waste liquid or waste solvent, general garbage generated by business activities	Incineration	Non-recyclable
	Waste electronic components, scraps and defective products, waste printed circuit boards containing metal and their powder, waste printed circuit boards with components, waste printed circuit boards, etc.	Physical	Recyclable
	Waste plastic, waste paper, waste wood	Reuse	Recyclable
Hazardous Industrial Waste	The flash point of the waste liquid is less than 60 degrees Celsius (excluding alcohol waste with ethanol volume concentration less than 24%)	Incineration	Non-recyclable
	Empty chemical drums	Reuse	Recyclable (converted into recycled plastic pellets)

2024 Statistics on Waste Treatment Methods

Unit: metric tons

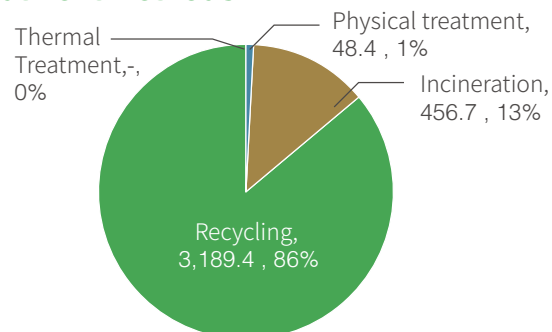
Plant	Incineration	Recycling	Thermal Treatment	Physical Treatment	Total
Hsinchu Science Park	31.6	57.8	-	-	89.3
Hsinchu Plant 2	10.7	95.2	-	-	105.8
Zhunan Plant	197.5	2,276.1	-	-	2,473.6
Zhubei AI Park	0.7	390.9	-	48.4	439.9
Taipei, Taichung, Tainan Offices	-	-	-	-	-
Edgecore	2.4	0.8	-	-	3.2
JoyTech	166.2	116.9	-	-	283.1
Vietnam Accton	47.7	251.8	-	-	299.5
Total	456.7	3,189.4	-	48.4	3,694.5

*Note 1: The waste from Taipei, Taichung and Tainan Offices is collected and disposed of in one building, so there is no relevant weight record.

*Note 2: In Taiwan, waste disposal is mainly based on incineration, and the by-products after incineration are recycled and reused through appropriate means. Therefore, by reducing waste output within the Company, not only can the amount of incineration be reduced, but the benefits of resource recycling and reuse can also be improved, achieving a more sustainable waste management goal.

2024 Waste treatment Methods

Unit: metric tons



4.1 Waste recycling and reuse go hand in hand with public welfare.

Accton continues to promote waste recycling and reuse. The original goal was to increase the recycling rate to 80% by 2024, but it had already reached 82% as early as 2023, achieving the target ahead of schedule.

Recyclable waste is sorted into categories including iron and aluminum cans, plastic bottles, glass bottles, paper, etc., and is disposed of in collaboration with a charitable organization (Tzu Chi). Kitchen waste and waste cooking oil are jointly processed and reused through a commissioned approach, which not only effectively reduces environmental impact, but also promotes resource recycling and reuse, while supporting the charitable activities of charitable organizations.

The Company continues to increase its yearly recycling rate by strictly classifying waste and expanding recycling channels, and further increased it to 84% by 2024.

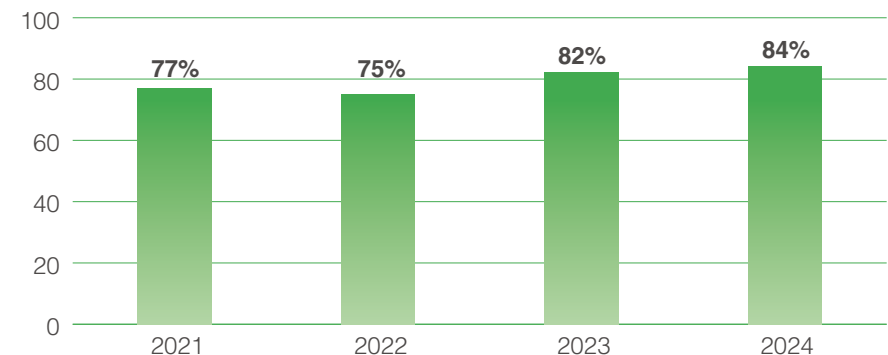
Waste recycling and reuse rates in the past four years

Unit: metric tons

Year	2021	2022	2023	2024
Total Waste Output	1,543	2,152	2,784	3,784
Total Resource Recycling	1,190	1,605	2,274	3,190
Recycling and Reuse Rate	77%	75%	82%	84%

Waste Recycling Rate

Percentage



Weight of hazardous waste in 2024

Plant	Hsinchu Science Park	Hsinchu Plant 2	Zhunan Plant	Zhubei AI Park	JoyTech	Vietnam Accton
Weight (metric tons)	0	0	2.14	0.28	2.03	1.55
Recycling Rate	0	0	0	0	0	0

Note: Since hazardous waste is waste solvent and cannot be recovered by fractionation, incineration and thermal treatment methods are adopted.

Product lifecycle management disclosure in 2024: Including weight of end-of-life products and electronic waste and percentage of recycling

Plant	Hsinchu Science Park	Hsinchu Plant 2	Zhunan Plant	Zhubei AI Park	Total
Weight (metric tons)	1.14	10.72	36.23	1.13	49.22
Recycling Rate	100	100	100	100	100

4.2 Waste reduction, reuse and recycling projects

The circular economy is an economic model that focuses on the sustainable use of resources. It maximizes the value of resources by improving resource utilization efficiency, promoting waste reuse, promoting environmentally friendly design and innovative business models, and establishing a cooperative network of stakeholders. Its goal is to create greater value with less resource input, ensure the recycling of Earth's resources, and ultimately achieve the sustainable vision of zero waste.

Accton promotes the circular economy to achieve one of the SDGs, SDG12 - sustainable consumption and production patterns. We have developed a series of waste reduction, reuse and recycling projects in Zhunan Plant, including: waste wood pallets, waste chemical barrels, and waste steel plates. The detailed description is as follows.

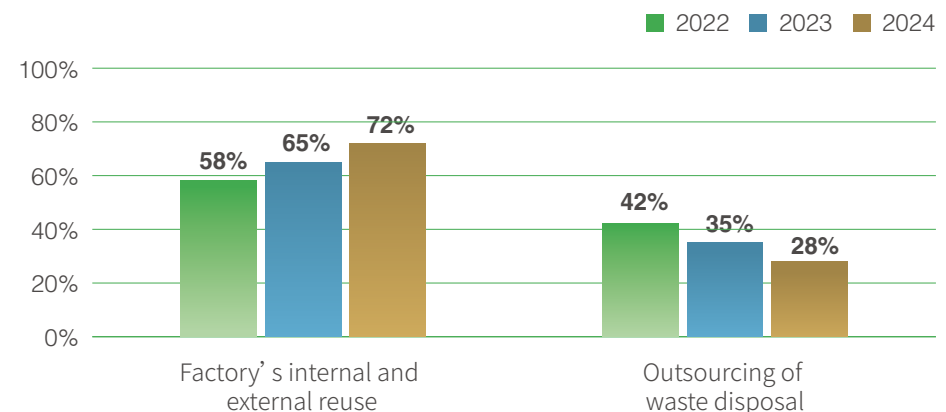
Reduction of waste wood pallets

When raw materials are procured by the production plant, the wooden pallets that the supplier brings in with the goods are usually only used once, so the wooden pallets will be reused after entering the factory. If the size does not match or the quantity is too large, they will be outsourced to qualified manufacturers for disposal.

In order to achieve the goal of a circular economy, extend the service life of pallets and increase the recycling rate in factories, Accton implemented the "Wooden Pallet Reduction Project" starting in 2022, and adopted the following three strategies: 1. Reuse within the factory 2. Reuse outside the factory 3. Reuse of waste. The implementation is as follows.

1. Reuse within the factory: Increase the number of times it is used. Pallets that meet the factory's use size will be kept within the factory to reduce the cost of purchasing new pallets. They will continue to be used until they are damaged and discarded.
2. Recycling outside the factory: Pallets that do not meet the factory's dimensions or pallets that are sufficient in the factory are handed over to suppliers for recycling, extending the service life of the wooden pallets. In addition to reducing Accton's disposal costs, it can also reduce the supplier's expenses for purchasing new pallets, achieving a win-win situation for both parties.
3. Outsourcing of waste disposal: Used pallets that are damaged and can no longer be used would previously be directly incinerated in an incinerator. After 2022, we will cooperate with recycling manufacturers to turn waste pallets into recycled pellets and supply them to other manufacturers that have obtained the "Ministry of Environment Recycling Permit."

The results of pallet reduction in 2024 were as follows: The combined recycling rate inside and outside the factory in 2024 reached 72%, an increase of 7% from 65% in 2023 and 14% from 2022. Among them, the proportion of outsourced paid transportation dropped from 42% in 2022 to 28% in 2024, effectively increasing the number of times pallets are used and achieving the goal of significantly reducing waste and saving transportation costs.



• Waste Chemical Empty Drum Reuse Project

Originally, empty chemical drums used in the plant were classified as hazardous waste and could only be incinerated. To promote resource reuse, Accton partnered with recycling facilities to replace incineration with processes such as cleaning and shredding. These empty drums are now transformed into recycled plastic pellets and reintegrated into the industrial supply chain.

In 2024, the recycling rate of chemical drums reached 100%, resulting in 2.2 metric tons of recycled plastic and reducing carbon emissions from incineration by approximately 748 kg CO₂e.



After the reuse process



• Scrap Steel Plate Recycling Project

Before 2024, scrap steel plates from Accton's factories were collected by licensed scrap metal recyclers and reprocessed through smelting, which met regulatory recycling requirements. However, Accton explored a more proactive solution—reducing the carbon emissions generated during metal smelting by reusing the steel plates internally and thereby lowering the carbon footprint of scrap steel plates.

To this end, Accton partnered with its original steel plate supplier. The discarded sheets were returned to the supplier, who reused the edge frames to manufacture new steel plates, which were then brought back into Accton's production line.

In 2024, all scrap steel plates were recovered by the supplier, totaling 398 sheets. If all reused, this would result in an estimated carbon reduction of 7,840 kgCO₂e.



3.4 Green Product Management

I. Product Carbon Footprint Verification

To align with global trends and the urgent demand for low-carbon products from major industry players, Accton focuses on enhancing product competitiveness and raising environmental sustainability awareness. This involves conducting organizational greenhouse gas inventory and emphasizing low-carbon product development. Starting in the second half of 2021, Accton initiated the assessment and verification of product carbon footprints. From 2022 to the end of 2024, Accton successfully completed carbon footprint certifications for three products in accordance with the ISO 14067 standard. Looking ahead, Accton will continue to systematically conduct carbon footprint assessments across its entire product portfolio as a foundation for future carbon reduction planning.

Starting in 2025, Accton will leverage the methodologies established during the 2022–2024 certification period, combined with optimized IT systems, to initiate an automated system for product carbon footprint assessment.

Accton's short-term and medium-to-long-term goals for product carbon footprint management are as follows:

Boundary Accton, Edgecore, Vietnam Accton

2022~2024 Goals	2022~2024 Results	Short-term Goals (2025~2026)	Medium and Long-term Goals (2027~2029)
Complete ISO 14067 Carbon footprint certification for three products.	Complete ISO 14067 Carbon footprint certification for three products	<ul style="list-style-type: none"> Implement automated carbon footprint inventory in Accton Zhubei AI Park and Vietnam Accton. Initiate energy efficiency improvements in products. 	Fully automate the carbon footprint assessment process.

In the B2C (Business to Customer) calculation process, the usage phase of a product typically results in the highest carbon footprint. Therefore, Accton plans to continuously improve product energy efficiency to reduce carbon emissions. We anticipate that the completion of a fully automated product carbon footprint accounting system will enable carbon footprint assessments to be integrated into the early stages of new project development. This will allow product R&D to incorporate carbon reduction as a key consideration, thereby enhancing our performance in this critical sustainability indicator. In addition, we will adopt multiple strategies to improve product efficiency and environmental performance, while continuously monitoring and evaluating the effectiveness of these improvements to ensure our products not only meet market demands but also contribute to long-term environmental sustainability.

II. Product Hazardous Substance Free (HSF) Management

Boundary Accton Zhubei AI Park, Accton Hsinchu Science Park, Zhunan Plant, Edgecore, Vietnam Accton

Accton Group's HSF policy is committed to green design and reducing the environmental impact of products to achieve a goal of zero hazardous substances.

Accton Group actively promotes HSF management. Facilities including Accton Zhubei AI Park, Hsinchu Science Park and Zhunan Plant in Taiwan, and the Vietnam Accton have all continuously passed the IECQ QC 080000 system annual certification. Supplier management is governed by the "WIC-CE05002 Product Hazardous Substance Management Standards," which exceeds international mandatory regulations and covers the international material declaration standard IEC 62474Note. This standard is rigorously applied in the management of hazardous substances throughout the production process and the supply chain, ensuring a green product supply chain. Through the eGreen hazardous substance management system, Accton ensures compliance with international regulations (RoHS, REACH, EU Battery Directive, CA Pro 65, U.S. EPA TSCA, PFAS, etc.), customer requirements, and anticipated green regulatory trends. Accton actively collaborates with customers to promote HSF and substitution projects, aiming to mitigate environmental and ecological impacts, fulfill corporate environmental sustainability responsibilities, and meet stakeholder expectations to ensure user health and safety and reduce potential environmental pollution risks.

Note:IEC 62474 is an International Electrotechnical Commission (IEC) standard for the electrical and electronics industry. It uses supply chain material declarations to track material composition information in electrical and electronic products, enhancing data exchange efficiency globally and within the supply chain.

III. Hazardous Substance Free (HSF) Short-, Medium-, and Long-term Goals

1

2024 Goals and Results



Achieved

- Details and achievements of HSF risk management across all phases of product development are documented in "Risk Management Goals and Results for Hazardous Substance Free (HSF) Across Product Phases"

2

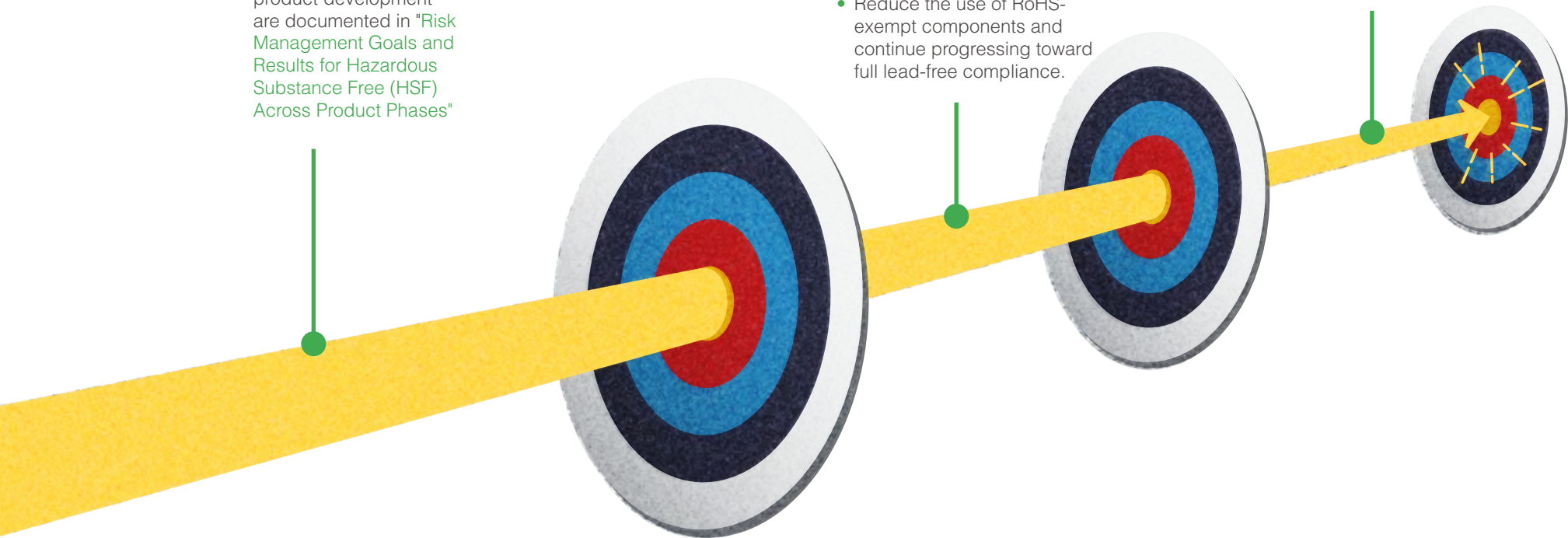
Short-term Goals (2025~2026)

- Monitor regulatory requirements concerning hazardous PFAS substances.
- Reduce the use of RoHS-exempt components and continue progressing toward full lead-free compliance.

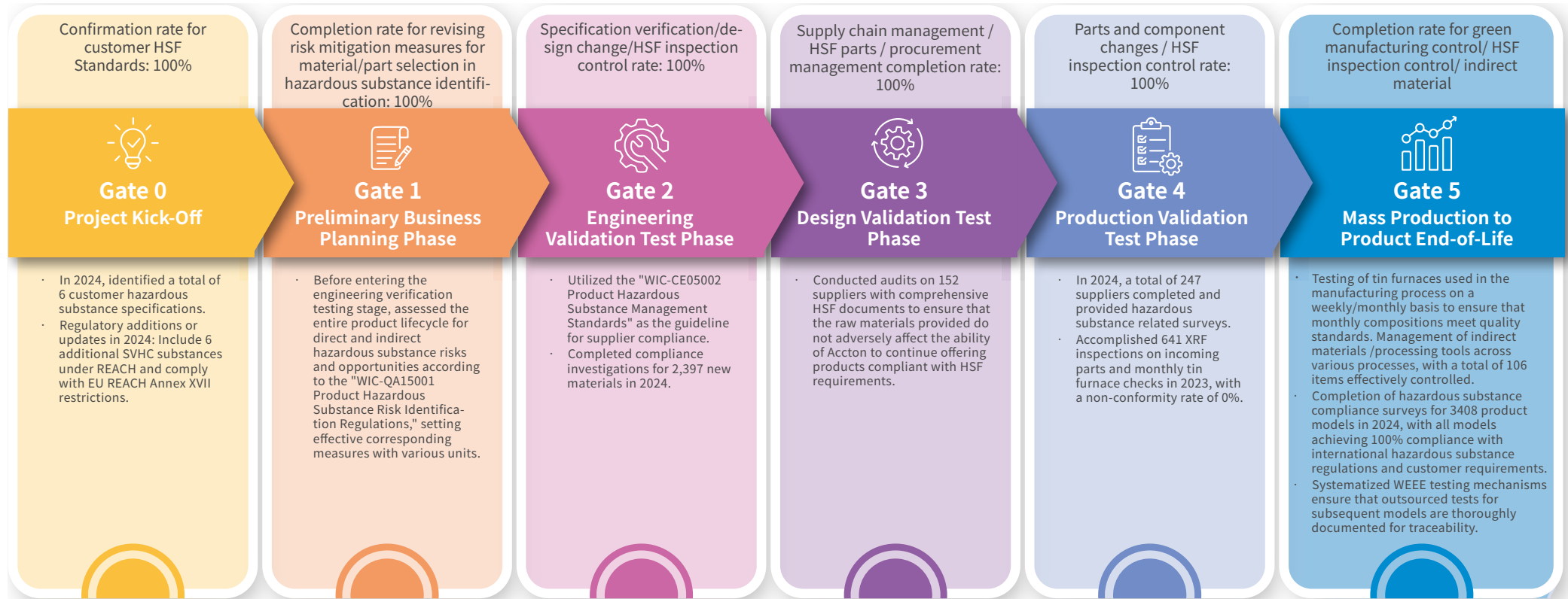
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Medium and Long-term Goals (2026~2027)

- Optimize the review process of the green management system to enhance operational efficiency.



IV. Risk Management Goals and Results for Hazardous Substance Free (HSF) Across Product Phases



Note: Related ISO Standards and Forms

- Hazardous Substance Free Regulatory Control List: FMC-CE05000-10 HSF specification check and identification summary table
- New Supplier Selection and Assessment: FMC-SC02000-02 Vendor Assessment Audit Form
- Annual Evaluation of Qualified Suppliers: FMC-SC02004-01 Supplier Audit Checklist
- HSF Parts Management: FMC-CE05000-03 Accton HSF Products Declaration, FMC-CE05000-04 REACH(SVHC) substance Declaration of Compliance, and FMC-CE05000-02 Accton Green Parts Checking List
- IQA XRF Testing: WIC-CEQC01015 LF/LT Inspection Operation Standard
- Production Process Control: WIC-MT01005 Small Tin Furnace Operation Specification
- Indirect Material/Tool Management: FMC-CE05000-07 Indirect Materials Management Summary Table



V.3. Sustainable Risk Management Effectiveness for Product Hazardous Substance Free (HSF)

Latest HSF Regulatory Trends Response

In February 2023, ECHA published a PFAS restriction proposal, anticipating most PFAS substances will be banned starting 2026 or 2027. Measures: Notifications alert relevant units to be vigilant in material specifications; identify and assess replacement of components containing PFAS or TSCA restricted substances.

International Regulations and Customer Standards Compliance

- Products are 100% compliant with international green standards and customer requirements, with no violations recorded.
- Fully adheres to the RBA Code of Conduct and completes 100% of conflict mineral due diligence inquiries to customers.

RoHS Risk Assessment Report

Produced product compliance assessment reports and risk management according to the harmonized standard of EU EN IEC 63000:2018.



Proactive TSCA Replacement Mechanism

Upon identifying TSCA restricted substances in components, despite the ban being extended to October 31, 2024, Accton initiated a ban management process to control the risk of non-compliance with hazardous substance regulations.

Hazardous Substance Reduction Program

Actively assisted clients in reducing the use of SVHC substances at the source and in reviewing the compliance of non-halogenated components.

Accton Zhubei AI Park has successfully obtained IECQ QC 080000:2017 certification

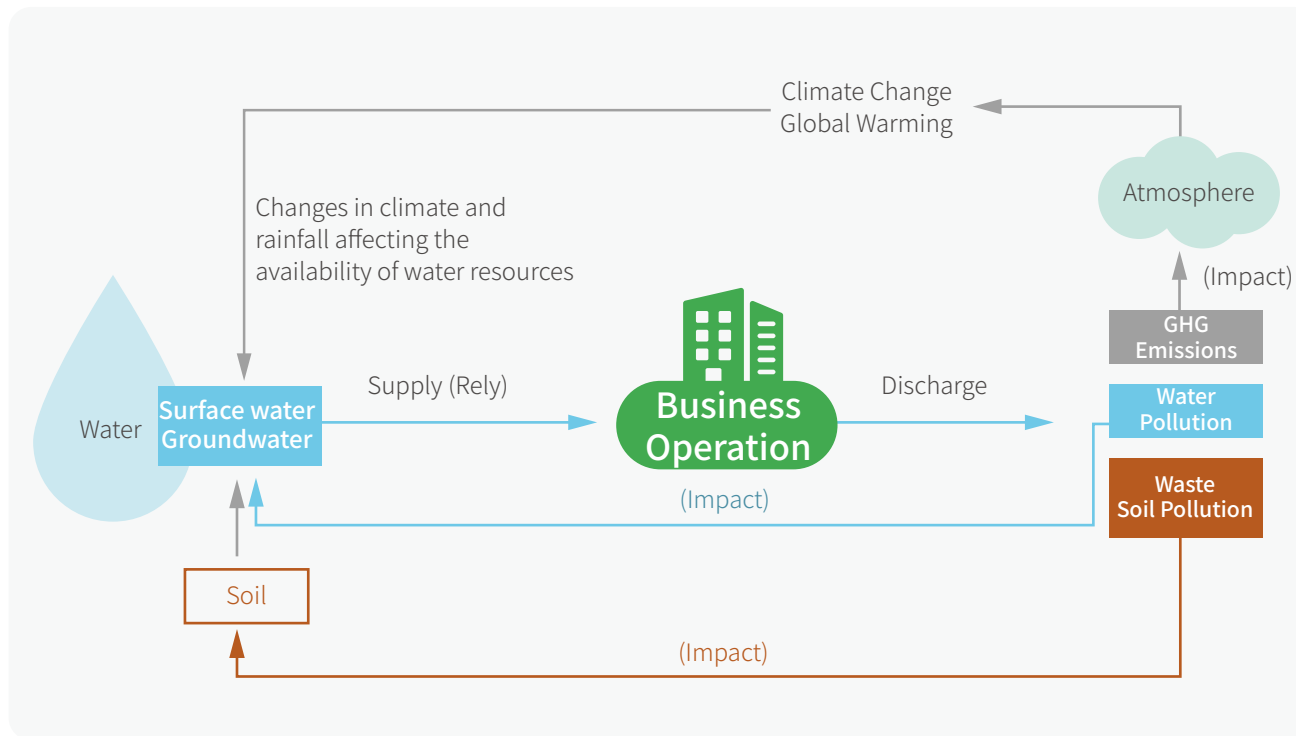
Expanding its hazardous substance management process, Accton Zhubei AI Park successfully obtained initial certification for IECQ QC 080000:2017.

3.5 Biodiversity Action

Accton Technology operates within the network communications industry, which does not directly rely heavily on natural resources. However, recognizing that biodiversity loss has become a risk second only to climate change, the company has responded to the United Nations' "Kunming-Montreal Global Biodiversity Framework (GBF)" Action Target 15: Corporate Responsibility. In alignment with the Taskforce on Nature-related Financial Disclosures (TNFD). Accton refers to the LEAP approach to progressively assess the interconnection between its key operational sites and the ecosystem services they depend on. In 2024, Accton also took action starting from its local community in the Greater Hsinchu area, focusing on the urban ecological environment. The company collaborated with government agencies and conservation organizations, dedicating resources to support biodiversity monitoring programs and environmental education initiatives.

I. Accton - Interface Between Operations and Nature

Based on the ENCORE (Exploring Natural Capital Opportunities, Risks and Exposure) tool (version prior to 2023), Accton assessed the industry's level of dependency and impact on ecosystem services. In parallel, the company referred to the LEAP approach proposed by the TNFD to map the interconnections between its operations, natural capital, and ecosystem services. The current LEAP assessment stages adopted include: Locate and Evaluate. The geographical scope and sites evaluated include: Taiwan facilities (Accton Zhubei AI Park, Accton Hsinchu Science Park, Zhunan Plant), JoyTech, and Vietnam Accton.



1. Relationship Between Operations and Nature

The operations of a network communication equipment manufacturing facility rely on the availability of water resources. During the production process, wastewater and waste are generated, which can impact the quality of surface water, groundwater, and soil. In addition, greenhouse gas emissions from operational and manufacturing activities contribute to global GHG levels. Global warming has become a major risk and challenge for businesses today, altering atmospheric systems and the regulatory functions of the water cycle—such as rainfall frequency and volume—which in turn affects water availability. This is a key environmental factor that enterprises must address in their operations.

*Based on industry recommendations from ENCORE (2018–2023 editions).

*This diagram does not include the upstream supply of raw materials or transportation, nor the downstream use of products by customers.

*For climate change-related information, please refer to Section 3.1 "Climate Change and Strategy" of the 2024 ESG Report.

2. Dependency and Impact on Ecosystem Services, and Management Measures

Identify the ecosystem service connections during Accton's operations and manufacturing phases, listing the "moderate" and "high" dependence and impact drivers, and review Accton's environmental management measures.

① Dependencies and Impact on Ecosystem Services vs. Accton's Environmental Management Measures

Dependence	Materiality Rating	Ecosystem Service Description	Management Measures
Ground water	Medium	Groundwater and surface water "supply" water resources that provide water for business operations and manufacturing.	The manufacturing processes of network equipment manufacturers is based on component assembly, which is not a high water-consumption industry. The main type of water used is domestic water. Accton continues to promote water conservation measures in its factories, including: measuring and monitoring water consumption, replacing water-saving equipment, and publicizing water conservation concepts. For more details, please refer to the 2024 ESG Report, section 3.3 "Environmental Management."
Surface water	Medium		
Dependence	Materiality Rating	Ecosystem Service Description	Management Measures
Soil pollutants	High	These three factors are interrelated. If wastewater, solid waste, and organic solvents generated during the manufacturing process and at the end of the product lifecycle are discharged without proper control, they can negatively impact soil and water quality.	Accton complies with environmental regulations on emissions, and the solid waste and wastewater from its manufacturing facilities are properly managed. Various management measures have been implemented over the years, including: packaging material reuse, reduction of waste wooden pallets, optimization of steel plate cleaning processes, resource recycling, chemical drum reuse project, and recycling of scrap steel sheet frames into new steel sheets, among others, to minimize environmental impact. For more details, please refer to the 2024 ESG Report, section 3.3 "Environmental Management."
Water pollutants	High		
Solid waste	Medium		
Disturbances	Medium	Corporate operations and product manufacturing processes may generate artificial disturbances such as light pollution and noise. Light pollution can affect the habitats of nocturnal animals and the growth of plants. Prolonged noise exposure may also lead to a decline in urban bird populations, which in turn can impact the overall functioning of the ecosystem.	The affected natural capital is primarily wildlife. Accton's facilities are mainly located in science parks, industrial zones, and urban areas, and are not adjacent to nature reserves. Currently, there are no direct monitoring data available to assess the actual impact. In 2024, Accton launched environmental education initiatives starting from the surrounding area of the company and extending to the city, with a focus on "city-centered" actions. These include activities such as workshops on creating urban-friendly wildlife habitats and the Accton Little Forest Treasure Hunt, among others, aimed at enhancing awareness of natural resources and biodiversity among employees and local residents.

II. Accton's Operations and Biodiversity

1. Dependency Risk Analysis of WWF-BRF

Based on the 15 factors and risk level assessments provided by WWF's Biodiversity Risk Filter, along with the degree of reliance and impact, and by distinguishing the geographical regions of key operational plants, items with a high risk level are categorized as "Factors of Concern." Please refer to the table below for details. °

Concern Factor	Taiwan Plants	JoyTech	Vietnam Accton
Tropical Cyclones	Extremely High	Extremely High	Extremely High
Pollution	High	Extremely High	High
Landslides	Extremely High	High	Medium
Extreme Heat	Low	High	High
Wildfire Hazard	Low	High	High
Water Scarcity	Medium	Medium	Medium
Protected/ Conserved Areas	High	Medium	High
Labor/Human Rights	High	High	Medium
Key Biodiversity Areas	Medium	Medium	Medium
Range Rarity	Medium	Medium	Medium

2. Evaluation of Conservation Areas and Key Biodiversity Areas (KBAs) at Major Plants

Using the Key Biodiversity Areas (KBA) database, it was found that the main operational areas are not located near KBA regions, and the primary transportation routes do not pass through KBA areas. A preliminary assessment indicates that the main plants do not have a direct impact on biodiversity hotspot areas.

III. Starting Locally to Establish Ecological Environmental Awareness

In 2024, Accton participated in the "Natural Carbon Sink and Biodiversity ESG Project Matching Platform" organized by the Forestry and Nature Conservation Department of the Ministry of Agriculture. The company actively applied for the "Bats of Hsinchu, Harmonious Coexistence of the Urban Dwellers and Nature" project, taking concrete actions to respond to the United Nations' "Kunming-Montreal Global Biodiversity Framework."

Embracing the spirit of "Making Partnership Work", Accton starts from Greater Hsinchu, collaborates with public and private sectors, and connects civil society organizations and research units to implement biodiversity initiatives. We actively support the bat biodiversity surveys in Hsinchu's watersheds. Through educational seminars and workshops, we engage employees and the public to promote awareness and foster urban-nature harmony.

Accton has factories in Hsinchu Science Park and Zhubei AI Park. Although these locations are not within biodiversity hotspots, the areas surrounding our urban-based facilities still provide opportunities to observe wildlife commonly found in lowland forests and urban fringes, such as bats and bees. By referencing the Taiwan Ecological Network, there is a "Fengshan and Touqian River Basin Conservation Corridor" in Hsinchu County, and there are two species of bats in this area: the IUCN-listed National Endangered Species (NEN) Frosted Myotis (*Vespertilio sinensis*), and the National Vulnerable Species (NVU) Formosan Golden Bat (*Myotis formosus flavus*).

These unfamiliar creatures hold significant ecosystem service value in both urban and rural areas yet face conservation challenges due to people's misconceptions and lack of awareness. Therefore, Accton is starting from its surrounding environment, integrating the concept of friendly urban habitats, and promoting environmental education activities focused on bats and solitary bees. Through these efforts, the company aims to gradually build ecological awareness among its employees and the general public.

In 2024, a total of 4 urban-friendly wildlife habitat creation workshops and seminars, as well as 2 employee environmental education activities (Accton Little Forest), were held, with a total of 180 participants. Accton also supported the Bat Association of Taiwan in conducting a bat biodiversity survey in the Hsinchu area, focusing on the stream banks of the "Fengshan Creek and Touqian Creek Watersheds" within the National Ecological Green Network, conducted over two seasons.



2024 Accton Biodiversity Activity Overview

Project Type	Activity Theme	Number of Participants	Collaborative Partners
Bats of Hsinchu, Harmonious Coexistence of the Urban Dwellers and Nature (Carbon Sink and Biodiversity ESG Project Matching Platform, the MOA Forestry and Nature Conservation Agency)	Hsinchu, the Bat City – Ecological Seminar	36	<ul style="list-style-type: none"> Bat Association of Taiwan Formosa Golden Bat's Home
	Bat-House Making Workshop	30	<ul style="list-style-type: none"> Taiwan Sustainable Union
	Bat Ultrasound Survey – Citizen Science Workshop	14	<ul style="list-style-type: none"> Bee and Wasp Conservation Association of Taiwan
	DIY Beehive Box Workshop	30	<ul style="list-style-type: none"> DA-MAO-LI-YUAN (an eco-friendly quinoa garden) Home under the Big Chimney
Internal Employee Environmental Education	"Accton Little Forest" lecture	56	<ul style="list-style-type: none"> Organized by Accton's ESG Office
	"Love Nature, iNaturalist Treasure Hunt" competition	14	<ul style="list-style-type: none"> Society of Wilderness

For detailed information on the 2024 activities, please refer to the ESG Spotlight "[2024 Accton 'Biodiversity' Action Recap](#)."

4 Friendly Work Environment

4.1 Talent Attraction and Retention

4.2 Talent Learning and Development

4.3 Safeguard Employee Safety

4.4 Safeguard Employee Health



4.1 Talent Attraction and Retention



Boundary

Accton Technology (hereinafter referred to as Accton), Edgecore Networks (hereinafter referred to as Edgecore), JoyTech, Vietnam Accton

Management Objectives	Taking care of employees and their families is the company's top priority. Providing a worry-free work environment allows employees to focus on their work and live in peace, enhancing the company's competitiveness and laying the foundation for sustainable business operations and development.
Policy	<ol style="list-style-type: none"> 1. Recruitment, hiring, and development of employees are based on their job capabilities, with talent recruitment procedures following legal standards. 2. Fair and just operational procedures are adopted for individuals of different races, religions, skin colors, nationalities, ages, genders, sexual orientations, marital statuses, political affiliations, etc., treating all equally and impartially. 3. Adherence to international human rights standards to establish good labor relations. 4. Commitment to providing employees with quality work. 5. Competitive salary and benefits system. 6. Establishment of clear promotion pathways and a safe environment. 7. Creating a work atmosphere that encourages continuous learning and enjoyment. 8. Providing diverse communication mechanisms.
Objectives	Attract and retain key talents.
Evaluation Mechanism	<ol style="list-style-type: none"> 1. Accton, Edgecore, JoyTech, and Vietnam Accton hold regular meetings with supervisors and departments to facilitate communication between employees and the company, promote labor-management cooperation, and enhance work efficiency. 2. On the Portal platform, a communication channel called "Employee Exchange" has been established, along with an open comment space, encouraging colleagues to offer suggestions regarding operational or management measures. This allows the voices and expectations of frontline employees to be directly conveyed to senior management, serving as a reference for continuous improvement and corporate governance. 3. Various channels for employees to voice out are provided, including setting up an employee complaint hotline: (03) 577-0270 ext. 3119, an employee complaint email: hr885@accton.com, as well as physical mailboxes within the company, Accton's Line@ assistant, and QR codes. Vietnam Accton employees have access to an email for complaints: AcctonVnHr@accton.com.vn, Accton's Line APP assistant, and a union email: CongdoanATVN@accton.com.vn. Physical complaint points have been established, such as the Employee Care Room and the Union Office, to provide employees with diverse channels to voice out. 4. Accton, Edgecore, JoyTech, and Vietnam Accton organize family days, club activities, AcctonTalk seminars, and related subsidy programs irregularly each year, aiming to help employees achieve a balance between work and life. 5. Accton and JoyTech ensure compliance with international human rights standards: the annual RBA labor ethics risk assessment is below 5 points, the number of ethical violations per month is 0, and the completion rate of RBA labor ethics training for new employees is 100%.
Performance and Evaluations	<ol style="list-style-type: none"> 1. Accton, Edgecore, JoyTech, and Vietnam Accton hold irregular monthly meetings for supervisors and departments, with a 100% closure rate for employee feedback. 2. The employee turnover rates are 16% for Accton, 13.2% for Edgecore, 34.3% for JoyTech, and 129.8% for Vietnam Accton. 3. Accton has a parental leave retention rate of 83.3%. Edgecore and JoyTech do not have retention rate data for parental leave as there were no employees returning from parental leave in 2023. Vietnam Accton follows local government regulations as the parental leave system is not promoted by local laws. 4. The number of ethical violations reviewed monthly is zero, the annual RBA labor ethical risk assessment is below 5, and the completion rate for RBA labor ethical training is 100%.

Brief description of goals and track records:

2024 Objectives	Performance in 2024	Short-term goals (2025-2026)	Medium to Long-term Goals (2027-2029)
Provide diverse communication mechanisms and complaint channels to promote harmonious labor relations.	<ol style="list-style-type: none"> Accton, Edgecore, Joytech, and Vietnam Accton hold irregular monthly meetings for executives and departments. The completion rate for labor-management meetings at Accton and Edgecore is 100%. Various channels for employees to voice concerns are provided, including complaint hotlines, physical mailboxes, Accton's Line@ assistant, QR codes, union email addresses, and the union office. The closure rate for feedback from all employees at Accton and Edgecore is 100%. 	<ol style="list-style-type: none"> Ensure smooth communication channels to promote good labor relations. Accton, Edgecore, and Vietnam Accton labor-management meetings achieved a completion rate of 100%. All employee complaint cases were handled with a rate of 100%. 	<ol style="list-style-type: none"> Accton, Edgecore, and Vietnam Accton achieved a completion rate of 100% for labor-management meetings. The closure rate for all employee feedback was 100%. Establishing harmonious labor-management relationships and improving communication channels to prevent labor disputes and workplace misconduct.
Establish a happy and friendly workplace, provide competitive benefits and welfare systems to attract and retain key talents.	<ol style="list-style-type: none"> Accton's employee turnover rate is 16%. Edgecore Technology's turnover rate is 13.2%. Joytech's employee turnover rate is 34.3%. Vietnam Accton's employee turnover rate is 129.8%. Accton's reinstatement rate after parental leave was 83.3%. As no Edgecore and JoyTech employees applied for parental leave without pay in 2023, there is no retention rate data available. Due to local regulations, Vietnam Accton has not implemented a parental leave without pay system and currently follows the local government laws. Vietnam Accton supports pregnant employees; those who are 7 months pregnant or more receive one hour of paid maternity leave daily until childbirth and are offered 6 months of maternity leave (including time off for prenatal appointments); and provide one hour of paid nursing leave daily upon return to work until the child is one year old. Vietnam Accton provides a monthly childcare allowance of 100,000 VND for female employees with children under 6 years old. Vietnam Accton encourages learning among employees' children and offers a scholarship of 500,000 VND for outstanding students. Vietnam Accton has an emergency assistance mechanism to support employees with severe illnesses or facing life hardships, and provides humanitarian aid to those externally affected by natural disasters who are left destitute. There is a cozy "Employee Care Room" within the factory plant, where professional staff provide a private, confidential, warm, and relaxing environment for employees to express and address their emotions. 	<ol style="list-style-type: none"> Accton's employee turnover rate is 16%. Edgecore's employee turnover rate is 10%. Joytech's employee turnover rate is 33%. Vietnam Accton's employee turnover rate is 15%. Accton, Edgecore, JoyTech, and Vietnam Accton organize family days, club activities, Accton Talk seminars, and related subsidized activities each year to make employees feel supported and help them learn, love, and have fun at work to increase employees' solidarity. Accton and Edgecore reinstatement rate after parental leave of 88%. JoyTech reinstatement rate after parental leave of 100%. 	<ol style="list-style-type: none"> The employee turnover rate at Accton was 14%. Edgecore turnover rate of 8%. The employee turnover rate at JoyTech was 30%. The employee turnover rate at Vietnam Accton was 10%. Organize employee activities and subsidized activities to strengthen organizational culture and increase employees' solidarity. Attain an overall 90% reinstatement rate after parental leave.
We strictly follow international human rights standards to establish good labormanagement relations.	<ol style="list-style-type: none"> The number of ethical misconduct incidents per month is 0. The annual RBA labor ethics risk assessment score is below 5. The completion rate of RBA labor ethics training for new employees is 100%. 	<ol style="list-style-type: none"> The number of ethical misconduct incidents per month is 0. The annual RBA labor ethics risk assessment score is below 5. 100% completion rate for new employees in RBA labor ethics training. Training completion rate for preventing illegal infringements is >95%. 	<ol style="list-style-type: none"> The number of ethical violations per month is 0. The annual RBA labor ethics risk assessment score is below 4. 100% completion rate for new employees in RBA labor ethics training. Training completion rate for preventing illegal infringements is >97%.

Note 1: Edgecore complies with RBA Standards. However, as all products are produced by Accton, related certifications are carried out by Accton.

I. Labor Resource Structure

Accton, Edgecore, JoyTech, and Vietnam Accton actively recruit outstanding talent globally to drive innovation and development. Our core values in talent acquisition are based on meritocracy and cultural alignment. In recruiting, hiring, and developing employees, we prioritize their job capabilities. Our talent recruitment process follows legal standards and operates with fairness and impartiality towards individuals of different races, religions, colors, nationalities, ages, genders, sexual orientations, marital statuses, political affiliations, etc. We regularly review and publish human resources reports to uphold gender and racial equality and diversity rights for all employees.

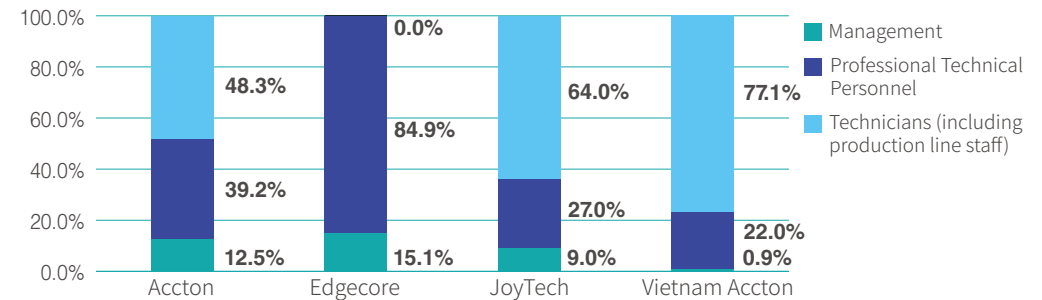
1. Employment contract

- Accton employed 3,981 people and 1,762 non-employee workers, with 96.5% on indefinite contracts and 3.5% on fixed contracts.
- The total number of employees at Edgecore is 146, with 100% being full-time employees on indefinite contracts.
- JoyTech employed 990 people and 48 non-employee workers, with 38.2% on indefinite contracts and 61.8% on fixed contracts. Indefinite contracts are based on legal requirements of having completed 10 years of service or signing the third labor contract; fixed contracts are based on local legal requirements for newly hired personnel to sign a fixed-term labor contract according to probationary period regulations.
- Vietnam Accton employed 985 people and 36 non-employee workers, with 0% on indefinite contracts and 100% on fixed contracts. Indefinite contract refers to the signing of the third labor contract according to local legal requirements; fixed contract refers to the signing of a fixed-term labor contract for new employees based on probationary period regulations. As of the end of 2024, Vietnam Accton had not yet reached three years since its establishment and therefore had not entered into any third-term labor contracts. As a result, there were no employees under indefinite contracts.

2. Employee Type

- Accton's professional technical staff and management personnel account for 51.7% of the total number of full-time employees, while technicians (including production line assistants) account for 48.3%, indicating a predominance of professional technical staff and management personnel.
- Since Edgecore does not operate production lines, managerial staff accounted for 15.1% of full-time employees, while professional and technical personnel made up 84.9%.
- At Joytech, professional and technical personnel, along with managerial staff, accounted for 36% of full-time employees, while technicians (including production line assistants) made up 64%, indicating that Joytech's workforce is primarily focused on manufacturing.
- At Vietnam Accton, professional technical staff and management personnel account for 22.9% of the total employees, while technicians (including production line assistants) make up 77.1%, indicating that Vietnam Accton's workforce is primarily focused on manufacturing.

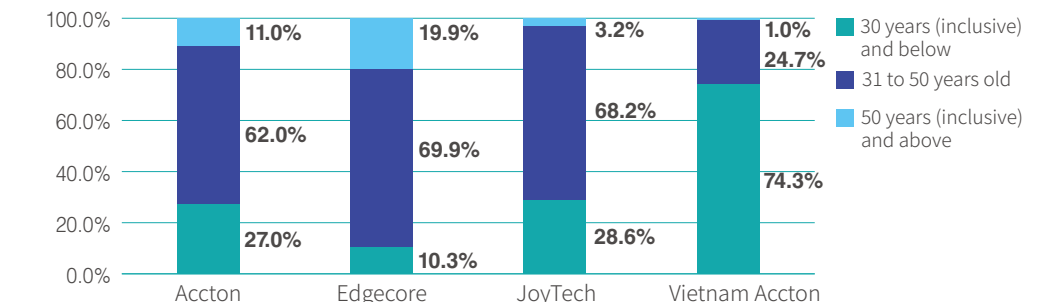
Employee Category Ratio



3. Age distribution

- Employees under the age of 30 (inclusive) at Accton account for 27% of the total workforce, those aged 31 to 50 make up 62%, and those aged 50 (inclusive) and above represent 11%, indicating that Accton's workforce is skewed towards the younger and middle-aged generations.
- The age structure of Edgecore also skews towards the younger generation, with individuals aged 30 (inclusive) and below accounting for 10.3% of full-time employees, those aged between 31 and 50 accounting for 69.9%, and those aged 50 (inclusive) and above accounting for 19.9%.
- Employees under the age of 30 (inclusive) at JoyTech account for 28.6% of the total workforce, those aged 31 to 50 account for 68.2%, and those aged 50 (inclusive) and above account for 3.2%, indicating that the age structure of JoyTech employees also tends towards the younger and middle-aged generations.
- In Vietnam Accton, employees aged 30 (inclusive) and below account for 74.3% of the total permanent workforce, those aged 31 to 50 account for 24.7%, and those aged 50 (inclusive) and above account for 1%, indicating a tendency towards a younger workforce structure at Vietnam Accton.

Age Ratio



4. Hiring local talent

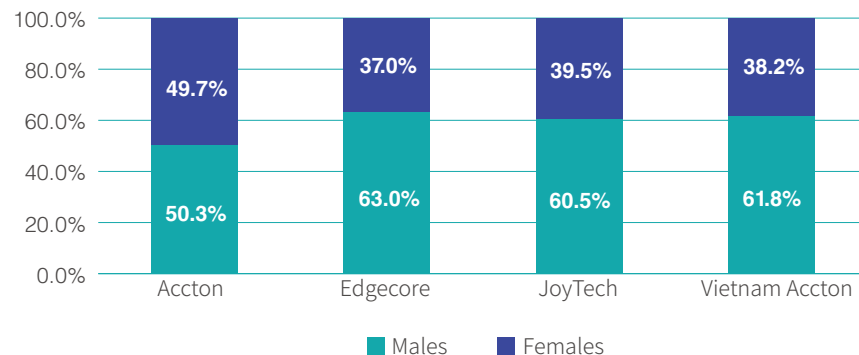
With a commitment to fulfilling social responsibilities and maximizing local employment opportunities, as of 2024, Accton employs approximately 68.2% of its full-time staff locally; Edgecore employs 96.6% of its full-time staff locally; among them, JoyTech employs 100% of its full-time staff locally, and Vietnam Accton employs 93.5% of its full-time staff locally.

5. Gender distribution

Accton, Edgecore, JoyTech, and Vietnam Accton base their employee recruitment, hiring, and development on employees' job capabilities, with gender analysis as explained below.

- The male employees at Accton account for 50.3% of the total full-time workforce, while female employees account for 49.7% of the total full-time workforce.
- Male employees account for 63% of the total full-time workforce at Edgecore, while female employees account for 37%. Edgecore operates in the technology research and development industry, focusing on talent with STEM backgrounds. Given that such talent is predominantly male in the job market, the workforce distribution at Edgecore is skewed towards males.
- JoyTech, on the other hand, prioritizes production and manufacturing technology, with male employees accounting for 60.5% of the total full-time workforce and female employees accounting for 39.5%.
- Male employees at Vietnam Accton account for 61.8% of the total full-time workforce, while female employees account for 38.2%.

Gender Ratio

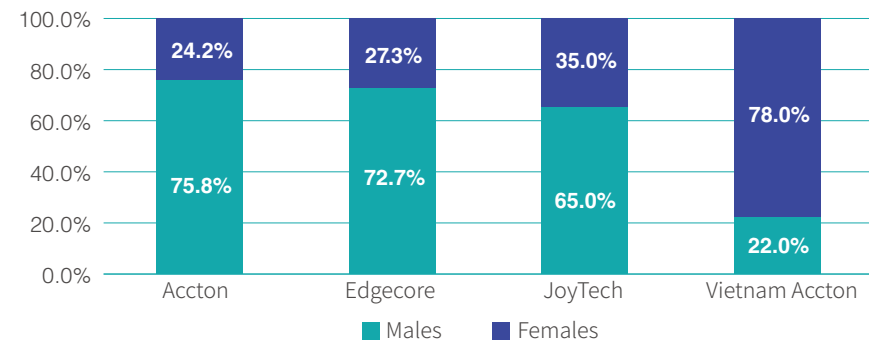


6. Distribution of gender among management staff

- Due to the characteristics of the technology industry and factors related to the job market, the majority of management positions at Accton are held by men, with men holding 75.8% of management positions in this category, while women hold 24.2% of management positions.

- Male executives account for 72.7% of management positions in Edgecore, while female executives account for 27.3% of management positions in the same category.
- Male managers at JoyTech account for 65.0% of the total, while female managers account for 35.0% of the total in this category.
- In Vietnam, female employees make up the majority of management positions at Accton, accounting for 78.0% of this category, while male employees hold 22.0% of management positions in this category.

Gender Ratio of Management Employees

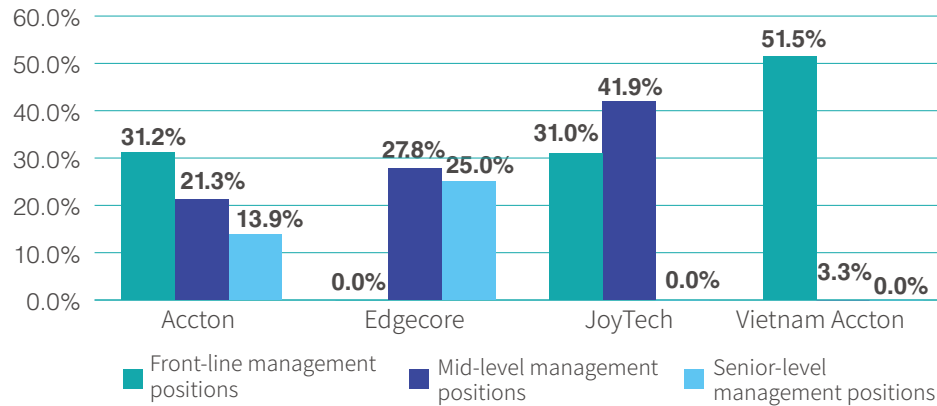


7. Proportion of female executives at various management levels

Accton employs meritocracy, treats people equally, and supports gender equality in the workplace. Under the fair promotion system, in 2024 the proportion of females in various management levels was highest at the grassroots level in Accton and Vietnam Accton, at 31.2% and 51.5%, respectively. Edgecore and JoyTech had the highest proportion of females at the middle management level, at 27.8% and 41.9%, respectively. This demonstrates that with the promotion of workplace equality, excellent work capabilities, and comprehensive promotion channels, female employees are encouraged to pursue career and personal growth opportunities.

Proportion of Female Employees at Different Levels of Management Positions	Accton	Edgecore	JoyTech	Vietnam Accton
Front-line management positions	31.2%	0.0%	31%	51.5%
Mid-level management positions	21.3%	27.8%	41.9%	3.3%
Senior-level management positions	13.9%	25%	0.0%	0.0%

Gender Ratio of Management Employees



8. Diverse talent composition and inclusion

We actively recruit talent in response to global talent requirements and the need to increase innovation and R&D capacity. Accton, Edgecore, JoyTech, and Vietnam Accton have adopted merit-based recruitment and identification of the corporate culture as the core values for talent recruitment. We aim to build professional teams composed of diverse talents, fostering an environment of equal development, respect, and inclusion to enhance team cohesion and provide better products and services.

In 2024, Accton employed a total of 1,265 foreign employees, accounting for 31.8% of full-time employees. Edgecore employed 5 foreign employees, representing 3.4% of full-time employees. JoyTech fully localized their workforce, employing only local hires. Vietnam Accton employs 64 foreign employees, making up 6.5% of its full-time workforce.

The diverse nationalities of our talent pool include employees from the United States, United Kingdom, China, Japan, South Korea, India, the Philippines, Indonesia, Malaysia, Nigeria, Cambodia, Thailand, Macau, Germany, Hong Kong, and Vietnam. Through the recruitment of international talent, we aim to enhance our professional and international capabilities.

Distribution of non-local employees

Region	Nationality	Number of People	Percentage in the Category (%)
Accton	China	4	0.3
	Japan	3	0.2
	Indonesia	8	0.6
	India	9	0.7
	USA	7	0.6
	UK	1	0.1
	Hong Kong	1	0.1
	Malaysia	6	0.5
	Philippines	1,161	91.8
	Vietnam	47	3.7
	South Korea	1	0.1
	Nigeria	1	0.1
	Cambodia	14	1.1
	Thailand	1	0.1
	Macau	1	0.1
	Total	1,265	
Edgecore	Malaysia	2	40.0
	Germany	1	20.0
	India	1	20.0
	USA	0	0.0
	Hong Kong	1	20.0
	Total	5	
JoyTech	None	0	0
	Total	0	
Vietnam Accton	China	50	78.1
	Taiwan	14	21.9
	Total	64	

9. Continued Employment of Persons with Disabilities

Accton and Edgecore have been committed to providing jobs for people with physical and mental disabilities. Accton has employed a total of 16 persons with mild and moderate physical and mental disabilities, and 9 persons with severe or above physical and mental disabilities. Edgecore has employed a total of 1 person with mild and moderate physical and mental disabilities, and 1 person with severe or above physical and mental disabilities.

Due to the nature of Accton's industry and work, the number of applicants with disabilities remains insufficient, and the weighted employment ratio for the year did not reach 1% of the total workforce. Consequently, the Company has paid the required compensation fee as stipulated by law. Accton continues to actively match relevant job vacancies and build an equal, diverse, and inclusive environment, while Edgecore fulfills its full employment obligations.

Relevant charts/data information:

Region	Category	Category	Males		Females		Number of Employees	Proportion of Total Employees (%)	
			Number of People	Proportion of Total Employees (%)	Number of People	Proportion of Total Employees (%)			
Accion	Employment Contract	Full-time Employee - Indefinite Contract	1,921	50.0	1,922	50.0	3,843	96.5	
		Full-time Employee - Fixed-term Contract	81	58.7	57	41.3	138	3.5	
		Non-employed Workers	1,680	95.3	82	4.7	1,762	30.7	
	Employment Type	Full-time	1,999	50.3	1,977	49.7	3,976	99.9	
		Part-time	3	60.0	2	40.0	5	0.1	
	Age Distribution	30 years (inclusive) and below	508	46.9	576	53.1	1,084	27.0	
		31-50 years	1,206	49.2	1,244	50.8	2,450	62.0	
		50 years (inclusive) and above	288	64.4	159	35.6	447	11.0	
	Employee Category	Management		376	75.8	120	24.2	496	12.5
		Non-management roles	Professional Tecúical Personnel	1,008	64.6	552	35.4	1,560	39.2
			Tecúicians (including production line assistants)	617	32.1	1,307	67.9	1,924	48.3

Region	Category	Category	Males		Females		Number of Employees	Proportion of Total Employees (%)	
			Number of People	Proportion of Total Employees (%)	Number of People	Proportion of Total Employees (%)			
Edgecore	Employment Contract	Full-time Employee - Indefinite Contract	92	63.0	54	37.0	146	100.0	
		Full-time Employee - Fixed-term Contract	0	0	0	0.0	0	0.0	
		Non-employed Workers	0	0.0	0	0.0	0	0.0	
	Employment Type	Full-time	92	63.0	54	37.0	146	100.0	
		Part-time	0	0.0	0	0.0	0	0.0	
	Age Distribution	30 years (inclusive) and below	10	66.7	5	33.3	15	10.3	
		31-50 years	66	64.7	36	35.3	102	69.9	
		50 years (inclusive) and above	16	55.2	13	44.8	29	19.9	
	Employee Category	Management		16	72.7	6	27.3	22	15.1
		Non-management roles	Professional Tecuical Personnel	76	61.3	48	38.7	124	84.9
			Tecúicians (including production line assistants)	0	0.0	0	0.0	0	0.0

Region	Category	Category	Males		Females		Number of Employees	Proportion of Total Employees (%)	
			Number of People	Proportion of Total Employees (%)	Number of People	Proportion of Total Employees (%)			
JoyTech	Employment Contract	Full-time Employee - Indefinite Contract	227	60.1	151	39.9	378	38.2	
		Full-time Employee - Fixed-term Contract	372	60.8	240	39.2	612	61.8	
		Non-employed Workers	31	64.6	17	35.4	48	4.8	
	Employment Type	Full-time	599	60.5	391	39.5	990	100.0	
		Part-time	0	0.0	0	0.0	0	0.0	
	Age Distribution	30 years (inclusive) and below	190	67.1	93	32.9	283	28.6	
		31-50 years	387	57.3	288	42.7	675	68.2	
		50 years (inclusive) and above	22	68.8	10	31.3	32	3.2	
	Employee Category	Management		58	65.0	31	35.0	89	9.0
		Non-management roles	Professional Tecúdcal Personnel	137	51.3	130	48.7	267	27.0
			Tecúicians (including production line assistants)	404	63.7	230	36.3	634	64.0

Region	Category	Category	Males		Females		Number of Employees	Proportion of Total Employees (%)	
			Number of People	Proportion of Total Employees (%)	Number of People	Proportion of Total Employees (%)			
Vietnam Action	Employment Contract	Full-time Employee - Indefinite Contract	0	0	0	0	0	0.0	
		Full-time Employee - Fixed-term Contract	609	61.8	376	38.2	985	100.0	
		Non-employed Workers	8	22.2	28	77.8	36	3.7	
	Employment Type	Full-time	609	61.8	376	38.2	985	100	
		Part-time	0	0.0	0	0.0	0	0.0	
	Age Distribution	30 years (inclusive) and below	467	63.8	265	36.2	732	74.3	
		31-50 years	141	58.0	102	42.0	243	24.7	
		50 years (inclusive) and above	1	10.0	9	90.0	10	1.0	
	Employee Category	Management	2	22.0	7	78.0	9	0.9	
		Non-management roles	Professional Tecuical Personnel	105	48.4	112	51.6	217	22.0
			Tecucians (including production line assistants)	502	66.1	257	33.9	759	77.1

Note 1: Full-time employees with indefinite contract: Employees signing an indefinite term contract.

Note 2: Full-time employees with a fixed-term contract: Employees signing a fixed-term contract, such employees with a short-term contract, interns, and student participants.

Note 3: Non-employed workers: Dispatched personnel, resident personnel, flexible labor, cleaning personnel, security personnel, and contractors' onsite personnel.

Note 4: The compilation method for the number of employees and non-employee workers in the above report adopts the number of employees as of December 31, 2024. The number of non-employee workers did not show significant fluctuations during different reporting periods.

Note 5: Full-time employees: Employees with regular work hours.

Note 6: Part-time employees: Employees on an hourly salary system with work hours lower than regular work hours, such as employees from indirect units.

Note 7: The company does not employ workers without guaranteed working hours, such as seasonal, temporary, or short-term workers. Therefore, the workforce structure described above does not include these types of employees.

Note 8: Definitions of management roles: Employees who are responsible for leading subordinates, such as section chiefs or assistant managers or above.

Note 9: Definitions of technicians (including production line assistants): Personnel directly related to production activities such as technicians, quality management personnel, and warehouse management personnel.

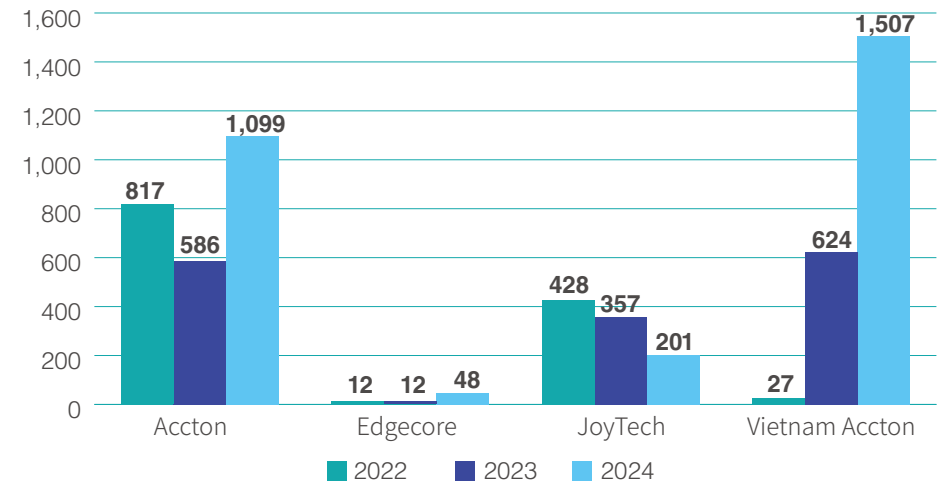
Note 10: Definitions of professional technical personnel: Management specialists or engineers directly related to production activities such as quality management specialists, product management specialists, R&D engineers, sales specialists, and human resources specialists.

II. New Employee Hires and Employee Turnover

1. Age and Gender Distribution of New Employees

- Accton hired 1,099 new employees in 2024, with a new hire rate of 29.9%. In terms of gender, new male employees accounted for 14% of the total full-time workforce, while new female employees accounted for 13.6%. The higher number of new male employees is due to the majority of new hires being R&D technical personnel, predominantly male. Age-wise, those aged 30 and below accounted for the highest proportion of new hires at 54.2%, followed by those aged 31 to 50 at 42.7%, and those aged 50 and above the lowest at 3.1% of new hires for that year.
- Edgecore hired 48 new employees in 2024, with a new hire rate of 31.7%. In terms of gender, new male employees accounted for 24% of the total full-time workforce, while new female employees accounted for 8.9%. The overall higher number of new male employees is attributed to the technology industry's preference for STEM backgrounds, which tend to be male-dominated. Age-wise, 60.4% of new hires were aged 31-50, while 29.2% were 30 years old or younger, indicating a predominance of young and middle-aged new employees.
- JoyTech hired 201 new employees in 2024, with a new hire rate of 18.7%, showing a slight decrease compared to the previous year. This decline is mainly attributed to the transfer of some production capacity to Vietnam Accton. In terms of gender, new male employees accounted for 13.5% of the total full-time workforce, while new female employees accounted for 6.8%, indicating a higher proportion of male new hires overall. Age-wise, employees aged 30 and below represented the majority at 78.1%, followed by those aged 31 to 50 at 21.4%, and those aged 50 and above at 0.5%. This indicates a younger workforce oriented towards production and manufacturing.
- In 2024, Vietnam Accton actively recruited talents externally to meet production capacity demands, resulting in a significant increase in recruitment needs. Throughout the year, a total of 1,507 new employees were recruited, with a new hire rate of 230.6%. In terms of gender, new male employees accounted for 101.1% of the total number of full-time employees, while new female employees accounted for 51.9%. Age-wise, the majority were aged 30 or below, representing 76.1%, followed by those aged 31 to 50 at 23.3%, and those aged 50 and above at 0.6%. This indicates a younger workforce oriented towards production and manufacturing.

Number of New Employees



2. Diverse Recruitment Channels

To attract outstanding talent in a competitive market, Accton actively employs diverse recruitment channels, including official websites, job banks, campus recruitment, various job fairs, social media, internal referrals, and corporate internships.

3. Campus Recruitment Internship Briefing Events

Accton, Edgecore, and Vietnam Accton have actively participated in campus recruitment and internship briefing events in recent years. These activities aim to share the Company's core values and corporate culture with young students, assist them in exploring future careers, and attract outstanding talent through face-to-face interactions. In 2024, we participated in 8 campus recruitment events and partnered with the Hsinchu County Government for the "Digital Innovation Youth Training Program," involving 8 students. This program provides diverse internship experiences and reserves outstanding talent. Outstanding interns are given priority for conversion to fulltime positions, creating a win-win situation.

In 2024, Accton had 53 interns, with 18 converted to full-time positions, achieving a conversion rate of 34%. Edgecore had 7 interns in the program, with 1 intern receiving a full-time offer, resulting in a conversion rate of 14.3%. In Vietnam, Accton participated in 2 campus recruitment events in 2024, with a total of 12 interns in the program, and 1 intern receiving a full-time offer, resulting in a conversion rate of 9.1%. JoyTech has no relevant information because the local government has not promoted the student internship system.

Relevant charts/data information:

Ratio of New Employees

Age/ Gender/ Item		Number of Full-time Employees	New employees						30 years (inclusive) and below				31 to 50 years old				50 years (inclusive) and above				
			2024	Year New Hire Rate (%)	Number of New Employees	Males	Ratio (%)	Females	Ratio (%)	Males		Females		Males		Females		Males		Females	
										Number of People	Ratio (%)	Number of People	Ratio (%)	Number of People	Ratio (%)	Number of People	Ratio (%)	Number of People	Ratio (%)	Number of People	Ratio (%)
Region	Accton	3,981	29.9	1,099	559	14.0	540	13.6	302	7.6	294	7.4	235	5.9	234	5.9	22	0.6	12	0.3	
	Edgecore	146	31.7	48	35	24.0	13	8.9	10	6.8	4	2.7	21	14.4	8	5.5	4	2.7	1	0.7	
	Joy Technology (JoyTech)	990	18.7	201	134	13.5	67	6.8	110	11.1	47	4.7	23	2.3	20	2.0	1	0.1	0	0.0	
	Vietnam Accton	985	230.6	1,507	996	101.1	511	51.9	788	80.0	359	36.4	207	21.0	144	14.6	1	0.1	8	0.8	

Note 1: The annual new hire rate does not include workers not hired by the Company: dispatched personnel, resident personnel, flexible labor, cleaning personnel, security personnel, and contractors' onsite personnel.

Note 2: The annual new hire rate is the total number of new hires/annual average number of employees [(number of workers in service in December of the previous year + number of employees in service at the end of the current year)/2].

Note 3: Male (female) new hire rate: Number of new male (female) full-time employees in the current year/number of full-time employees at the end of the current year.

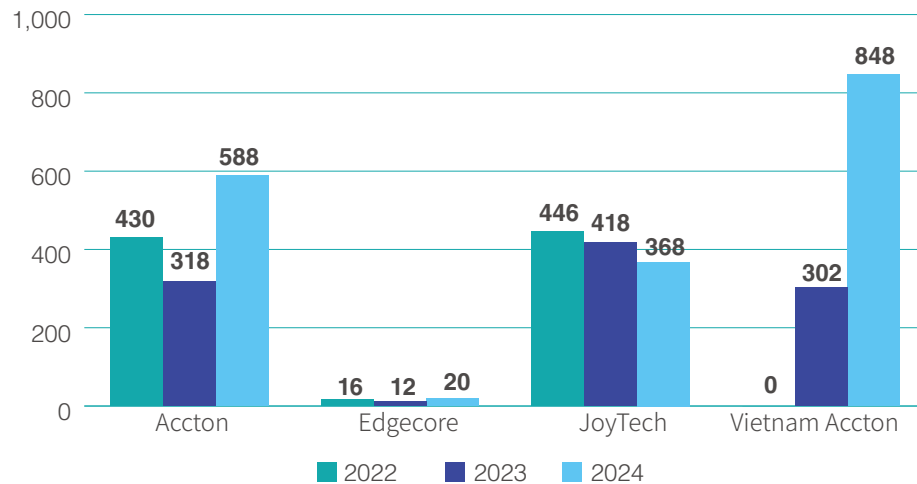
New Hire Rate

Region	Year	Number of People	New employees	Annual New Hire Rate (%)	Region	Year	Number of People	New employees	Annual New Hire Rate (%)
Accton	2024	3,981	1,099	29.9	JoyTech	2024	990	201	18.7
	2023	3,369	586	17.8		2023	1,157	357	30.1
	2022	3,225	817	26.4		2022	1,218	428	34.9
Edgecore	2024	146	48	31.7	Vietnam Accton	2024	985	1,507	230.6
	2023	157	12	7.6		2023	322	624	357.6
	2022	159	12	7.2		2022	27	27	200.0

4. Age and Gender Distribution of Separated Employees

In 2024, Accton's employee turnover rate was 16%, a 6.4% increase from 2023, mainly due to large-scale recruitment during production line expansion, resulting in higher employee inflow and outflow. Edgecore's turnover rate was 13.2%, up 5.6% from 2023, primarily driven by personal and commuting factors. Joytech had a turnover rate of 34.3%. Both Accton and Edgecore met the short-term turnover rate target of 16% for 2024, indicating progress in employee care and retention policies. At Vietnam Accton, increased production capacity in Q4 2024 led to a surge in hiring and a corresponding rise in turnover, with an overall rate of 129.8%. The turnover rates for male and female employees were 55.7% and 30.4%, respectively.

Number of Separated Employees



5. Exit Interviews

A stable supply of high-quality talent is the foundation of the Company's development. Accton, Edgecore, JoyTech, and Vietnam Accton value the opinions of employees and use employee feedback to continue to review the Company's talent management and talent retention strategy. For separating employees, exit interviews are conducted to understand their reasons for leaving and gather recommendations for the Company. This information serves as an important basis for developing more precise retention strategies in the future. By understanding individual expertise, adjusting job content or location, or providing internal transfer opportunities, the goal is to retain employees. Accton hopes to continuously improve retention policies, thereby retaining and attracting more outstanding talent. Monthly analyses of turnover rates and reasons are conducted, with further tracking and appropriate adjustments made for any abnormal turnover rates, aiming to achieve the retention goal.



Relevant charts/data information:

Ratio of Separated Employees

Age/ Gender/ Item		Number of Full-time Employees	New employees						30 years (inclusive) and below				31 to 50 years old				50 years (inclusive) and above				
			2024	Year New Hire Rate (%)	Number of New Employees	Males	Ratio (%)	Females	Ratio (%)	Males		Females		Males		Females		Males		Females	
										Number of People	Ratio (%)	Number of People	Ratio (%)	Number of People	Ratio (%)	Number of People	Ratio (%)	Number of People	Ratio (%)	Number of People	Ratio (%)
Region	Accton	3,981	16	588	275	6.9	313	7.9	140	3.5	165	4.1	113	2.8	136	3.4	22	0.6	12	0.3	
	Edgecore	146	13.2	20	12	8.2	8	5.5	4	2.7	1	0.7	7	4.8	6	4.1	1	0.7	1	0.7	
	Joy Technology (JoyTech)	990	34.3	368	260	26.3	108	10.9	181	18.3	74	7.5	78	7.9	34	3.4	1	0.1	0	0.0	
	Vietnam Accton	985	129.8	848	549	55.7	299	30.4	449	45.6	214	21.7	100	10.2	81	8.2	0	0.0	4	0.4	

Note 1: The annual new hire rate does not include workers not hired by the Company: dispatched personnel, resident personnel, flexible labor, cleaning personnel, security personnel, and contractors' onsite personnel.

Note 2: Employee turnover statistical data does not cover the following factors: death, retirement, lawful dismissal, layoffs, expiry of the internship, expiry of employment contract, transition from contractual to permanent positions, or internal transfers within the Group.

Note 3: The annual turnover rate is the total employee turnover/annual average number of employees [(number of workers in service in December of the previous year + number of employees in service at the end of the current year)/2].

Note 4: Male (female) turnover rate: Number of male (female) full-time employee turnover in the current year/number of full-time employees at the end of the current year.

Employee Turnover Rate

Region	Year	Number of People	New employees	Annual New Hire Rate (%)	Region	Year	Number of People	New employees	Annual New Hire Rate (%)
Accton	2024	3,981	588	16	JoyTech	2024	990	368	34.3
	2023	3,369	318	9.6		2023	1,157	418	35.2
	2022	3,225	430	13.9		2022	1,218	446	36.3
Edgecore	2024	146	20	13.2	Vietnam Accton	2024	985	848	129.8
	2023	157	12	7.6		2023	322	302	173.1
	2022	159	16	9.6		2022	27	0	0

III. Benefits for Full-Time Employees

1. Comprehensive Insurance Plans

Taking care of employees is a key factor in sustainable operations. Providing employees with a secure working environment and quality of life is our fundamental belief.

Accton, Edgecore	
During employment, the company provides medical and life insurance coverage for employees and their family members in the event of hospitalization due to illness or injury, as well as financial protection in case of death or disability. The six types of coverage include term life insurance, accidental death and dismemberment insurance, accident medical reimbursement, hospitalization insurance, cancer insurance (including first diagnosis and death benefits), and occupational injury insurance. In addition to coverage for spouses and children, parents are also eligible under favorable terms. Employees or their spouses can renew coverage up to age 70. If both spouses are employees, each is insured individually. Children are covered until age 25 if unmarried, accident insurance is available for children aged 15 and above, and parental coverage extends up to age 85.	
JoyTech	Vietnam Accton
In addition to the five mandatory social insurance programs—pension, medical, work injury, unemployment, and maternity insurance—the company also provides supplementary coverage, including critical illness insurance and group employer liability insurance. These benefits aim to offer employees financial support and protection in the event of unexpected incidents.	In accordance with the law, the company provides pension insurance, medical insurance, work injury insurance, maternity insurance, unemployment insurance, and child sick leave insurance for employees.

2. Maternity Benefits

Employees are crucial for the Company's sustainable development. We must help employees bring their role into full play and uphold the care for employees and their families as the most important responsibility. Accton and Edgecore launched the "marriage allowance" to encourage employees to start families. Company employees that marry each other are entitled to NT\$3,000 of allowance per month per person, totaling NT\$6,000 for each couple. The program is designed to express Accton and Edgecore's positive support for family values.

3. Maternal Protection

In accordance with regulations, professional nurses provide health consultations and education to expectant mothers before, during, and after pregnancy. The company also grants employees the right to take parental leave without pay. To support female employees, dedicated parking spaces are reserved for expectant mothers, and a special maternity gift is offered upon pregnancy notification to encourage early reporting. Vietnam Accton supports pregnant employees; those who are 7 months (inclusive) pregnant or more receive one hour of paid maternity leave daily until childbirth and are offered 6 months of maternity leave (including time off for prenatal appointments); and provide one hour of paid nursing leave daily upon return to work until the child is one year old.

4. First Accton Kindergarten and Childcare Center

In 1997, Accton pioneered the establishment of a kindergarten and daycare center in the Hsinchu Science Park to create a secure, friendly, and happy work environment and to alleviate the burden of commuting for employees. The daycare center accepts children aged 2 months to six years. In 2024, it was awarded the Excellence Award by the Social Affairs Bureau of the Hsinchu City Government.

Company	Attributes	Childcare Center	Kindergarten
Accton, Edgecore	Target age group	Infants aged 2 months to 2 years old	Children aged 2 to 6 years old
	Purpose	Enhancing the relationship between parents and children, increasing mutual understanding and trust between them. Assisting children in developing different skills and interests, as well as enhancing their social skills and self-awareness.	
	Objectives	Meet the needs of both "education" and "care", and assist in the development at each stage. Emphasis is placed on fostering infants and young children's self-care abilities and cultivating good living habits.	The teaching model focuses on putting children at the center, providing them with a convenient, comfortable, and smooth learning environment, along with activities and emotional management. Based on the children's interests, topics are discussed within groups, and learning outcomes are presented through parent-child activities related to the chosen theme.
Vietnam Accton	Vietnam Accton offers a childcare allowance of 100,000 VND per household for female employees with children under 6 years old.		



5. Leave Policies Superior to Statutory Requirements

Leave type	Content
Flexible leave	Accton and Edgecore provide employees with "2 days of flexible leave per quarter" in compliance with regulations, aiming to achieve a work-life balance.
Serious illness or injury leave	Employees can apply for "one-year paid sick leave" for major illnesses when they need to take long-term leave due to significant personal health issues. Additionally, to alleviate the burden of commuting for employees, the company also provides "shuttle service for medical appointments" to assist employees.
Volunteer leave	Encouraging employees to actively engage in social welfare activities, the company provides a "2-day volunteer leave" where employees can utilize weekdays or weekends to participate in charitable events organized by the company or external organizations, demonstrating care for society through practical actions.
Family Care Leave	Encouraging employees to take care of and accompany their elderly parents and grandparents at home, a "2-day paid filial leave per person per year" was established in April 2024. Employees can apply for this leave to accompany their elders on trips, celebrate birthdays, or provide care when they are ill. This initiative allows employees to balance their work responsibilities with family caregiving duties. Statistics show that the majority of requests were for accompanying elders to medical appointments and on outings. Accton had a total of 395 applications, amounting to 5,348 hours; Edgecore had 36 applications, totaling 471 hours

6. Diverse Benefits and Subsidies

Accton is committed to promoting work-life balance for employees, caring for their physical and mental health, family finances, and living conditions, and providing opportunities for diverse learning. Each year, an annual plan and budget are established, including the following initiatives:

Accton's and Edgecore's welfare measures	Accton, Edgecore Employee Welfare Committee
Labor insurance, retirement benefits, employee group insurance, dependent accident insurance and major burn insurance, holiday bonuses, profit sharing, stock options for senior employees, employee emergency assistance, marriage, childbirth and hospitalization subsidies, lunch allowance and free dinner, employee dormitories, prevention of workplace harassment, health check-ups exceeding legal requirements, and health seminars as welfare measure	Children's scholarship, funeral assistance, holiday vouchers, birthday vouchers, movie tickets, ESG sustainable gifts, employee group travel subsidies, travel activities, family day, club activities, volunteer activities, ball sports or physical competitions, contracted vendors, private movie screenings, employee care initiatives, ESG sustainable activities, etc.
Vietnam Accton's welfare measures	Vietnam Accton Labor Union
Social insurance, medical insurance, retirement benefits, free meals and snacks, free health check-ups for new and regular employees, on-site service for employees with medical licenses (nurses), prevention of workplace harassment, and an employee care room.	Regularly hold seminars to actively promote labor-management harmony, offer scholarships for outstanding employees' children, provide holiday bonuses or gifts, funeral assistance, hospitalization support, maternity benefits, wedding gifts, support for club activities, sports competitions, club subsidies, and emergency assistance.
JoyTech Labor Union	
Establish the "Union 1+1 Emergency Relief Fund" to provide timely assistance to employees in need. Additionally, periodically organize employee activities and club events, while offering benefits such as year-end bonuses, meal allowances, employee dormitories, and annual health check-ups. We are committed to fostering a sense of belonging and well-being among employees, connecting various resources to strengthen corporate culture, and helping to maintain stable employee relations.	

To celebrate the opening of the Accton Zhubei headquarters in 2024, a special Accton Group Music and Art Family Day was held. More than 3,000 people and their families participated in the event, combining the three elements of music, art, and charity. Among them, the Hsinchu City Youth Chinese Orchestra "Art and Play Chinese Music", Black Vision Music Studio, Visually impaired baristas from Accton, Accton Hot Music Club, Wine Tasting Club, and Filipino employees live band performances were invited. Various art and craft activities were organized, along with participation from social welfare organizations such as the Tzu Chi Stem Cells Center and the Taitung Jinlun Friendly Workshop. Through this event, we bring together diverse groups and different professional backgrounds to break down stereotypes and barriers, demonstrating an inclusive corporate culture that promotes mutual understanding, appreciation, and support.

Accton also values family relationships. In order to help family members understand the work content and environment at Accton, the company has specially designed four major process experiential activities, such as soldering, plugging, assembly, packaging handcraft experiences, and factory tours.

Employees and their family members provide feedback through music performances, showcasing the expertise of different groups and creating a sense of enjoyment and relaxation. The factory tours provide a deeper understanding of the production process and working environment. The combination of the four major process experiences with knowledge and technology, using a gaming approach, allows children and adults to learn and understand a part of the production line operation, making it highly meaningful.



▲ Accton employee music performance



▲ Accton visually impaired barista music



▲ Accton Filipino colleague music



▲ Black Vision Music Performance



▲ Adult Assembly Experience



▲ Accton Visually Impaired Barista



▲ Youth Chinese Orchestra Music Performance



▲ Collaborative Painting Creation - Creating the Landscape of Accton



▲ Taitung Jinlun Friendly Workshop



▲ Tzu Chi Hematopoietic Stem Cell Challenge Experience



▲ Art Creation - Co-creating the Landscape of Accton



▲ Children's Plug-in Experience



▲ Family Factory Tour

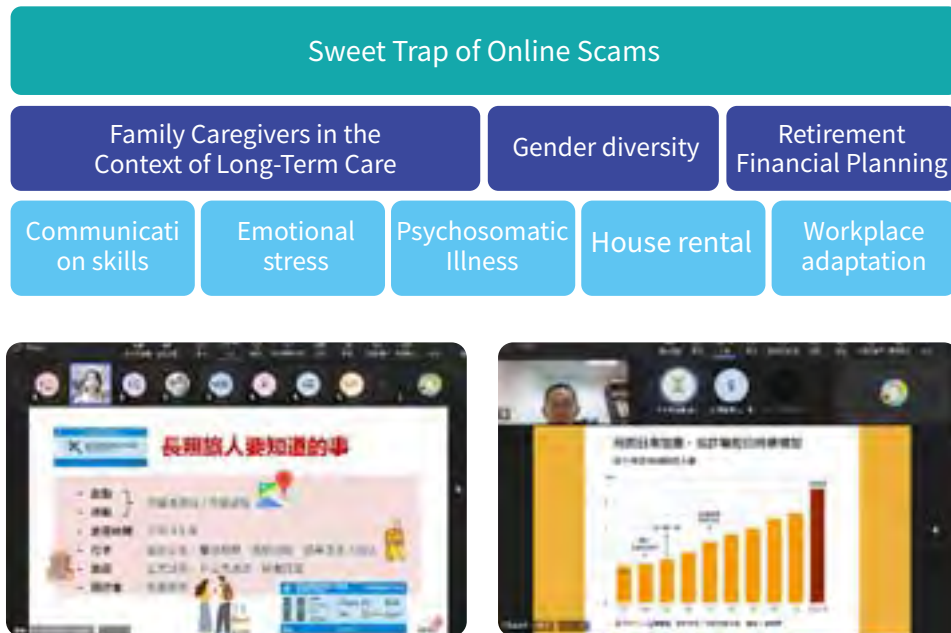


▲ Family Factory Tour

IV. Employee Care

1. Lecture on Diverse Topics on Life and Physical and Mental Health

Accton values employees' work-life balance and family relationships. In 2024, the company will continue to organize a variety of seminars on life and mental health topics, aiming to provide employees with diverse learning opportunities, enhance their mental well-being, strengthen their ability for problem prevention, improve work-life balance, and share newly acquired knowledge with their families to foster better family relationships. A total of 13 sessions were held, with 1,509 participants and a total of 3,018 training hours.



2. Employee Care Bulletins

Accton combines various themes of care, including spiritual growth, current affairs, health and nutrition, financial management, legal matters, light-hearted content, and lifestyle, to create caring promotional materials in written form. These materials are posted in public spaces for the convenience of colleagues to acquire new knowledge promptly or relax their minds and bodies. In 2024, a total of 41 bilingual caring promotional materials were published, with over 89% of colleagues believing that these materials are very helpful for their mental and physical well-being. Colleagues shared feelings of being encouraged and spiritually purified, temporary relief from work-related stress, as well as gaining inspiration for work and life. Colleagues expressed a deep sense of the company's warm intentions towards them.



V. Workplace Equality

Accton and Edgecore are dedicated to fostering a harmonious balance between work and family life. Alongside adhering to statutory maternity and paternity leave rights, we provide comprehensive leave management systems, enabling employees to utilize flexible leave policies for family care and apply for unpaid leave during major illnesses or other extended absences. This approach not only aids in attracting and retaining top-tier talent but also elevates employee morale and productivity.

1. Maternity Retention

- Implemented in accordance with the "Act of Gender Equality in Employment," Accton and Edgecore offer an unpaid parental leave system applicable to both male and female employees. The application criteria includes:
 - Both spouses are employed at the time of application.
 - An employee has been employed by the company for a minimum of 6 months.
 - Before the youngest child reaches the age of 3.
 - Apply for parental leave without pay. Each application for parental leave without pay should be for a minimum of 6 months as a principle, with a maximum of 2 years per application. If an employee requires less than 6 months, they may submit an application to the company for a period of not less than 30 days, with a limit of 2 applications.

Throughout the unpaid leave period, the Company proactively supports employees and manages matters related to their reinstatement to work, ensuring a seamless transition back to their original positions.

In 2024, Accton had a total of 25 colleagues applying for childcare leave without pay, with an expected return-to-work count of 29 individuals. Among them, 22 employees returned to work as scheduled, resulting in a return rate of 75.9% for 2024. Edgecore had one colleague applying for childcare leave without pay in 2024, with one individual returning to work as planned, achieving a return rate of 100%.

The retention rate refers to the proportion of employees who have worked for at least one year after reinstatement from unpaid parental leave. In 2024, Accton's retention rate is 83.3%, higher than the 77.8% retention rate in 2023. Edgecore did not have relevant information on retention rate for 2023 as there were no colleagues applying for parental leave without pay.

- With regard to JoyTech, although the Chinese government has not promoted the parental leave without pay system, the Company is committed to promoting work and family life balance to create a friendly work environment. Therefore, the unpaid parental leave rules specified in its internal regulations allow both male and female employees to apply for leave. The eligibility rules include the following:

- (1) Has worked for the company for one year
- (2) The performance rating for the fiscal year was B or above.
- (3) Apply for parental leave without pay, with each application lasting up to a maximum of 1 year.

In 2024, no staff in JoyTech applied for unpaid parental leave, and there was also no information on the reinstatement rate since no one had applied for unpaid parental leave in 2023.

- Due to local regulations, Vietnam Accton has not implemented a parental leave without pay system and currently follows the local government laws.

Relevant charts/data information:

Accton - Number of reinstated employees, reinstatement rate, and retention rate after parental leave by gender

2024	Males	Females	Subtotal
Number of employees eligible for unpaid parental leave	118	78	196
Number of applicants for unpaid parental leave in the current year	4	21	25
Number of employees expected to be reinstated from unpaid parental leave in the current year (A)	4	25	29
Number of employees reinstated from unpaid parental leave in the current year (B)	3	19	22
Reinstatement rate (B/A) (%)	75.0	76.0	75.9
Number of employees reinstated from unpaid parental leave in the previous year (C)	2	16	18
Number of employees reinstated from unpaid parental leave in the previous year who have continuously worked for more than one year (D)	1	14	15
Retention rate (D/C) (%)	50.0	87.5	83.3

Edgecore - Number of reinstated employees, reinstatement rate, and retention rate after parental leave by gender

2024	Males	Females	Subtotal
Number of employees eligible for unpaid parental leave	2	2	4
Number of applicants for unpaid parental leave in the current year	0	1	1
Number of employees expected to be reinstated from unpaid parental leave in the current year (A)	0	1	1
Number of employees reinstated from unpaid parental leave in the current year (B)	0	1	1
Reinstatement rate (B/A) (%)	0	100.0	100.0
Number of employees reinstated from unpaid parental leave in the previous year (C)	0	0	0
Number of employees reinstated from unpaid parental leave in the previous year who have continuously worked for more than one year (D)	0	0	0
Retention rate (D/C) (%)	0	0	0

JoyTech - Number of reinstated employees, reinstatement rate, and retention rate after parental leave by gender

2024	Males	Females	Subtotal
Number of employees eligible for unpaid parental leave	10	22	32
Number of applicants for unpaid parental leave in the current year	0	0	0
Number of employees expected to be reinstated from unpaid parental leave in the current year (A)	0	0	0
Number of employees reinstated from unpaid parental leave in the current year (B)	0	0	0
Reinstatement rate (B/A) (%)	0	0	0
Number of employees reinstated from unpaid parental leave in the previous year (C)	0	0	0
Number of employees reinstated from unpaid parental leave in the previous year who have continuously worked for more than one year (D)	0	0	0
Retention rate (D/C) (%)	0	0	0

Note 1: The number of employees eligible for unpaid parental leave is those who have applied for maternity or paternity leave in the reporting period from January 1, 2022 to December 31, 2024.

Note 2: Reinstatement rate: Number of employees reinstated from unpaid parental leave in the current year/ Number of employees expected to be reinstated from unpaid parental leave in the current year *100%

Note 3: Retention rate: Number of employees reinstated from unpaid parental leave who have continuously worked for more than one year/number of employees reinstated from parental leave *100%.

VI. Ensuring Human Rights

To Accton, human rights protection is not just a policy but an integral part of life. We will continue to minimize human rights risks in our business activities, as protecting human rights is both our responsibility and obligation.

1. Human Rights Policy

Starting from a commitment to humane care, Accton implements human rights principles in daily operations, from gender equality to migrant worker rights, providing a work environment that exceeds statutory requirements. We also promote human rights due diligence in the supply chain, adhere to international norms, and fulfill corporate sustainability commitments.

We are committed to upholding human rights for all employees, including:

- Prohibition of discriminatory incidents
- Prohibition of violating freedom of association and collective bargaining rights
- Commitment to maintaining a workplace free from violence, harassment, and intimidation, while respecting the privacy and dignity of employees
- Prohibition of child labor
- Prohibition of forced or compulsory labor incidents

Note: Accton's sustainability policy and commitments can be found at <https://www.accton.com/csr-policy/>

2. Human Rights Management Process

Accton adheres to international standards, following the GRI Sustainability Reporting Guidelines, RBA Code of Conduct, and the UN Guiding Principles on Business and Human Rights. The human rights issues disclosed are assessed for risk based on likelihood and severity, with preventive measures, remedial actions, and audit mechanisms established for high-risk issues. Channels for complaints are provided to prevent human rights violations and improvements are continuously monitored and pursued.



Accton conducts an annual investigation on human rights issues based on the "Labor Ethical Factor Risk Identification and Evaluation Form," in accordance with the GRI Sustainability Reporting Standards, RBA Responsible Business Alliance Code of Conduct, and the UN Guiding Principles on Business and Human Rights. The investigation covers topics such as child labor, young workers, forced labor, disciplinary measures and discrimination, wages and working hours, freedom of association, and non-discrimination. Risk scores (ranging from 1 to 9) are assigned based on the likelihood and severity of occurrence for each issue. Risks are categorized into levels based on the score, and control measures and remedial actions are developed for high-risk issues. These are integrated into the Labor Ethical Objectives Management Procedure, with monthly monitoring and audits. Accton also commits to tracking and incorporating any adjustments to human rights issues published in laws, regulations, or international human rights norms. For the 2024 fiscal year, all RBA labor ethical risk evaluation scores are below 5, with a medium to long-term goal of scores below 4.

Accton Group follows the RBA guidelines to uphold employee rights. In June 2024, Accton Technology's Zhunan plant applied for Verification of Compliance and Effectiveness (VAP Audit) through RBA online. The audit resulted in no significant priority issues, scoring 184.5 points (silver level). In August 2023, JoyTech plant applied for VAP Audit through RBA online, with the audit also yielding no significant priority issues and scoring 166.1 points (silver level). Plans are in place for other plants to obtain Verification of Compliance and Effectiveness (VAP Audit) as well.



3. Diverse Internal Communication Channels

Accton and Edgecore strive to foster a harmonious atmosphere of mutual trust between labor and management. Various communication channels are utilized regularly to understand employees' satisfaction with management and welfare policies, enhancing conceptual communication and consensus building.

Labor-management meeting (quarterly)	Occupational Safety and Health Committee (quarterly)	Employee Welfare Committee (quarterly)
Labor Pension Reserve Committee (quarterly)	Management meetings Departmental meetings (monthly, from time to time)	Letter from the General Manager Employee briefing session (from time to time)

Accton, Edgecore	<ul style="list-style-type: none"> Accton Portal provides an "Employee Communication" channel, creating an open space for feedback. Complaint hotline: (03) 577-0270 ext. 3119 Employee complaint email: hr885@accton.com Accton assistant Line@ Professionals proficient in bilingual communication are assigned to coordinate daily communication for foreign employees.
JoyTech	QR code, complaint mailbox, telephone, etc.
Vietnam Accton	<ul style="list-style-type: none"> Employee complaint email: AcctonVnHr@accton.com.vn Vietnam Accton assistant Line APP Union email: CongdoanATVN@accton.com.vn Physical complaint points: Employee Care Room, Union Office

Accton filed, processed, and resolved 7 cases of labor practice complaints through the formal complaint mechanism, Edgecore had 0 cases, JoyTech had 0 cases, Vietnam Accton had 9 cases of complaints, with a 100% closure rate for employee feedback.

4. Human Rights Protection Education Training

Accton's workforce is diverse, and we value the rights of employees from all ethnic groups. Our commitment to human rights is reflected in relevant training programs. In addition to adapting training materials to cater to a diverse range of ethnicities by adding English versions, digital materials now include English audio. Internal communications, newsletters, and other announcements provide information in both Chinese and English. Foreign language notices are also posted in dormitories for Filipino colleagues. Furthermore, the group achieved a 100% completion rate for RBA Labor Ethics training for new employees in the fiscal year 2024.

5. Workplace Violence Prevention

To prevent employees from experiencing internal or external workplace violence while performing their duties, Accton has established a Workplace Violence Prevention Plan in accordance with the Occupational Safety and Health Act. The plan clearly defines the responsibilities of each department and includes regular assessments and evaluations of preventive measures. Accton explicitly prohibits all forms of workplace violence—including physical, verbal, psychological abuse, and sexual harassment—to safeguard the physical and mental well-being of all employees. In 2024, there were zero reported cases of workplace violence.



Formulated a Workplace Violence Prevention Plan



Conducted training programs to explain the definition of workplace violence and corresponding prevention measures



Clearly stated the prohibition of all forms of workplace violence on the company's internal website.



Provided grievance channels and procedures for reporting workplace violence

6. Minimum Notice Periods Regarding Operational Changes

• Protection of Labor Rights

Since their inception, Accton and Edgecore have empowered talent to fully utilize their roles and have prioritized care for employees and their families as their utmost responsibility. Our aim is to cultivate a worry-free working environment that enables employees to dedicate themselves to their work and enhances the Company's competitiveness. In addition to the active implementation of thoughtful management and various benefit measures, the Company learns about employees' ideas and needs at all times through various channels for the purpose of achieving sufficient communication, solving problems effectively, and promoting harmonious relations between employer and employees.

When significant operational changes occur in the Company that may affect employees' rights and various labor conditions, we comply with Article 16 of the Labor Standards Act. These changes may include:

- (1) Where the Company suspends or transfers operations.
- (2) Where the Company sustains losses or reduction in business operations.
- (3) Where work is suspended for more than one month due to force majeure factors.
- (4) Where the Company changes the nature of its business and it is necessary to reduce the number of workers but has no suitable work for workers.
- (5) Where an employee is verified as unable to perform tasks required for his/her job.

Notices given based on work experience:

- (1) Where a worker has worked continuously for more than 3 months but less than 1 year, the notice shall be given 10 days in advance.

- (2) Where a worker has worked continuously for more than 1 year but less than 3 years, the notice shall be given 20 days in advance.

- (3) Where a worker has worked continuously for more than 3 years, the notice shall be given 30 days in advance.

JoyTech provides a 30-day notice in accordance with Article 26 and Article 27 of the Labor Law of the People's Republic of China.

7. Protection of Migrant Workers' Rights

Ensuring human rights is Accton's responsibility. We support international human rights policies and implement them in our company operations. We care for our foreign colleagues from different countries as if they were family members, showing concern for each expatriate colleague who is far from home. We aim to develop a work environment that is inclusive, integrated, professional, and respectful. Further analysis reveals that Accton has a total of 1,265 foreign employees, accounting for 31.8% of the total regular staff. The majority of foreign employees are from the Philippines, totaling 1,161 individuals and representing 91.8% of all foreign employees. Accton has implemented various measures to care for migrant workers.

• Zero Placement Policy and Human Rights Equality

Accton fully implements the "zero placement" policies, and migrant workers do not have to pay any recruitment fees, such as intermediary fees, application fees, medical examination fees, service fees, etc. Non-discrimination and prohibition of harassment to ensure the migrant workers' freedom of employment and prevention of oppression.

• Homestyle Meals and Accommodations

Accton provides Filipino-style meals using authentic sauces to cook food, helping to relieve migrant worker homesickness. We also provide accommodation suites for 2 to 4 people, as well as couples' rooms to protect the privacy of couples and improve the quality of living. The company and dormitories are equipped with prayer rooms and sports venues, where festive activities, family days, and sports competitions are held to enrich the holiday life of migrant workers.

• Economic Support and COVID-19 Care

Since the outbreak of COVID-19, Accton has taken responsibility for caring for migrant workers, providing full salary during quarantine periods, covering quarantine hotel and medical expenses, and supplying daily necessities. We arrange employee care to alleviate economic worries and organize new life under the pandemic activities to encourage employees to share their feelings and experiences through words and drawings to relieve psychological stress.

• Maternal Protection and Warm Care

Pregnant migrant workers receive appropriate job adjustments based on their duties and environment, prenatal and postnatal education and care services, and maternity gifts. They also enjoy maternity subsidies and parental leave rights, ensuring the best care for our employees.

• Employee Care and Emergency Assistance

We have established emergency assistance measures to mitigate losses caused by natural disasters. We provide emergency relief funds to help migrant workers rebuild their homes. In 2024, there were 14 applications for emergency assistance.

• Talent Development and Promotion

We provide equal training and promotion channels, with 34 migrant workers being promoted to production line supervisors in 2024. For outstanding employees, the Company proactively recommends them for recognition. Two employees were selected as Model Employees by the Hsinchu City Government, and one received the highest honor as a National Model Worker in 2023.

• Farewell Parties for Senior Migrant Workers

Accton holds farewell parties for senior migrant workers who return home after the conclusion of their employment contracts, presenting them with crystal awards, thank-you cards, bouquets, and albums documenting their life in Taiwan. Supervisors and colleagues are invited to participate, expressing gratitude for their dedication. In 2024, two senior migrant workers returned home.

• Regular Communication Meetings

Monthly communication meetings with dormitory leaders are arranged to discuss issues raised by migrant workers, such as meal supply and living needs. Solutions are provided for discussed problems, and the effectiveness of these solutions is monitored.

• Promoting Sports and Forming Clubs

We encourage migrant workers to enhance physical fitness through sports and achieve appropriate stress relief by establishing basketball and volleyball clubs. We also organize competitive events, promote a sporting culture, foster emotional bonds among roommates, and build a sense of community identity.

• Christmas and New Year's Eve Catering Event

Cognizant of the challenges of migrant life in Taiwan, Accton ensures that migrant workers can celebrate Lunar New Year's Eve in their dormitories, enjoying Filipino-style special meals and experiencing Taiwanese festive atmosphere and warmth.



• Migrant Worker Advocacy Program

The Accton Art Foundation actively promotes art education, nurtures artistic talent, and in recent years, has been actively promoting "artistic equality," facilitating collaborations between artists and social welfare organizations to engage in art co-creation, initiate dialogues, and embrace diverse perspectives.

In 2024, a migrant worker advocacy program was launched internally at the company. The initial goal of the program was to enable migrant worker partners to participate in cultural activities and enhance their quality of life in Taiwan. The participants included night shift colleagues, with an average age of 23, many of whom are parents. Not all of them knew each other. Through performing arts activities, they familiarized themselves with each other through physical activities, built relationships, guided discussions on common topics such as birthplace, parenting, workplace cultural differences between Taiwan and the Philippines, and even shared life experiences such as working at sea or in Dubai. This soft exchange allowed for a broader and deeper understanding among the participants, with a total of 15 colleagues taking part.



▲ Self-introduction



▲ Physical relaxation



▲ Share each other's place of birth.



▲ Share life stories.

VII. DEI Diversity, Equity, and Inclusion

SDGs Goal 10

Reduce inequality within and among countries

1. The Warmth of Coffee - Seeing Infinite Possibilities: Visually Impaired Coffee Train

Accton places great value on professionalism and strives to create diverse, inclusive, and equal opportunities. In March 2023, Accton hired two professional visually impaired baristas to lead a series of inclusive coffee experiences. All proceeds from the coffee sales, after covering costs, are directed to the "Accton Coffee Train" charity fund.

Respect and empathy are fundamental qualities that everyone should cultivate. Accton believes that through firsthand experiences and understanding, employees can naturally integrate a sense of diversity, equity, and inclusion into the workplace. This involves abandoning prejudices and stereotypes, and learning to accept, appreciate, and respect each other. By opening their hearts and minds, employees can engage with different groups and increase their awareness of equality and destigmatization. Through their professional abilities, they can demonstrate the diverse employment opportunities available for people with disabilities.

2. Weekly Hand Drip Coffee Charity Sale

In 2024, we continued our weekly hand drip coffee charity sale initiative at the Taipei office and Hsinchu company, offering a variety of coffee flavors for colleagues to enjoy high-quality coffee conveniently. While waiting for their coffee, colleagues will naturally interact with the barista, assisting in tasks such as refilling hot water, collaborating on workspace and workflow planning, designing coffee cup positioning models, and aiding in promotional material creation, showcasing empathy and mutual support.



3. The Heritage of Hand Drip Coffee Techniques and Experience

In 2024, Accton collaborated with visually impaired baristas to teach handicapped youth in Taitung Jinlun Friendly Workshop the art of hand drip coffee and share their service experiences. On the same day, a coffee charity sale was held to support the workshop's operations. Through the use of smart coffee equipment, participants diligently memorized each step of the process. Upon completion, the participants insisted on personally delivering the coffee to customers, which was very touching.

Although visually impaired baristas may not see with their eyes, they are able to enhance their other senses, fully supporting the operation of the work. This also demonstrates that visually impaired baristas have the confidence and ability to work stably in the corporate field. Accton has gradually established work process modules suitable for people with disabilities, enhancing the friendliness of the work environment and the smoothness of operations. We not only hope to cultivate this experience and technology with social welfare groups in need, but also look forward to inviting more companies to respond together. We hope that more companies can see, appreciate, and support, providing a stable job opportunity for friends with disabilities, jointly promoting equal employment opportunities for people with disabilities.



VIII. ESG Sustainable Actions

SDGs Goal 4

Quality Education

1. SDGs Accton Reading Initiative

In order to instill the concept of sustainability from an early age and encourage colleagues to guide children to engage in reading dialogues, Accton launched the "SDGs Accton Reading Initiative" in September 2023. The initiative focuses on the 17 SDG indicators, including gender equality, hunger and poverty eradication, reducing inequalities, climate action, good health and well-being, responsible consumption and production, etc. Additionally, new books are purchased periodically, with a total of 349 books acquired by 2024 and 893 cumulative borrowings.



SDG 12

Responsible Consumption and Production

1. World Earth Day "More Vegetables, Less Meat, Reduce Carbon Together"

On World Earth Day, Accton organized the event "More Vegetables, Less Meat, Reduce Carbon Together." The company's employee restaurant carefully designed a new menu featuring 5 special vegetarian dishes based on the concept of "Five Elements Nourishment." This initiative encourages colleagues to consume more vegetables, maintain a balanced diet for health, and integrate carbon reduction actions into daily life. On the day of the event, an online quiz on "Green Knowledge" was also provided to raise environmental awareness in an engaging manner, with a total of 432 participants completing the quiz.



2. Procuring lychees from small-scale farmers in Hsinchu to reduce food transportation miles.

Choosing seasonal local ingredients allows us to enjoy the freshest flavors while also reducing food transportation distances and lowering the carbon footprint. In June 2024, Accton collaborated with local partners to procure locally grown black leaf lychees from Hsinchu as additional fruits for the employee cafeteria. On the day of the addition, promotional materials such as posters, TV wall videos, and social media posts were created to encourage colleagues to start with "food," choose local, eat local, and contribute to the Earth's environment!

- Local partners: National Tsinghua University Regional Innovation Center, Hsinchu County Farmers' Association, local small-scale farmers in Hsinchu.
- Relevant data: Accton Hsinchu Science Park and Zhunan Plant collectively procured 650 cattles of black leaf lychee.



IX. Remuneration

"Gender Equality" and "Anti-Gender Discrimination" are among the most critical social issues today. To promote economic prosperity and harmony in Taiwanese society, enhance the socioeconomic status of women, and ensure equal pay for equal work without gender-based discrimination, Accton is committed to its employees and society. We aim to create a gender-equal workplace environment, fulfill corporate social responsibility, and follow gender equality principles. This includes enhancing female professional development and eliminating gender-based pay disparities for the same work.

Ratios of Standard Entry-Level Wage by Gender Compared to Local Minimum Wage

Accton rigorously abides by laws and regulations. The standard starting salary (Note 1) of entry-level personnel is superior to the minimum wage announced by the government of Taiwan each year (Note 2). We also adhere to regulations for gender equality and equal pay for work of equal value. There is no gender-based difference in the starting salary for employees.

Gender/ Region	Taiwan		Mainland China	Vietnam
	Accton	Edgecore	JoyTech	Vietnam Accton
Males	1.09 : 1	1.16 : 1	1.37 : 1	1.32 : 1
Females	1.09 : 1	1.16 : 1	1.37 : 1	1.32 : 1

Note 1: The standard starting salary is the minimum salary specified in the Company's regulations (excluding overtime pay and other position allowances)

Note 2: The minimum salary announced in Taiwan in 2024 was NT\$27,470, the minimum salary announced in Mainland China was RMB 2,360, and the minimum salary announced in Vietnam was 5,000,000 VND.

Ratio of Basic Salary and Remuneration of Women to Men

The salary of Accton's employees is determined in accordance with personal academic records, experience, professional knowledge, market conditions, and internal regulations of the Company. The proportional differences arise due to variations in employee composition within the same level, including diverse educational backgrounds, job duties, nature of work, and number of employees. However, the gender pay ratio difference does not exceed 0.4.

Taiwan

Ratio of basic salary and remuneration of women to men		Managerial roles		Non-managerial roles		Technicians
		Accton	Edgecore	Accton	Edgecore	Accton
Basic salary (Note 1)	Females	1.00	1.00	1.00	1.00	1.00
	Males	1.17	0.75	1.24	1.09	0.97
Total Remuneration (Note 2)	Females	1.00	1.00	1.00	1.00	1.00
	Males	1.09	0.63	1.24	1.09	1.01

Mainland China (JoyTech)

Ratio of basic salary and remuneration of women to men		Managerial roles		Non-managerial roles		Technicians
		Accton	Edgecore	Accton	Edgecore	Accton
Basic salary (Note 1)	Females	1.00	1.00	1.00	1.00	1.00
	Males	0.94	1.18	1.08	1.09	0.97
Total Remuneration (Note 2)	Females	1.00	1.00	1.00	1.00	1.00
	Males	0.94	1.17	1.08	1.09	1.01

Vietnam (Vietnam Accton)

Ratio of basic salary and remuneration of women to men		Managerial roles		Non-managerial roles		Technicians
		Accton	Edgecore	Accton	Edgecore	Accton
Basic salary (Note 1)	Females	1.00	1.00	1.00	1.00	1.00
	Males	0.84	1.00	1.00	1.09	0.97
Total Remuneration (Note 2)	Females	1.00	1.00	1.00	1.00	1.00
	Males	0.93	1.00	1.00	1.09	1.01

The statistical data range is from 2024/01-2024/12

Note 1: The basic salary is calculated based on the "regular salary."

Note 2: The total remuneration is calculated based on the "regular salary plus bonus rewards."

Number, Average, and Median Salary of Full-Time Non-managerial Employee

Accton reported (Note 1) "3,295 employees" who were full-time non-managerial employees in 2024, in accordance with regulations of the Taiwan Stock Exchange. The average salary was "NT\$1,542 thousand" and the median salary was "NT\$1,149 thousand".

Reporting Year	Number of full-time Employees	Average Salary ^(Note 2)	Median Salary ^(Note 2)
Y2024	3,295	1,542	1,149
Y2023	3,106	1,385	982
Y2022	2,824	1,324	934

Note 1: Statistics for Taiwan only (excluding Edgecore Networks)

Note 2: NT\$1,000

Defined Benefit Plan Obligations and Other Retirement Plans

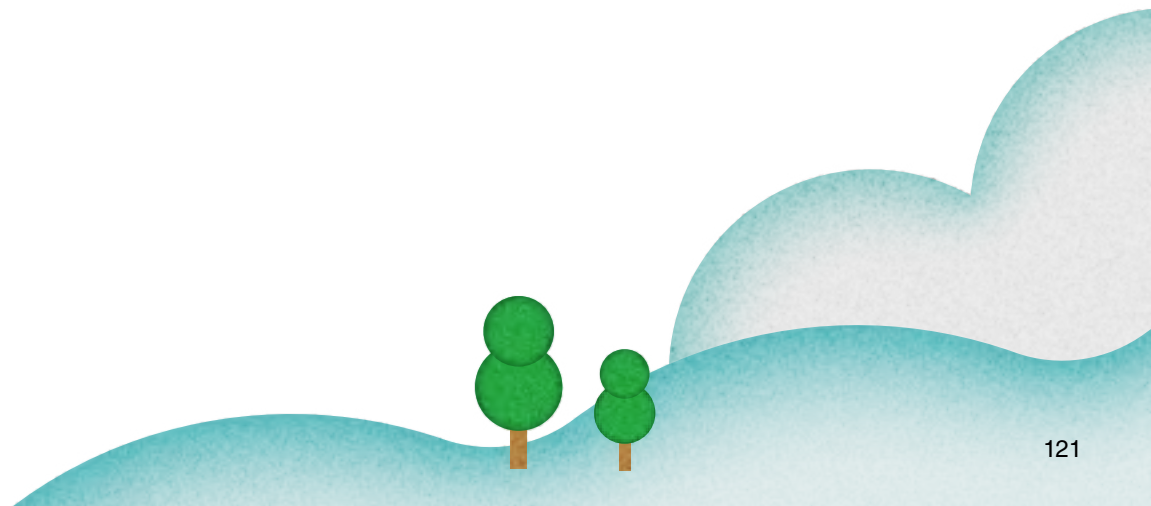
Accton has established "Employee Retirement Regulations" in accordance with the "Labor Standards Act" and "Labor Pension Act" (Note 1). We also appropriate retirement reserve to the Bank of Taiwan at regular intervals in accordance with regulations. The Supervisory Committee of Retirement Reserve Fund takes charge of management and usage of the funds.

In addition to statutory retirement fund contributions, we conduct actuarial valuations through engagements with professional actuaries annually. As of the end of 2024, the present value of the defined benefit obligation was approximately NT\$260 million, with the retirement reserve fund amounting to NT\$270 million, ensuring sufficient contributions and a net pension liability of about NT\$ 8 million. Contributions to the new and old systems account for about 3.1% of total salary expenses, ensuring the security of future retirement benefits for employees. The Company offers the "Employee Retirement Plan" (Note 1) superior to statutory requirements and provides employees with different retirement options to help employees arrange their retirement plans with greater flexibility.

All Accton employees enrolled under the old system are included in related calculations and payment principles specified in the "Labor Standards Act."

For employees who opted for the new labor pension system of the "Labor Pension Act" after July 1, 2005 and new employees, the Company allocates an amount equivalent to 6% of each worker's wage to the employees' pension accounts. Employees can also flexibly contribute 0% to 6% of their wages as retirement funds according to their wishes.

Note 1: The "Employee Retirement Plan" applies to Accton and Edgecore but not JoyTech.



4.2 Talent Learning and Development

Boundary Accton Technology (hereinafter referred to as Accton), Edgecore Networks (hereinafter referred to as Edgecore), Joy Technology (JoyTech), Vietnam Accton

Brief description of targets and track records:

Region	2024 Goals	2024 Achievements	Short-term goal(2025-2026)	Mid- to Long-Term Goals(2027-2029)
Accton Edgecore	Assist business, R&D, and PM teams to develop professional functional maps to support the achievement of operational goals.	<ol style="list-style-type: none"> The R&D team established 104 classes, the Sales team established 22 classes, and the PM team established 25 classes, for a total of 151 classes. Including courses for other occupations, a total of 217 courses. 	Continue to assist key departments in optimizing their learning blueprints, improving employees' professionalism, and supporting the Company's operational goals.	We have optimized system mechanisms, designed comprehensive systems and methods, and encouraged employee-initiated learning to improve individual performance and potential.
Joy Technology (JoyTech)	<ol style="list-style-type: none"> The completion rate of the training plan in mainland China for the year was 100%. Improve the management of job qualification conformity assessment and realize IT-based job upgrade management. Upgrade the personnel system training module to realize the function. 	<ol style="list-style-type: none"> The annual training plan was actually achieved at 98%. The E-HR training system is included in the learning map management for all employees. The implementation and use of E-HR training system and employee home APP learning modules improves training effectiveness. Integrate training system and digital management system to fully implement IT management. 	<ol style="list-style-type: none"> Formulate more professional learning programs than currently available to enhance employee skills. Improve and optimize the E-HR training system and strengthen data quality control. Cultivate talent pools and improve talent training plans. 	<ol style="list-style-type: none"> Pay attention to cutting-edge trends in the industry and upgrade and inherit knowledge, technology and skills. Transformation of the talent training system: From training management to knowledge management, from training operations to creating a learning culture, and from curriculum system to coaching system.
Vietnam Accton	Optimize the training system, cultivate employees' awareness of independent learning, and encourage employees to learn independently.	The training system is gradually being improved. The technical skills of employees are gradually improved.	Optimize the training system to foster a culture of self-learning among employees and encouraged autonomous learning.	We have established a systematic online learning system and designed training programs that not only focus on imparting professional knowledge, but also pay attention to employees' mental health and work-life balance.

Talent Development

Talent is a crucial resource for the Company's sustainable development. Accton's training policy is people-oriented, and we encourage our employees to become active learners. Based on the Company's growth direction, organizational needs, and individual performance requirements, annual training plans are formulated to aid employee learning and development. Through internal and external training courses and various learning activities, we nurture outstanding employees to enhance corporate operational efficiency. Internal training is divided into six major areas, including: (N) New employee training, (E) Work efficiency, (P) Professional knowledge, (Q) Quality management, (H) Environmental safety and health, and (M) Leadership management. For external training, we assign employees to attend courses or seminars hosted by external professional organizations as needed to provide employees with good training opportunities. In order to enhance language competitiveness, each employee is provided with a fixed amount of foreign language training subsidy each year to help employees improve their personal work performance and team competitiveness.

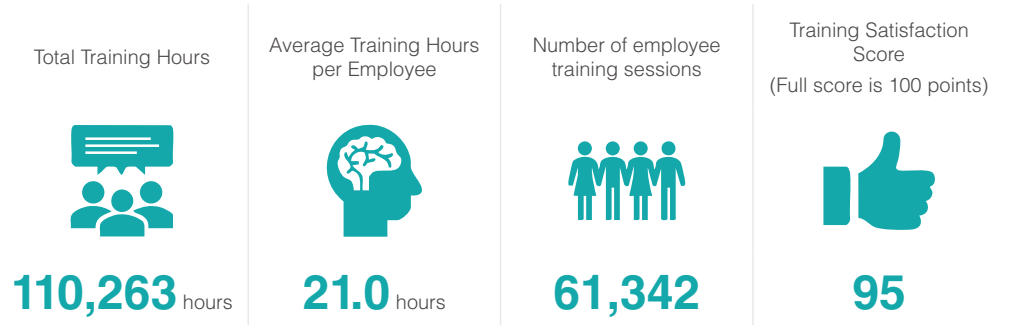
I. Training Framework

1. Learning Scope

Learning Areas (Taiwan)	Content
New Staff Orientation Training	Includes courses such as the Company's introduction, corporate culture, rules and regulations, corporate social responsibility, business integrity, anti-corruption, prohibition of insider trading, prevention of sexual harassment, anti-bullying, and introduction to quality systems to help new employees understand the Company and adapt to the environment.
Work efficiency	Includes courses on business presentation design, communication, information security, document processing, internal instructor training, use of AI tools etc., to improve the work efficiency of employees.
Professional knowledge	Includes domain knowledge to enhance professional capabilities, such as Domain know-how, AI/ML, advanced processes, and systematic expertise.
Quality management	Includes general quality courses, such as ESD electrostatic protection, problem analysis and solution methods, QC7, SPC, PFMEA, etc., as well as the introduction of special ISO courses to ensure that each segment complies with procedures, improve product yield, and meet customer requirements.
Environmental safety and occupational health	According to regulatory requirements, new employees shall complete general safety and health training, hazard awareness training, and provide different training courses for general and special operations.
Leadership management	We plan training courses required by supervisors based on their roles and responsibilities, corresponding to the management capabilities required at each level. Courses include systems and regulations, self-management, team management and career management.

To facilitate the course, the Company has created an exclusive training classroom and provided an online learning platform LMS (Learning Management System), providing employees with a convenient learning system across time and space.

In order to monitor learning outcomes and ensure the smooth operation of the overall learning process, the Company not only publishes course information every month, but also regularly compiles learning reports for supervisors to review. According to a due diligence survey, Accton Group recorded a total of 110,263 training hours in 2024, with 61,342 training instances completed, averaging approximately 21.0 hours of learning per employee.



Note 1: The data scope includes Accton, Edgecore, Joy Technology (JoyTech), and Vietnam Accton.

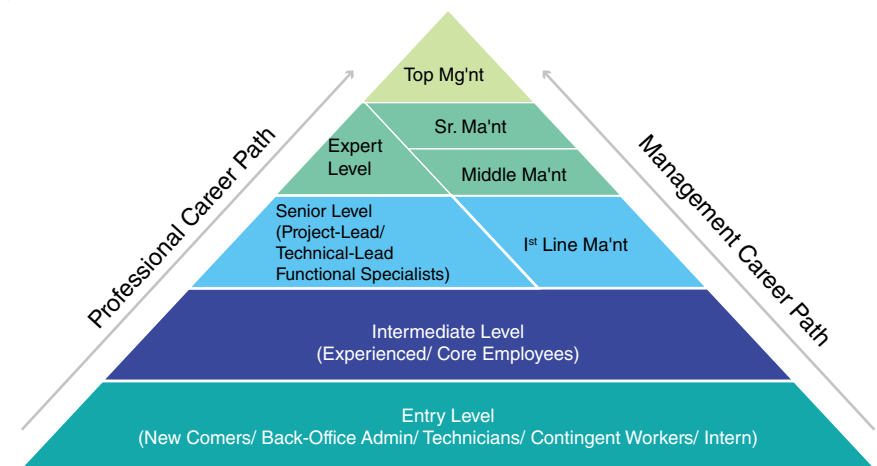
Note 2: Average learning hours per person = Total education and training hours ÷ Average number of people in the Group; the average number of people is the average number of people from January to December 2024, including full-time employees and contract employees, but excluding dispatched employees. Dispatched training hours are calculated separately.

Note 3: The number of people who have completed training is calculated based on the number of people who have participated in the training.

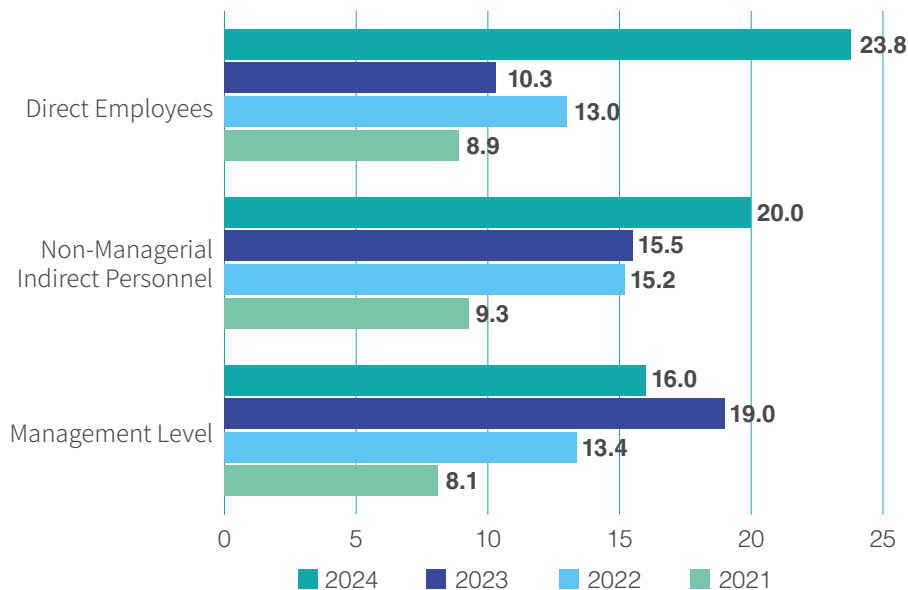
Note 4: Training satisfaction is the statistical data of all training courses, including internal and non-internal instructors.

2. Talent Development Roadmap

Accton Group adheres to the talent pyramid concept, where employees at all levels undergo extensive training to enhance their professional capabilities. According to their proficiency levels, employees are nurtured either into professional technical roles or management positions. The Company systematically develops managerial talents and encourages professional staff to advance, allowing outstanding individuals to focus on roles suited to their strengths and fully utilize their abilities.



④ Average Training Hours per Employee by Level



Note 1: The number of employees is the average number from January to December 2024, including full-time employees and contract employees, excluding dispatched employees. Dispatched training hours are calculated separately. JoyTech and Vietnam Accton follow the same basis and all the following data are the same.

Note 2: The data scope includes Accton, Edgecore, JoyTech, and Vietnam Accton.

Note 3: Calculation formula = Training hours for each level/Number of employees at each level.

Note 4: Management refers to those who have the management authority to lead their subordinates, including section chiefs, managers, etc. Indirect personnel refer to non-management level. For detailed explanation, please refer to 4.1 Talent Attraction and Retention, Diverse Talent Composition and Inclusion.

The Company continues to implement digital projects. In addition to the learning platform LMS, which allows mobile phones to be used for online learning so that employees can use their spare time to study, a series of digital courses are established in the fields of professional knowledge for supervisors to learn, and teaching materials are replaced with new ones based on technological innovation and technological changes; as of the end of 2024, the total number of digital teaching materials was 217 courses.

To confirm the effectiveness of the training, Accton used the four evaluation levels of reaction, learning, behavior, and results proposed by American scholar Donald Kirkpatrick for verification. By 2024, more than 70% of courses in Taiwan and more than 90% of courses in JoyTech have completed feedback evaluation. The evaluation aspects included lecturer teaching, course content design, teaching materials arrangement, administrative services and overall course effectiveness satisfaction. The average satisfaction with course effectiveness reached 95 points (out of 100 points).

In summary, the training at Accton is not limited to the classroom. Following the 4 Pillar Strategy set by the general manager for operational goals, our value proposition is "autonomous learning". We hope that every employee can spontaneously learn new technologies in the fast-paced and uncertain technological wave. Through projects, work guidance, job agency, product development meetings, etc., and not limited to classrooms, we actively invite experts to give lectures and discussions, bring valuable solutions to customers, make partnership work, meet customer needs, and at the same time enrich their own expertise and improve their level to achieve a win-win situation.

From 2021 to 2024, in order to support the Group's growth and operational goals, the Group's average learning hours and revenue are in the same direction, indicating that the learning outcomes of employees are reflected in their professionalism and customer satisfaction is achieved, which is consistent with the revenue growth curve.

④ Revenue and average learning hours per person



Note 1: Revenue data from Accton's official website <https://www.accton.com/monthly-merge/>

Note 2: Average learning hours per person in the Group = Total learning hours in the Group/Total number of people in the Group

3. Diverse and Equal Learning Development

Accton has a diverse workforce and we value the rights of people of all ethnic groups. Our emphasis on human rights is reflected in relevant training. In addition to adding English versions to teaching materials to cater to the diverse ethnic groups, digital teaching materials also include English pronunciations. Internal company publications, journals and other public announcements have explanations in both Chinese and English, and foreign language announcements are placed in dormitories for our Filipino employees. In addition, Accton Group follows international human rights standards and achieved a 100% completion rate for RBA labor ethical training for new employees in 2024.

In terms of gender equality, we provide the same job opportunities and education and training for various positions and required skills, regardless of gender. However, due to the nature of the industry, some jobs at JoyTech and Vietnam Accton are mainly labor-intensive, so the proportion of male machine operation training is higher than that of female. The average training hours for male and female are as follows:

Average Training Hours	2024		2023		2022	
	Males	Females	Males	Females	Males	Females
Accton	20.8	20.9	14.9	9.4	16.0	15.2
Edgecore	15.2	15.8	5.9	6.1	9.6	10.7
JoyTech	14.9	14.5	13.2	12.3	9.0	7.3
Vietnam Accton	37.9	27.9	23.0	17.4	-	-
Whole group	22.2	19.8	14.3	11.3	11.5	11.1

Note 1: Average training hours: Total training hours/Total number of employees (rounded down).

Note 2: The number of employees is the average number from January to December 2024, including full-time employees and contract employees, excluding dispatched employees. JoyTech and Vietnam Accton follow the same basis, and all the following data are the same.

II. Talent Development Strategy

To promote talent development, the company has adopted the following strategies to help employees grow and develop, while also enhancing their competitiveness and operational performance.

 Providing Training and Development Opportunities	The company offers employees the necessary skills and knowledge through internal and external training courses. In addition, the company provides learning subsidies, including language training and external training subsidies.
 Provide Job Rotation Opportunities	The company offers rotation opportunities to specific positions and departments, enabling employees to gain diverse experiences and skills, enhance job satisfaction, promote inter-departmental cooperation, and advance their careers.
 Providing Feedback and Guidance	Employees need to be aware of their performance and how to improve it. The company provides regular performance evaluations, which feedback from supervisors to help employees improve and motivate them to enhance performance.
 Providing Promotion Opportunities	The Company offers promotion opportunities for outstanding employees, allowing them to develop their careers within the Company.
 Establish Professional Communities	The Company has various professional communities for employees to learn and exchange ideas. Through these communities, employees can resolve problems together, share best practices and knowledge, and improve their skills and knowledge.
 Link Performance with Learning	By connecting performance and learning, employees can clearly understand the skills and knowledge needed in the Company. New employees must complete mandatory courses to pass their probation, and ongoing employee performance evaluations include learning status as an important criterion.

1. Internal Instructors

In order to promote the systematic inheritance of knowledge and experience within the Company and provide more opportunities for professionals to showcase and demonstrate their talents, since 2014, Accton officially launched the "Internal Lecturer Project" to promote knowledge inheritance and professional sharing in a systematic manner. This project is coordinated by the Human Resources Department, which will establish a complete internal lecturer system and management methods and provide comprehensive lecturer training courses.

In addition, the program also plans a variety of supporting activities, such as book clubs, themed dinners, professional lectures, outdoor teaching by lecturers, Teacher's Day project planning, and the selection and recognition of outstanding lecturers, etc., to provide lecturers with resources and motivation for continuous growth, and strive to create a positive internal lecturer atmosphere, and further promote the development of the organizational culture of "sharing and learning, and co-creating knowledge".

Over the years, Accton's internal lecturer project has achieved remarkable results. As of now, there are a total of 121 internal instructors who have been trained and taught 103 courses (including digital courses) in the Company in 2024, with a total training time of 31,769 hours, accounting for approximately 42% of Taiwan's Accton training hours. The overall post-course satisfaction rate was 96 points (out of 100 points).

There are 12 certified instructors in JoyTech who taught 31 classes with a total of 14,608 training hours, accounting for 100% of JoyTech's training hours. The average post-class satisfaction score was 95 points (out of 100 points).

Note 1: Training hours: Total number of hours of training participants in courses taught by qualified internal instructors.

Note 2: In-service calculation period: January 1, 2024 - December 31, 2024

Note 3: The statistical subjects of the post-course satisfaction score of 96 points are those who have the qualifications of internal lecturers.

Internal Instructor Training and Activity Planning

Lecturer's Outing - Xiangjiu Ganji Cup Departure to Yunlin



Teacher's Day Activities - Gratitude and Heritage "Confucius" I'm afraid I can't live without you



2. Comprehensive Training

Accton values every talent, offering training activities regardless of age, gender, or position. The training hours and attendance for various age groups in Taiwan, Mainland China, and Vietnam in 2024 are summarized as follows:

Age Distribution	Accton		Edgecore		JoyTech		Vietnam Accton	
	Training Hours	Number of Participants	Training Hours	Number of Participants	Training Hours	Number of Participants	Training Hours	Number of Participants
29 and below	23,565	10,485	239	319	4,689	1,759	13,720	2,509
30 to 49 years old	43,893	32,670	1,590	1,599	9,498	4,024	5,912	1,081
50 and above	6,146	6,146	443	552	421	171	147	27
Total	73,604	49,301	2,272	2,470	14,608	5,954	19,779	3,617

Every employee is our family. In order to take care of all aspects of our employees, the Company held a series of LOHAS-related training activities and lectures in 2024, including long-term care, common legal issues in inheritance and wills, gender diversity, online fraud awareness, stress-relieving dietary guidelines, etc., for a total of 13 courses, 1,059 participants, and 3,018 training hours. For detailed instructions, please refer to Chapter 4.1 Talent Attraction and Retention - Employee Care section.

III. Product Safety Training

1. Quality Management

In addition to meeting customer needs and obtaining international safety certification, the Company implements relevant training under various quality system requirements and obtains corresponding certification qualifications.

For relevant certificates, please refer to the Company's official website:

<https://www.accton.com/esg-documents/#efeb5fe3e6db357d0>



In order to further enhance the quality awareness, knowledge, skills and application of tools and techniques, the Company arranges a series of problem analysis and solution courses for the Quality Unit, including QC7, 5W2H and 5Why, QC Story, 8D, Case study, RCA/Logical ability, etc., and collects actual production line cases, proposes discussion methods in class, and applies the things learned to solve actual problems after class.

A total of 53 courses (physical and online) were offered for quality management training in 2024, with a total of 8,576 participants and 5,745 training hours. Among them, problem analysis and solution were held in 2 sessions, with a total of 14 physical courses and 2,002 training hours.

2. Production Line Training

In order to implement the spirit of "Do the right thing right the first time", during the product realization process, Accton established a training classroom inside the production line. New direct employees must undergo a general training course on the first day of employment and a four-day solid production line training course. This includes full-time employees, foreign migrant workers and dispatched employees. The course content includes both foundational theoretical learning (academic) and practical operation courses at each station (technical). Each subject must meet passing standards for certification before proceeding to on-the-job training (OJT). Skilled employees guide new employees through hands-on training at the worksite, and the production line supervisor evaluates the newcomers' learning outcomes to ensure they meet Accton's quality standards before officially starting work. This ensures that quality management begins at the source to prevent quality risks during production caused by inexperienced new employees.

In 2024, a total of 1,084 new employees completed production line training, accumulating 20,768 training hours, including 536 temporary employees who received 8,576 training hours. JoyTech and Vietnam Accton adhere to the same principles. The supervisors teach newcomers the necessary skills for each station in the classroom, and the department leaders confirm the actual operations at the station before independent work is allowed on the production line. The training is completed within one week.

Production Line New Employee Training Process Flowchart



Production Line Training



IV. Regular Performance Review



Boundary Accton, Edgecore, JoyTech, Vietnam Accton

Brief description of targets and track records

2024 Goals	2024 Achievements	Short-Term Goal (2025-2026)	Mid- to Long-Term Goals
85% and above of employees receive the annual performance evaluation	Acceptance of annual performance evaluation ratio 95.9%	90% and above of employees receive the annual performance evaluation	Strengthen the link between evaluation and rewards
85% and above of new employees receive the new employee evaluation	Acceptance rate of new employees 99.8%	90% and above of new employees receive the new employee evaluation	Set up a positive feedback loop module for performance evaluation

Regular Performance Evaluation

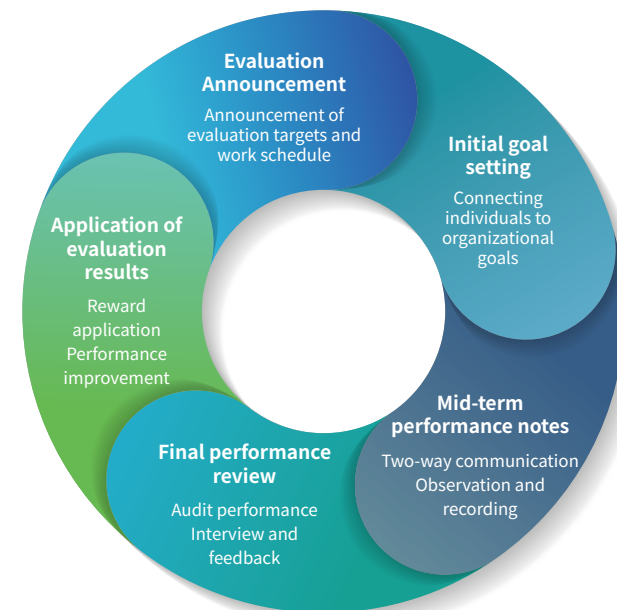
Since the implementation of the online learning and performance platform in 2014, Accton has made significant strides to promote a regular performance evaluation system. Given that "regular performance reviews" are quite important for personnel development and the Company's growth. Considering changes in the Company's human resource structure and external trends, and referring to feedback from internal employees and supervisors, we regularly revise the "Performance Management and Evaluation Procedures" to maximize the effectiveness of the performance evaluation system.

Network information security is also a topic that Accton, its suppliers, customers, and investors attach great importance to. With the annual update of system software, the information security and user interface of the original online learning and performance platform are no longer sufficient. In order to ensure that the online platform can receive more complete security protection, while also meeting internal and external information security requirements and allowing every employee of the Company to have a good user experience, Accton upgraded the online learning and performance platform in the second half of 2022. The purpose is to hope that employees can conduct online learning and regular performance reviews in a safe and friendly environment.

Performance review adopts the target management method, which is divided into the first and second half of the year to implement annual performance evaluation regularly. The performance cycle of each period is described as follows:

1. Starter: Announcement of evaluation targets and work schedule
2. At the beginning of the period: Set personal goals based on organizational goals.
3. Mid-term: Employees can record their work performance through performance notes/ work reports, and conduct two-way communication and goal adjustment with their supervisors.
4. At the end of the term: Conduct performance interviews and performance evaluations (including self-evaluations by employees and evaluations by supervisors).
5. Case closure: Confirmation of evaluation results and application of rewards and remuneration.

The performance review process aligns individual work goals with the Company's direction through regular communication, coaching, goal revision, and review of interim results, so that we can move toward a common goal and create a win-win situation.



The evaluation mechanism is jointly managed and promoted by three parties:

1. The Human Resources Department is responsible for revising the methods, implementing the audit process, and distributing subsequent performance rewards and various talent development plans based on the evaluation results. It is expected that the "Performance Management and Evaluation Procedures" will be reviewed in 2025, and the management regulations will be revised based on the review results.
2. Senior Decision-Making Group and Unit Managers execute performance management tasks according to relevant regulations. In 2024, based on evaluation results, relevant talent training and development plans, as well as employee performance improvement plans, were implemented.
3. Internal and external IT units assist in data security. In 2022, an online platform upgrade was introduced to meet internal and external information security requirements, ensuring system data security.

The evaluation results are provided for joint evaluation in performance reward plans, personnel promotions, talent training and development directions, etc. Accton's reward plan is performance-oriented, serving as an incentive for retaining outstanding talent. For employees who do not meet performance standards, improvement goals are set with supervisors, and performance improvement plans are implemented. This approach not only promotes a healthy workforce cycle but also helps employees identify the root causes of poor performance, providing appropriate tools and assistance to enable them to excel and develop in suitable positions.

Description of regular employee performance evaluation data for 2024:

Accton's regular indirect employees, excluding senior management above the vice president level, part-time workers, employees who have been approved for employment separation (excluding Group internal transfers), and those who have not passed the new employee evaluation, are required to undergo annual performance evaluations every six months. In 2024, the total number of indirect employees who met the above conditions and received performance evaluations was 3,428. In the first half of 2024, the total number of people who should have received evaluations was 1,672, and the total number of people who received evaluations was 1,663, with an acceptance rate of 99.5%; in the second half of 2024, the total number of people who should have received evaluations was 1,756, and the total number of people who received evaluations was 1,673, with an acceptance rate of 95.3%. The proportion of indirect employees receiving performance evaluations in 2024 was 97.3%. Direct employees are evaluated monthly by their respective units after joining the Company, and performance bonuses are awarded based on job performance. Dispatched personnel should undergo an evaluation four months after taking up their posts, and the results will determine whether they will be promoted to regular staff. In 2024, there were a total of 710 dispatched personnel who took up their posts, of which 12 were transferred to regular staff after the evaluation, with a conversion rate of approximately 1.7%.

All formal indirect employees of Edgecore, except for management level above vice president, contract employees, those whose resignation applications are approved (excluding group transfers), and new employees who have been in the Company for less than three months, should undergo annual performance evaluations regularly every six months. In the first half of

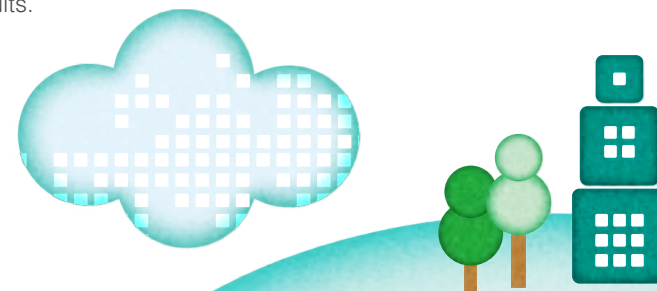
2024, a total of 143 people were evaluated, and in the second half of 2024 a total of 46 people were evaluated, with an acceptance rate of 32.2%. Due to the proposed revision of Edgecore's evaluation method, its implementation was postponed to the end of February 2025.

JoyTech employees, except those who joined in the fourth quarter of the current year, are required to undergo annual performance evaluations every year. In 2024, a total of 969 people who met the above conditions received annual performance evaluation. In 2024, a total of 969 people received the appraisal, and the proportion of people accepting the performance evaluation was 100%.

Vietnam Accton was established in March 2023 and conducted one performance evaluation in 2024. In 2024, the total number of indirect employees who meet the above conditions was 260, and the total number of employees who received evaluation was 254, accounting for 97.7%.

Accton's new formal employees, excluding direct personnel, managers and above, and those transferred within the Group, must undergo a probation evaluation after three months of employment. In 2024, there were 340 new employees who meet the above conditions for employee evaluation, and 337 of them have already completed evaluation, accounting for 99.1%. Edgecore does not implement new employee evaluation. New employees will directly participate in the annual performance evaluation three months after they have been on the job. There were a total of 48 new employees in 2024. New employees of JoyTech should undergo new employee assessment within three months of joining the Company; in 2024, there were 203 new employees who met the above conditions for evaluation, and a total of 203 new employees completed the evaluation, so the proportion of those who underwent the evaluation was 100%. There are different evaluation regulations for new employees of Vietnam Accton according to their job categories. Direct employees will undergo new employee evaluation after 6 days of employment, and indirect employees will undergo new employee evaluation after three months of employment. Those who pass the evaluation will be converted to regular employees. In 2024, there are 1,039 new employees who meet the above conditions and should undergo new employee evaluation. A total of 1,039 people underwent the evaluation, so the proportion of those who underwent the evaluation was 100%.

Accton has been effectively implementing regular performance evaluations for many years. The medium- to long-term goal is to strengthen the connection between evaluation results and other functions, allowing high-potential talent to shine and providing sufficient resources and opportunities for underperforming employees to get on track. Through the positive feedback loop module for performance evaluations, we aim to help both employees and the Company achieve outstanding results.



Relevant charts/data information

Ratio of Regular Employees Undergoing Performance Evaluation

Company	Job Position		Number of employees		Included in the assessment (number of people)		Actual filled-in assessment (number of people)		Acceptance of annual performance evaluation (%)		Should be included in the assessment (number of people)	Actual filled-in assessment (number of people)	Acceptance of annual performance evaluation (%)
			Males	Females	Males	Females	Males	Females	Males	Females	(Total of males and females)	(Total of males and females)	(Total of males and females)
Accton	Direct Employees		617	1,307	-	-	-	-	-	-	-	-	-
	Indirect Employees	Managerial role	376	120	465	158	438	143	94.2%	90.5%	623	581	93.3%
		Tecúical role	1,008	552	1,829	976	1,802	953	98.5%	97.6%	2,805	2,755	98.2%
	Subtotal		2,001	1,979	2,294	1,134	2,240	1,096	97.6%	96.6%	3,428	3,336	97.3%
Edgecore	Direct Employees		-	-	-	-	-	-	-	-	-	-	
	Indirect Employees	Managerial role	15	8	12	6	1	-	8.3%	0.0%	18	1	5.6%
		Tecúical role	82	50	81	44	33	12	40.7%	27.3%	125	45	36.0%
	Subtotal		97	58	93	50	34	12	36.6%	24.0%	143	46	32.2%
JoyTech	Direct Employees		404	230	392	225	392	225	100.0%	100.0%	617	617	100.0%
	Indirect Employees	Managerial role	58	31	58	31	58	31	100.0%	100.0%	89	89	100.0%
		Tecúical role	137	130	134	129	134	129	100.0%	100.0%	263	263	100.0%
	Subtotal		599	391	584	385	584	385	100.0%	100.0%	969	969	100.0%
Vietnam Accton	Direct Employees		-	-	-	-	-	-	-	-	-	-	-
	Indirect Employees	Managerial role	2	7	2	7	2	7	100.0%	100.0%	9	9	100.0%
		Tecúical role	138	113	138	113	135	110	97.8%	97.3%	251	245	97.6%
	Subtotal		140	120	140	120	137	117	97.9%	97.5%	260	254	97.7%
Total			2,837	2,548	3,111	1,689	2,995	1,610	96.3%	95.3%	4,800	4,605	95.9%

Note 1: Excludes management levels of Vice President and above, and those who have not passed the new employee evaluation, and those who do not meet the qualifications for performance evaluation.

Note 2: Direct employees in Taiwan who undergo regular evaluations by their respective units and are not included in this table.

Note 3: Edgecore provided information for the first half of 2024. Due to the amendment to the evaluation method for the second half of 2024, the implementation will be postponed to the end of February 2025.

Ratio of Regular Employees Who Underwent New Employee Evaluation

Company	Job Position		New Employees (persons)		Included in the assessment (number of people)		Actual filled-in assessment (number of people)		Acceptance of annual performance evaluation (%)		Should be included in the assessment (number of people)	Actual filled-in assessment (number of people)	Acceptance of annual performance evaluation (%)
			Males	Females	Males	Females	Males	Females	Males	Females	(Total of males and females)	(Total of males and females)	(Total of males and females)
Accton	Direct Employees		253	422	-	-	-	-	-	-	-	-	-
	Indirect Employees	Managerial role	14	5	3	3	3	3	100.0%	100.0%	6	6	100.0%
		Tecúical role	296	113	234	100	231	100	98.7%	100.0%	334	331	99.1%
	Subtotal		563	540	237	103	234	103	98.7%	100.0%	340	337	99.1%
Edgecore	Direct Employees		-	-	-	-	-	-	-	-	-	-	-
	Indirect Employees	Managerial role	8	1	-	-	-	-	-	-	-	-	-
		Tecúical role	27	12	-	-	-	-	-	-	-	-	-
	Subtotal		35	13	-	-	-	-	-	-	-	-	-
JoyTech	Direct Employees		122	65	122	65	122	65	100.0%	100.0%	187	187	100.0%
	Indirect Employees	Managerial role	-	-	-	-	-	-	-	-	-	-	-
		Tecúical role	13	3	13	3	13	3	100.0%	100.0%	16	16	100.0%
	Subtotal		135	68	135	68	135	68	100.0%	100.0%	203	203	100.0%
Vietnam Accton	Direct Employees		758	364	606	285	606	285	100.0%	100.0%	891	891	100.0%
	Indirect Employees	Managerial role	-	-	-	-	-	-	-	-	-	-	-
		Tecúical role	104	68	91	57	91	57	100.0%	100.0%	148	148	100.0%
	Subtotal			432	697	342	697	342	100.0%	100.0%	1,039	1,039	100.0%
Total			1,595	1,053	1,069	513	1,066	513	99.7%	100.0%	1,582	1,579	99.8%

Note 1: Excludes intra-Group transferees or those who do not meet the qualifications for new employee evaluation.

Note 2: Direct employees in Taiwan who undergo regular evaluations by their respective units and are not included in this table.

Note 3: Edgecore does not conduct new employee evaluations. New employees undergo annual performance evaluations after three months of employment.

V. Volunteer Actions

SDGs Goal 10 Reduce inequality within and among countries

Brief description of goals and track records:

In addition to being dedicated to the design and development of network communication products, Accton also leads its employees to care for the society through volunteer activities! As a responsible enterprise, we are fully aware that we are not only a creator of commercial value, but also a member of society. Volunteer activities are not just a formal charity, but our deep commitment to this land. "With love from Accton, there is no barrier to society," Accton will continue to pay attention to social needs and realize our corporate social responsibility through more diverse ways. We hope to create more incredible things with our power.

Region	2024 Goals	2024 Achievements	Short-Term Goal (2025-2026)	Mid- to Long-Term Goals(2027-2029)
Accton Edgecore	<ol style="list-style-type: none"> Organize at least 8 volunteer activities. The target participation rate is 15% of the total employees, approximately 600 participants. 	<ol style="list-style-type: none"> Organize 7 volunteer activities. The target participation rate is 12% of the total employees, approximately 480 participants. 	<ol style="list-style-type: none"> Organize at least 8 volunteer activities. The target participation rate is 13% of the total employees, approximately 500 participants. 	<ol style="list-style-type: none"> Organize at least 12 volunteer activities. The target participation rate is 800 participants.
JoyTech	<ol style="list-style-type: none"> Plan to conduct 3 volunteer training sessions with 20 participants, including employees and their families. Promote traffic safety with 30 participants. Organize participation in Tzu Chi Charity Foundation appreciation activities with 30 participants. 	<ol style="list-style-type: none"> Two volunteer training sessions were conducted, with approximately three staff members participating, and more than 80 social personnel were trained. Promote traffic safety with a total of 30 participants, accumulating over 110 hours. Four employees participated in the "Summer Safety Lecture" for a total of 8 hours, and served more than 100 people in the community. 	<ol style="list-style-type: none"> Plan to conduct 3 volunteer training sessions with 20 participants, including employees and their families. Promote traffic safety with 40 participants. Organize participation in Tzu Chi Charity Foundation appreciation activities with 30 participants. 	<ol style="list-style-type: none"> Continue to conduct 4 volunteer training sessions. Continue traffic safety promotion with a cumulative total of 80 participants. Organize participation in Tzu Chi Charity Foundation appreciation activities with 60 participants. Focus on the care of underprivileged children in the Shenzhen area.

Accton, Edgecore

2024 Achievements:

1. Independent charity to give back to society

Employees are encouraged to learn to give, serve others, and create value and meaning in life. Employees can choose to participate in volunteer activities organized by the Accton Group or external units. In 2024, a total of 19 employees voluntarily participated in volunteer activities organized by external units, with a total service time of 120 hours. The service content includes Annie's cadaver restoration, music performances at the Zhudong Catholic Chang-An Home For The Elderly, school activity volunteers, the 59th anniversary celebration and emergency relief charity sale of the Hsinchu Branch of the Taoyuan Armed Forces General Hospital, and the resource recycling and classification of the Tzu Chi Foundation.

2. Taitung Jinlun Walking Volunteers

The walking accompaniment of disabled youths in the Beunen Friendly Workshop in Taitung has entered its second year. In addition to accompanying the youths, this time the mission is to use the influence of Accton to cultivate social welfare groups in need with professional technology. Accton's visually impaired baristas taught hand-brewed coffee techniques to the disabled youths in the workshop, shared their service experience on site, and held a coffee charity sale. The disabled youths also served as little teachers to teach employees how to make beautiful hand-made papers, delicious egg pancakes, and indigo dyeing experience. In the afternoon, they visited the local tribe and experienced the local culture. The next day, we accompanied a disabled youth on a walk from the Taimali Millennium Light Memorial Park. With the accompaniment and encouragement of employees, the disabled youth successfully reached the finish line. A total of 15 employees and their families participated, with a total service time of 120 hours.



▲ Accton's visually impaired baristas taught hand-brewed coffee techniques



▲ Egg pancakes making experience



▲ Indigo dyeing experience



▲ Accompanying disabled youth on a walk



▲ Accompanying disabled youth on a walk



▲ Accompanying disabled youth on a walk

3. Formosan Golden Bat Home, Yunlin Tongren Old School's name engraving volunteers accompaniment

Speaking of bats, the public always has many negative stereotypes about them, such as blood-sucking and scary, which are all one-sided words given to them by the public based on their established external image. Under the ecological conservation and biodiversity maintenance project, volunteers from Accton went to the Formosan Golden Bat's Home in Yunlin. They not only learned about the living habits and flying methods of bats and their importance to the natural ecology, but also learned that due to people's wanton destruction, they accidentally lost their original habitats, became homeless, and even the number of their populations was decreasing.

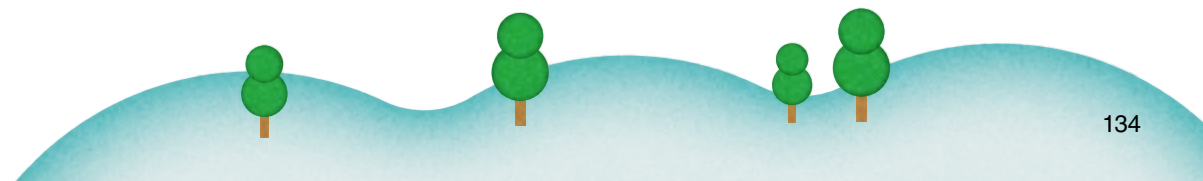


In the afternoon, volunteers went to the Tongren Old School to accompany grandparents for name engraving, so as to learn about the names and naming habits of the elders in different eras. We shared ideas with each other, listened and responded, and felt the emotions of the elders. Through art co-creation, the elders gain a sense of accomplishment and self-confidence, and we gained a deeper understanding of the elders' living conditions, life stories and wisdom. The afternoon passed very quickly, and seniors asked, will you come again next time? For the elderly living alone, they just want to have relatives around to accompany them and talk to them. Grandma, we will go again. A total of 15 employees and their families participated, with a cumulative service time of 120 hours.



4. Cloud Thousand Eyes Visually Impaired Proofreading Volunteers

In 2024, Accton E-Charity cooperated with the "Cloud Thousand Eyes Visually Impaired Reading Platform" of the Taipei Parent's Association for the Visually Impaired to actively promote equal reading rights for the visually impaired. For visually impaired friends, they cannot directly read books on the market. They need to use Braille books, audio books, computers for the blind, magnifying glasses or video magnifiers to read. However, it is not just the visually impaired. As we age, you and I may all experience visual impairment and face difficulties in reading. Therefore, we called on Accton's employees to join the online proofreading platform as volunteers to help correct typos in the text translated by the system, so that visually impaired friends can experience the joy of learning even though they cannot see the books. A total of 16 volunteers participated, with a cumulative service time of 227 hours.



5. Three volunteer activities for Eden Social Welfare Foundation

This year, Accton participated in three volunteer activities organized by the Eden Social Welfare Foundation. Each activity also brings completely different challenges and gains to employees due to the diversity of service content and targets.

The volunteer work includes assisting stall owners or disabled trainees in selling goods for charity, and accompanying children in the game experience area. Or through the challenge activities, we can observe whether children of different age groups need the assistance of early treatment. For employees, it is a brand new and shocking experience!

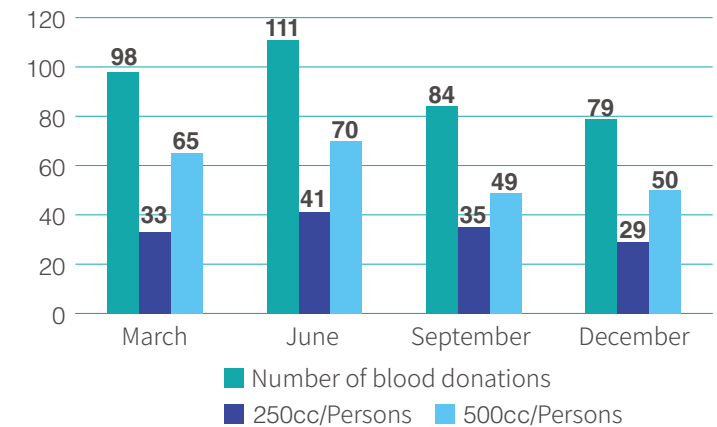
Whether it is their first time or they have experience, all the participating employees can gain inspiration from the volunteer service process. Being a volunteer is not just about giving, it is also about enriching each other's lives through two-way communication. A total of 43 employees and their families participated, with a total service time of 214.5 hours.



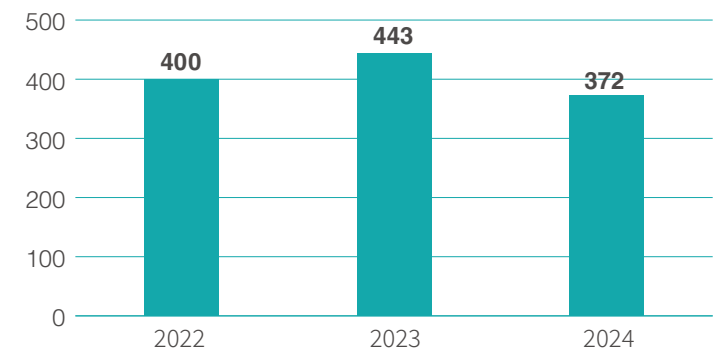
6. Donate Blood and Save Lives

In line with the spirit of social care and community service, Accton allocates a budget to encourage employees to participate in blood donation drives to help address blood shortages. The Company has collaborated with the Hsinchu Blood Center for over 20 years. 372 employees participated in 2024, with an average of approximately 151 bags of blood donated each quarter.

Number of blood donations in 2024



Number of blood donations from 2022 to 2024



JoyTech

2024 Achievements:

1. Volunteer training, participated in two training sessions of Shiyuan Street Volunteer Federation. The content of the training explained and responded to the origin and connotation of the training, and inherited the spirits and characteristics of volunteers. The characteristics are voluntary, gratuitous, organized and public welfare. The spirits are participation, mutual assistance and dedication. Employees are encouraged to actively participate in activities, contribute to social development, and not forget to give back to society while working hard to gain in life and work. About 3 employees and their family members participated, and a total of 80 community residents participated in the training.
2. Persuade people to behave in a civilized manner in traffic, assist and support the government in promoting pedestrian, electric vehicle and cycling safety, contribute your own strength, reduce the occurrence of traffic accidents in society, and at the same time inform the people around you, always be grateful, and be grateful to the society. A total of 30 employees participated, contributing over 110 hours of service.
3. During the summer vacation, we went into the community and delivered the "Summer Safety Knowledge Lecture" to the community. The fire safety knowledge taught by the Company was given back to the society, with more than 100 community participants. Community members thanked the volunteer lecturers and took photos. Four employees participated and served for 8 hours.



4.3 Safeguarding Employee Safety



Boundary Accton Technology · Edgecore Networks · JoyTech · Vietnam Accton

Accton values the performance of occupational safety and health management. In addition to providing a good working environment, the company is also committed to establishing a safety culture and reducing the risk of occupational accidents. Based on the ISO 45001 management system, Accton has implemented a Plan-Do-Check-Action framework to establish a safety and health management system that is applicable to activities, products, and services across all its facilities.

I. Environmental Safety and Health Policy

1. Comply with domestic occupational safety and health regulations, and effectively implement and continuously improve our safety and health management systems. Regularly update and analyze employee health examination reports.
2. Actively promote resource recycling and industrial waste reduction.
3. Enhance education for employees and manage suppliers and contractors with rigorous environmental safety and health training and awareness.
4. Proactively eliminate unsafe acts and conditions to prevent accidents.
5. Maintain employee health and achieve zero accidents.

II. Strategy

Accton has established related procedures and systems in accordance with the characteristics of each unit to prevent, track, manage, and report occupational injuries and diseases and implement routine inspections and audits to ensure the health and safety of employees and the work environment. Annual internal audits and third-party inspections are conducted to ensure compliance with ISO 45001 and related safety and health regulations.

III. Management Goal: In 2024, Accton, Edgecore, Joytech, and Vietnam Accton Aim for Zero Major Occupational Accidents

Management Indicators	2024 Goals	2024 Results	Short-Term Goals(2025)	Mid- to Long-Term Goals(2026-2030)
Number of Major Occupational Accidents	0	0	0	0
Disabling Injury Frequency Rate (FR)	1.06	0.88	0.84	0.65
Disabling Injury Severity Rate (SR)	22	20	19	15

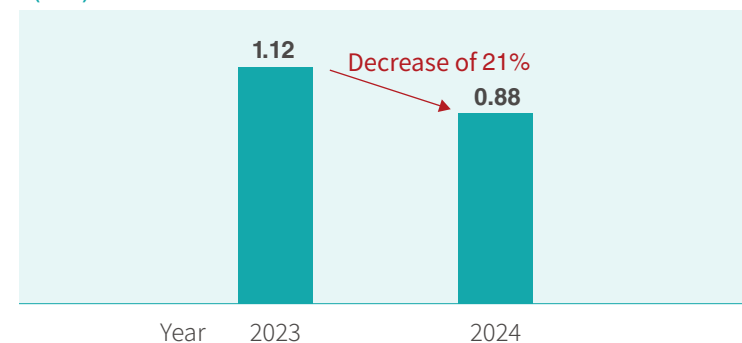
Note : Disabling Injury Frequency Rate (FR) = (Number of disabling injuries × 10⁶) / Total hours worked

Note : Disabling Injury Severity Rate (SR) = (Lost workdays due to disabling injuries × 10⁶) / Total hours worked

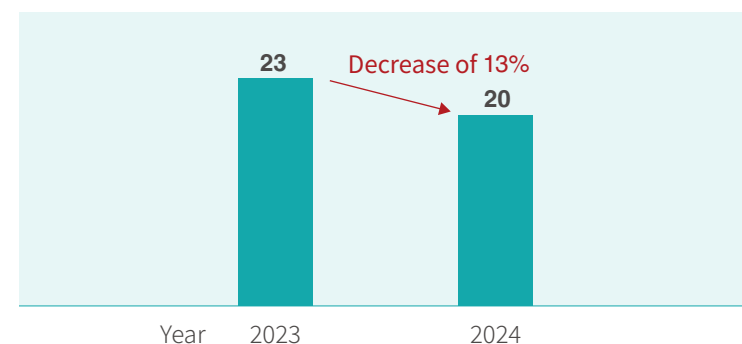
One of the management goals set by Accton is to reduce the Disabling Frequency Rate (FR) by 5% each year compared to the previous year and the Disabling Injury Severity Rate (SR) by 5% each year compared to the previous year. (Calculation Scope: Total of each factory area within the reporting boundary.)

There have been no work-related deaths in the past two years in Accton Group. The Disabling Frequency Rate (FR) has dropped from 1.12 in 2023 to 0.88 in 2024, a decrease of 21%. The Disabling Injury Severity Rate (SR) has dropped from 23 in 2023 to 20 in 2024, a decrease of 13%. Both are lower than the average of the industry in the past three years. The average industry value announced by the Occupational Safety and Health Administration is (FR=1.03 and SR=50)

Percentage reduction in Disability Injury Frequency Rate (FR) in 2024



Percentage reduction in Disability Injury Severity Rate (SR) in 2024



From 2022 to 2024, Accton took the following safety and health measures to reduce risks and prevent similar accidents from happening again:

1. Investigation, analysis and risk elimination:
Through in-depth investigation of the main causes of the accident, measures are taken to eliminate or replace high-risk factors, and these measures are simultaneously implemented in all factories to prevent similar incidents from recurring.
2. Engineering improvements: Physically isolate hazardous substances and high-risk equipment to ensure a safe working environment for employees.
3. Case promotion: Include work-related injury cases in new employee training and on-the-job training to ensure that both new employees and senior employees can understand the causes of the accidents and the corresponding improvement measures to avoid recurrence of cases.
4. Production line training mechanism: Following the driving training model, a machine operation simulation area is set up next to the production line. Employees need to familiarize themselves with the operation process on the simulated production line and can only officially operate the machine after passing the test, ensuring the safety and standardization of actual operations. Operational SOPs will also be adjusted based on accident cases.
5. Optimization of safety and health refresher training: Add new accident cases to the on-the-job training materials so that employees can more intuitively understand the causes of accidents and improvement measures, and further enhance risk awareness and response capabilities.

Accton will continue to promote improvement measures and set positive goals to ensure continuous improvement in the safety and health of its employees. The goals are: The FR and SR values each year must be reduced by 5% compared to the previous year.

IV. Occupational Safety and Health Management

To prevent hazards associated with operations, activities, services, or facilities from causing safety and health risks to colleagues or financial losses to the Company, Accton maintains an ISO 45001 safety and health management system. This system continuously promotes the identification of safety and health hazards, risk and opportunity assessments, and the implementation of appropriate preventative measures or necessary control methods to keep risks at an acceptable level.

1. Occupational Safety and Health Committee

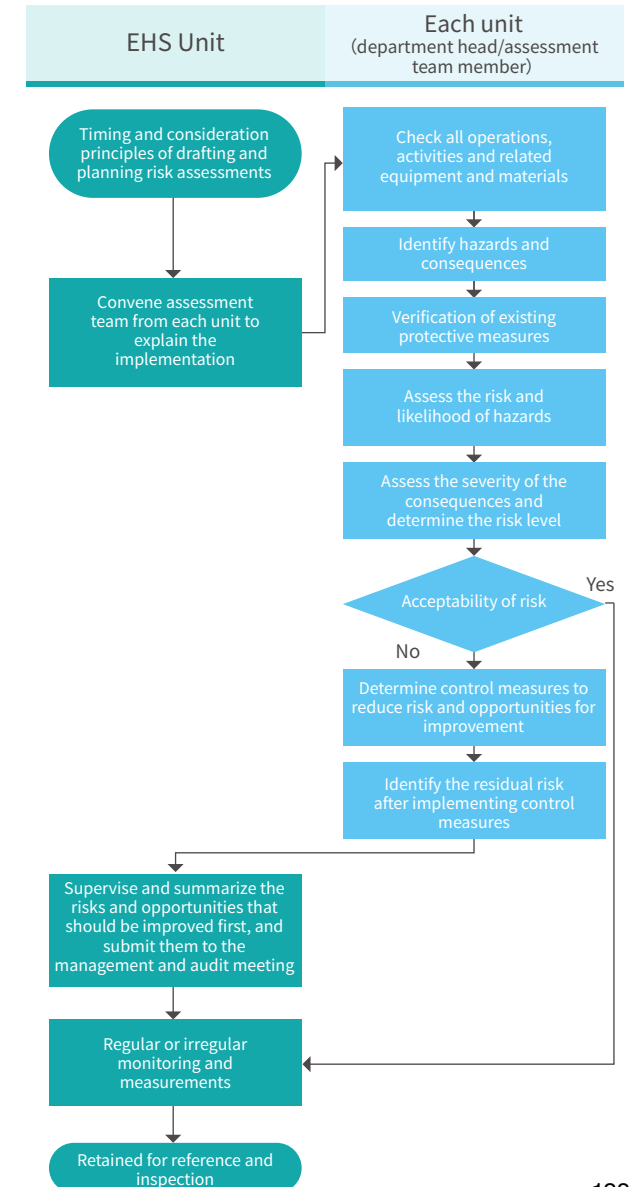
Senior executives of Accton and JoyTech serve as chairman of the safety and health committees, and hold meetings every quarter to discuss matters such as safety inspection status and environmental operation test results. Each factory plant nominates labor representatives exceeding 1/3 of the number of management representatives, complying with regulatory requirements. Accton and JoyTech hold meetings every quarter to discuss matters such as safety inspection status and environmental operation test results. The Occupational Safety and Health Committee convenes quarterly meetings to discuss the following matters:

- a. Formulation of the occupational safety and health policy and recommendations.
- b. Coordination and recommendations of the occupational safety and health management plan.
- c. Safety and health training programs.
- d. Work environment inspection plans, inspection results, and measures adopted.
- e. Health management, occupational disease prevention, and health promotion matters.
- f. Safety and health proposals.
- g. Business units' automatic inspections and safety and health audit matters.
- h. Preventive measures for hazards from machinery, equipment, and materials.
- i. Occupational injury investigation reports.
- j. Evaluation of the performance of onsite safety and health management.
- k. Managing safety and health in contracted businesses.
- l. Other occupational safety and health management matters.

2. Hazard Identification and Risk Assessment

Accton follows the ISO 45001 PDCA management spirit of continuous improvement and has established procedures for hazard identification and risk assessment to control risks to an acceptable level through regular safety and health hazard identification and risk opportunity assessment. The effectiveness of the implementation is submitted to the Occupational Safety and Health Committee for review on a quarterly basis.

Hazard Identification and Risk Opportunity Assessment Implementation Process



After training, occupational safety and health risk assessment personnel identify hazards and consequences annually based on operational items, determining the type of potential hazards. OSH personnel shall determine the risk level based on the severity of the hazard multiplied by the likelihood of occurrence.

For Accton and Edgecore, whose risk levels are above level 4 (inclusive), the responsible units should include them in the priority improvement risks; for JoyTech, whose risk scores are greater than 70 points (inclusive), they should also be given priority for improvement; and Vietnam Accton's risk score is between 17-25 points, which also requires attention and appropriate control measures.

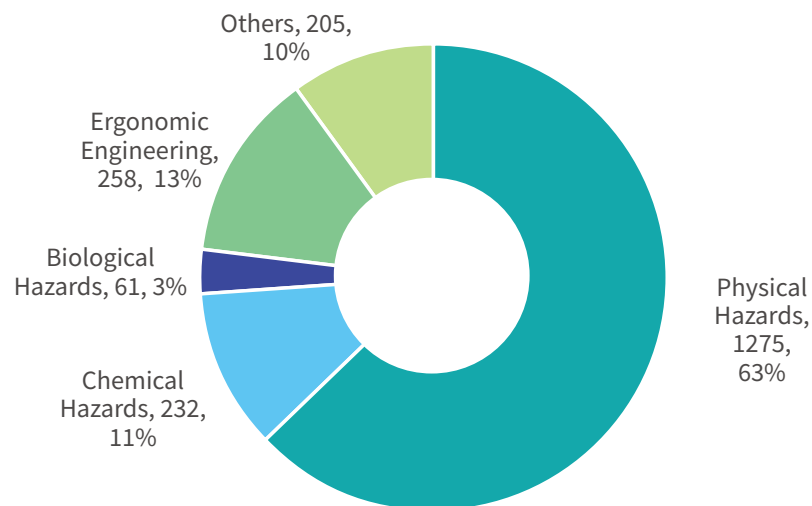
The priority of control measures are as follows: 1. elimination, 2. replacement, 3. engineering control, 4. management, and 5. personal protective equipment.

Risk Assessment Results:

Accton, Edgecore, Joytech and Vietnam Accton, are all included in the hazard identification scope, covering employees and contractors controlled by Accton such as security personnel, cleaning staff, and other contractors.

In 2024, physical risks were the highest proportion of assessed risks, followed by ergonomic engineering and chemical risks. Among all other categories, traffic accidents have the highest risk assessment ratio. The risk assessment results are shown in the figure below.

2024 Hazard Identification and Risk Opportunity



A. Physical Hazards

Since the production equipment is mainly automated on assembly lines, it is common to see hazards such as cutting injuries, high and low-temperature contact, and inductive electric shocks. Therefore, a three-stage approach was adopted to reduce the risks. 1. Newly purchased machine safety review: The purchased machinery and equipment should be inspected and qualified by an accredited inspection agency, and the type of certified machinery and equipment apparatus should obtain the TS safety label before use. 2. Hardware safety devices: Accton sets up suitable hardware protection for such risks, such as setting up shields, light grilles, two-hand switches, safety switches, leakage circuit breakers, grounding wires, etc. 3. Safety operation standards: Develop relevant safety procedures and regulations, conduct safety education and training, and provide various personal protective equipment for colleagues to use.

B. Chemical Hazards

Regular checks of chemical Safety Data Sheets (SDS), implementation of workplace environmental assessments, and risk level evaluations based on the chemical control banding (CCB) and prioritize chemical management procedures. In addition, we carry out related hazard prevention measures, such as using lower hazard chemicals instead of higher hazard chemicals, using chemicals within closed systems, enhancing overall ventilation, installing local exhaust ventilation equipment, wearing personal protective equipment like gloves and masks, and conducting hazard awareness training.

C. Ergonomic Hazards

Accton has developed an "Ergonomic Hazard Prevention Plan" to avoid musculoskeletal injuries caused by repetitive tasks. Accton's Occupational Safety and Health Department collects signs of ergonomic hazards through various channels such as employee notifications, health examination questionnaires, requests for pain relief patches, medical records, or workstation hazard analysis.

Upon detection, the task is analyzed to assess ergonomic risk factors. Occupational health physicians provide guidance based on the assessment results. Departments are expected to implement improvements in the intensity of efforts, working hours, postures, and frequency of tasks to reduce or eliminate hazard factors.

D. Traffic Accident Hazards

Accton is committed to preventing and reducing the impact of traffic accidents on employees. This involves continuously enhancing employee knowledge of traffic safety, rules, and defensive driving techniques to increase driving safety awareness.

3.Ongoing Promotion of Safety and Health Initiatives

Accton promotes a people-oriented safety culture by managing safety risks and building an inherently safe working environment. This includes annual reviews of regulatory compliance, ISO procedure documents, risk identification and assessment, among others. Opportunities for improvement are identified through every training session, audit, and drill, and are followed up regularly. The relevant occupational safety and health initiatives and their implementation details are as follows:

2024 Safety and Health Items and Implementation Table

Item	Implementation
Regulatory Identification	Regularly identify regulations every year and track legal compliance at all factories.
ISO Procedures Book	Review the safety and health management procedures regularly every year to ensure that they comply with the latest regulations or requirements.
Risk Identification and Assessment	Regularly identify workplace risks every year and adopt graded management to prevent or reduce hazards and risks.
Safety and Health Education Training	Through training, we enhance employees' awareness of workplace hazards, strengthen safety precautions, and ensure compliance with relevant laws and regulations and standards. We hold relevant training courses irregularly every year. This year, a total of 7,399 people completed the training.
Equipment Safety Management	Before purchasing or changing equipment, a safety review process must be passed. A total of 33 equipment safety reviews were carried out this year, and no false alarms occurred due to the use of new equipment.
Chemical Management	All chemicals must pass a safety review process before entering the factory. This year, 18 new chemicals were added and the Chemical Control Banding (CCB) assessment had been completed. There were no false alarms due to the use of new chemicals this year.
Contractor Management	This year, contractors performed 1,031 operations in the factory. Before the operations, on-site inspections and hazard notifications were completed, with a 100% achievement rate, to ensure that contractors complied with regulations and safety standards and effectively reduced operational risks.
Emergency Response Drills	This year, 8,241 response drills were conducted, including evacuation drills, fire-fighting training, chemical spills, civil defense training, response team training, and CPR+AED training. In 2024, in cooperation with the Hsinchu City Fire Department, a fire truck's prevention promotion activity was held at Accton Tecúlogy Hsinchu Science Park with a total of 91 participants.
Occupational Accident Prevention	In addition to risk assessment, we further refine the depth of accident investigations and implement related improvements to each factory in order to reduce the number of disaster cases.

4. Workplace Environment Monitoring

To maintain a good workplace environment, the Accton plants are regularly monitored by occupational health technicians every six months and JoyTech is monitored annually, and the monitoring results are published. The content of inspections includes (1) environmental measurements of physical factors: noise and lighting; (2) environmental measurements of chemical factors: carbon dioxide, organic solvents, tin, and metal dust. All monitoring results met statutory laws and regulations.

5. Exchange of Occupational Safety and Health Information

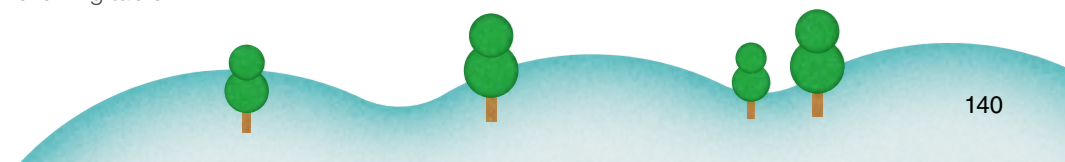
To enhance the exchange of occupational safety and health information, it is disseminated through the Company's internal website, emails, and bulletin boards periodically. Accton also actively participates in explanatory seminars organized by competent regulatory authorities to keep occupational safety and health information up-to-date. We hope to increase employees' safety awareness and participation through bilateral or multilateral communication channels and increase protection for employees' safety and health.

During safety and health education training for new employees, in addition to informing them about workplace hazard risks, it is particularly emphasized that, according to Article 18 of the Occupational Safety and Health Act and Article 25 of the Enforcement Rules of the Occupational Safety and Health Act regarding "imminent danger," employees are instructed that if they detect any immediate danger during work, they should not only report it immediately but also evacuate to a safe place on their own. Additionally, supervisors and managers may order an evacuation based on the current disaster situation to ensure the safety of all employees. Employees shall immediately report any safety concerns to their supervisors or occupational safety guards during their employment and shall not be subject to disciplinary action for reporting safety concerns.

Through agreement organization, safety training, hazard notification, etc., other workers such as security guards, cleaning staff, and contractors agree on the implementation of safety and health management and health management standards, emergency and accident reporting, etc. If there is a risk of danger during the construction process, in addition to requiring improvements on the spot, relevant records will also be provided to the contracting unit and the contractor's responsible contact person to remind relevant stakeholders of safety and health awareness.

6. Safety and Health Education Training

In order to enhance employees' awareness of workplace safety and health, strengthen their ability to identify and prevent potential hazards, ensure that employees comply with relevant safety regulations and operating procedures, effectively respond to various emergencies, and promote the Company's safety culture, thereby reducing the occurrence of accidents, injuries and occupational diseases and protecting the lives and health of employees, the Company holds safety and health education and training from time to time, as shown in the following table:



① Safety and health education and training, emergency response training and drills, safety and health related certification courses and number of participants in 2024.

Course Name	Training Goals	Description	Number of Participants
Basic safety and health course	Enhance employees' safety awareness, grasp basic laws and standards, understand the hazards at work and the response and reporting of accidents, and reduce the risk of accidents.	Safety education and training for various work types (including: production lines, laboratories, offices, etc.).	6,740
Education and training for safety committee members and labor representatives	Improve the awareness of relevant personnel on occupational safety and health to ensure they can effectively perform their duties.	Understand the responsibilities and rights of the Company's safety and health committee and its members and labor representatives.	104
ISO course training	Provide professional knowledge and practical operation capabilities based on different management system standards.	Understand standard requirements, audit processes and specifications, audit planning and execution, internal audit techniques, identification of non-conformities and improvement measures, audit report writing and follow-up.	311
Contractor safety training	Ensure that all contractors entering the workplace understand and comply with safety regulations to reduce the risk of occupational injuries and accidents.	Understand the potential hazards in the workplace, grasp the risks and safety precautions of contracted operations, be familiar with the use specifications of personal protective equipment required for each operation, and the accident reporting and response procedures.	244
Emergency response training and drills (including firefighting training)	Improve employees' response capabilities and handling efficiency when facing emergencies, and ensure that they can respond quickly and effectively, protect personnel safety, reduce financial losses, and ensure that operations can be resumed quickly.	Employees are familiar with the response procedures and action steps for various emergency situations (such as fire, chemical leaks, etc.) to ensure that they can respond quickly and effectively. Test the feasibility and operability of existing contingency plans, and identify and improve potential deficiencies. Through practical exercises, participants can become proficient in using emergency equipment such as fire extinguishers, first aid kits, fire hoses, etc., and improve basic first aid skills (such as CPR+AED). Through repeated drills and training, we help employees master the correct response skills to reduce injuries, losses and impacts after accidents.	8,241
Safety and health related certification training	Improve employees' professional knowledge and skills in various occupational safety and health categories	Depending on the content of each professional field, such as: Type A occupational safety and health business supervisor, first aid personnel, fire prevention manager, radiation protection personnel, etc.)	717

Note: The safety and health education training courses of Accton and Edgecore are jointly trained, so the relevant records are calculated together.

7. Regular audits of migrant worker dormitories

Accton not only cares about the safety of colleagues at work but also prioritizes the safety of their accommodations. Therefore, the Occupational Safety and Health Department conducts monthly audits of migrant worker dormitories, checking six major aspects: "building safety," "electrical safety," "fire evacuation," "food hygiene," "environmental cleanliness," and "pandemic prevention measures." With the assistance of Accton's occupational safety and health professionals, the dormitory management companies are continuously guided to improve, fostering a cooperative relationship unique to the industry.

V. Effectiveness of Management

1. Five Indicators of Safety and Health Management Performance

	Item	2024 Goals	2024 Results	Achievement Rate (%)
Proactive Performance	Safety and health education and training (persons)	7,486	7,399	99
	Participants in emergency response training and drills (persons)	8,241	8,241	100
	Occupational safety and health related certification education and training (persons)	717	717	100
Reactive Performance	Number of fines (cases)	0	0	100
	Completion rate of occupational injury investigations and improvements (%)	100	100	100

Note: Safety and health education and training objectives: Statutory training number + Other non-statutory training number; Results: Statutory teaching number + Other non-statutory class attendance number.

2. Occupational Health and Safety Statistics

Accton has established a "Management Procedures for Incident Investigation" applicable to employees and contractors at workplaces, company events, or business-related trips. The health management unit shall provide medical care in accordance with the "Employee Injury and Illness Management Regulations" for injuries to personnel. It shall also notify the environmental safety and health management unit to carry out accident investigation and handling operations. Where the occupational safety and health requirements are not met, improvements must be implemented in accordance with the "Management Procedures for Corrective and Preventive Measures." During 2024, Accton/Edgecore/Joytech/Vietnam Accton reported zero fatalities, severe incidents, or occupational diseases (with no occupational disease deaths or confirmed diagnoses of occupational diseases or work-related diseases by occupational medicine specialists in the last three years). There were also no occupational injuries among contractors.

Occupational Injury Statistics (excluding off-site traffic accidents) Include:

Injury Category	2021	2022	2023	2024
Total Recordable Incident Rate	10	12	12	10
Work Hours Lost	1,432	1,256	1,520	1,856
Work Days Lost	179	157	250	226
Disabling Injury Frequency Rate (FR) (to two decimal places)	1.05	1.32	1.12	0.88
Disabling Injury Severity Rate (SR) (no decimals)	19	17	23	20
Frequency-Severity Index (FSI) (to two decimal places)	0.14	0.15	0.16	0.13

Note: Disabling Injury Frequency Rate (FR) = (number of people who suffer disabling injuries × 10⁶)/total work hours

Note: Disabling Injury Severity Rate (SR) = (days lost due to disabling injuries × 10⁶)/total work hours

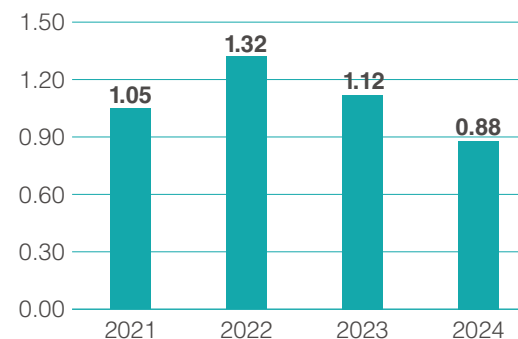
Note: Frequency-Severity Index (FSI) = $\sqrt{[(FR \times SR)/1,000]}$

Note: Total hours worked: 8 hours * number of working days per month * number of employees per month, sum annual total (11,374,704 hours).

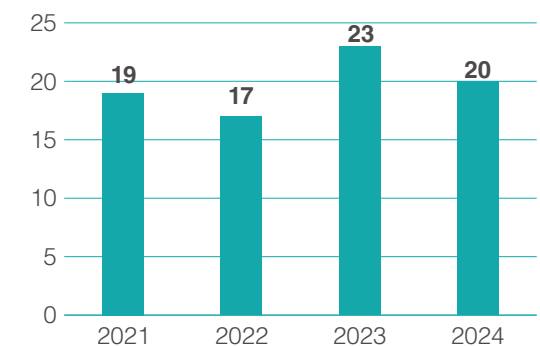
Note: Workers consist of employees and temporary workers of outsourced service providers employed at Accton sites under Accton's management, such as security personnel, cleaning staff, and contractors.

Note: For temporary staff, such as security personnel and cleaning staff, there were no work-related injuries reported in 2024.

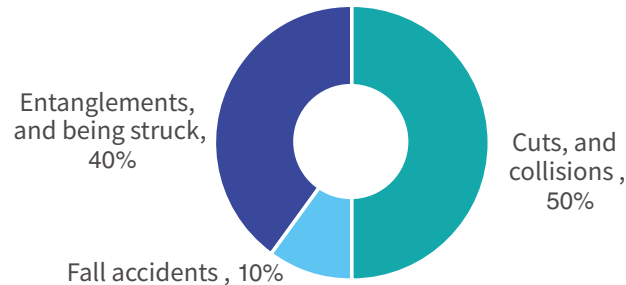
Disabling Injury Frequency Rate(FR)



Disabling Injury Severity Rate(SR)



2024 Occupational Accident Category Statistics



Among the types of occupational accidents in 2024, the three events with the largest loss of working hours are: 1. Injuries caused by being hit by objects while moving. 2. Injury caused by moving fixtures. 3. Injury caused by pushing a trolley. Based on these injury types, we propose corresponding improvement measures.

Cases caused by not paying attention to the safety of oneself and employees when carrying materials. Improvement measures: Require personnel to follow SOP when carrying materials and wear safety shoes to reduce the risk of injury caused by abnormal behavior.

3. Occupational Safety and Health Management System

To ensure a safe and healthy work environment for all employees, contractors, and visitors during the production process. Accton adheres to the ISO 45001 standard, implementing safety and health controls and achieving third-party certification. Continuously updated each year to ensure compliance with standards.

Accton's main facilities are certified, with the occupational safety and health management system and internal and external audits covering all sites, encompassing a total of 3,981 employees and 1,846 other workers, achieving a 100% coverage rate.

Plant	ISO 45001:2018 Occupational Health and Safety Management System
Accton Technology	●
Edgecore Networks	●
JoyTech	●
Vietnam Accton	●

Note: The Taipei, Taichung, and Tainan offices are non-manufacturing locations and are not included in the scope of certification.

For detailed information on Accton's ISO certifications, please visit the official company website: <https://www.accton.com/esg-documents/>

4. CPR and AED Emergency Training

Conducting CPR (Cardiopulmonary Resuscitation) and AED (Automated External Defibrillator) emergency training within the Company is crucial as it can save lives in emergency situations. The benefits include:

- Rapid response to emergency situations:** Regardless of the situation, when a sudden loss of vital signs is detected in colleagues or family members, if employees can respond quickly and use appropriate first-aid skills, they may be able to save a life.
- Increase employee knowledge and confidence in performing first aid:** By learning CPR and AED procedures, employees gain knowledge and skills on how to perform first aid. This knowledge and skill can make employees feel more confident, knowing they can assist others in need.
- Foster a safety culture:** Through first aid training, the Company demonstrates its commitment to the safety of its employees and clients. This focus contributes to fostering a safety culture where employees are more conscious of their own and their colleagues' safety and better prepared to handle emergencies.

If everyone could learn CPR and provide first aid within the critical "golden hour" after an emergency, many lives and families could be saved. Prioritizing employee health and wellbeing, Accton has arranged for employees to participate in first aid training courses to maximize the crucial time for rescuing colleagues in the event of an accident. In 2024, Taiwan factory invited Red Cross first aid instructors to conduct on-site drills and cooperated with fire departments to assist in training, and Vietnam Accton cooperated with police agencies in training.



▲ CPR+AED practical operation in Taiwan factory (Red Cross)



▲ Actual operation of JoyTech's CPR+AED



▲ Actual operation of Taiwan factory's CPR+AED (fire department)



▲ Actual operation of Vietnam Accton's CPR+AED

5. Emergency Response Training and Drills

In 2024, we enhanced the disaster response resilience of the factory and maintained continuous operation. Accton started by identifying disaster risks, limiting the extent of losses before the arrival of the fire brigade, and improving personnel's independent disaster reduction capabilities. The main steps were as follows.

(1) Strengthening Awareness of Resilience

Additional promotional notices were added in the factory: 1. Posters of emergency response procedures were posted in main traffic routes and rest areas. 2. Electronic bulletin boards were set up at the entrances and exits of the production lines to constantly remind employees of the early stages of disaster response. 3. Provided emergency response cards, including: fire, earthquake and CPR+AED emergency response procedures. The cards can be reviewed continuously during normal times. When an abnormal accident occurs, you can refer to the process and notification information to buy response time and reduce the impact of the disaster.

(2) Identify Adverse Fire Scenarios, Conduct Monthly Response Team Drills, and Learn From Mistakes

Before a drill, each department considered the risk scenarios in operations based on production processes, equipment maintenance, and factory operations, referred to industry disaster cases, and combined possible adverse scenarios, such as night time, holidays, etc. Each department plans scenarios, thinks about contingency plans, and conducts actual drills, letting employees practice the initial disaster reduction actions in person. If there are mistakes in a drill, it is repeated.

We believe that practice is the key to remembering a process. Only when employees from all departments have thought about it can they can deepen their memory and face unexpected situations calmly.

A total of 39 response drills were conducted in 2024. According to the operational risks of each department, we handled different topics such as fires in production equipment, fires from abnormal battery charging, abnormal fires in factory computer rooms, etc. We conducted drills in adverse situations, such as during the day, at night, and on holidays to enhance independent disaster reduction capabilities.

In 2024, we referred to the fire case of an air-conditioning box on the roof of a leased factory in the industry. Zhunan factory conducted a joint drill with the landlord to strengthen the communication and response capabilities between the two factories. Through the PDCA cycle during the drill, we reviewed disaster relief processes, such as communication between companies, equipment support, and personnel coordination to optimize and expand the effectiveness of disaster reduction measures.



▲ Accton Taiwan Factory: Evacuation Drill



▲ Accton Taiwan Factory: Firefighting Training



▲ JoyTech: Fire Evacuation Drill



▲ Vietnam Accton: Firefighting Drill

(3) Training on Advanced Equipment

Taiwan factory purchased emergency equipment such as air breathing apparatus (SCBA), fire suits, and electric vehicle fire blankets. From 2023 to 2024, a total of 66 employees from factory affairs, equipment, and occupational safety went to the Minghu Training Base in Hsinchu to learn how to wear personal protective equipment and actually extinguish fires by spraying water, thereby enhancing the confidence of employees and establishing a second line of defense for disaster reduction.

(4) Fire Truck's Promotion Activities

In 2024, Accton and the Hsinchu City Fire Department held a meaningful fire disaster reduction event, successfully combining education, interaction and practical operations to comprehensively enhance the disaster prevention awareness and capabilities of employees and the community.

We hope that through this activity, we can deepen the concept of safety and enhance disaster prevention capabilities. During the event, all participants, from kindergarten children to the Company's employees, fully experienced the importance and practicality of disaster reduction in an entertaining and educational environment, demonstrating our meticulous care for the needs of different groups.

Highlight 1:
Education through entertainment, instilling safety awareness from an early age.



Highlight 2: Personal participation to improve employees' firefighting skills.



Highlight 3:
Innovative combination of technology and interaction.



Achievements and feedback: Comprehensive upgrade of safety culture. The satisfaction rate of participants in this firefighting and disaster reduction activity reached 98%, and the proportion of those who supported Accton's continued promotion of disaster prevention activities reached 100%. This data is not only an affirmation of our event design, but also an encouragement for our corporate responsibility practices.

Future Outlook: Continue to strengthen corporate responsibility. Security is the cornerstone of the Company's sustainable operations and is also a goal that Accton has been pursuing for a long time. We firmly believe that only by deeply embedding safety culture in every corner of the enterprise can we truly fulfill our commitment to employees, customers, and society.

VI. Construction Safety Management at Zhubei Headquarters

"Making Partnership Work" is not only a corporate slogan, but also implemented in daily operations and site management. For Accton, construction safety has been an important issue from 2023 to 2024. There were many high-risk processes in the construction of the headquarters building of Accton Zhubei AI Park, including: steel structure assembly, crane operations, and hot works, all of which make us tremble with fear and take them seriously. During the construction site management process, Accton demonstrated its commitment to its partners.

In order to ensure the safety of factory construction, Accton not only commissioned professional engineering consultants to supervise the construction, but also assigned Accton's occupational safety employees to stay at the construction site in the long term. This approach is different from traditional construction site management, which entrusts the construction company with full responsibility for management.

"Treating workers as employees" is an important change in safety and health management thinking. We believe that having Party A's management personnel on site can improve the implementation of safety management in the construction firm. To protect the safety of construction workers, Accton assigned factory construction team members to assist and guide the construction company in implementing safety and health work, and achieve the primary management goal of zero work-related injuries through the PDCA management mechanism. The following practices were adopted by Accton.

1. Pre-Planning: Evaluated construction risks according to the project and effectively achieve pre-risk control.

2. Implementation: The construction company and its affiliated contractors' management personnel were responsible for the construction safety of the project, breaking the misconception that on-site safety personnel are responsible for the entire on-site safety. When faced with a choice between safety and progress, we choose safety first.

3. Enhanced Inspection: Joint inspections were arranged daily, with occupational safety personnel from Accton, the construction supervision company, the construction company and its subcontractors going to the site to inspect construction safety. From time to time, senior executives of Accton conducted full-site inspections together with supervisors/construction managers. If any violation were found, rewards or punishments were be given according to management regulations.

4. Continuous Improvement: A safety and health deficiency review meeting was held daily to discuss the causes and subsequent improvement directions. The weekly works meeting was chaired by the senior site supervisor, and the safety and health supervisor gave priority to reporting on the safety and health improvement status and the progress of high-risk work item control. An agreement organization meeting was held every month, and the main contractor required its subordinates to continuously implement safety and health management matters.

5. Proactive Care: In order to create a high-quality working environment, Accton and construction companies took the initiative to take care of the construction workers. A safety meeting for all employees was held every Monday, bringing together all construction workers to promote safety priorities and distribute snacks. Mobile water-cooling fans, water dispensers, sour plums/salt and sugar, etc. were set up in the rest area. Watermelon/ grass jelly or ginger soup were supplied irregularly according to the season. Extra dishes were provided in the work area during festivals, allowing the construction workers to feel the importance of Accton.

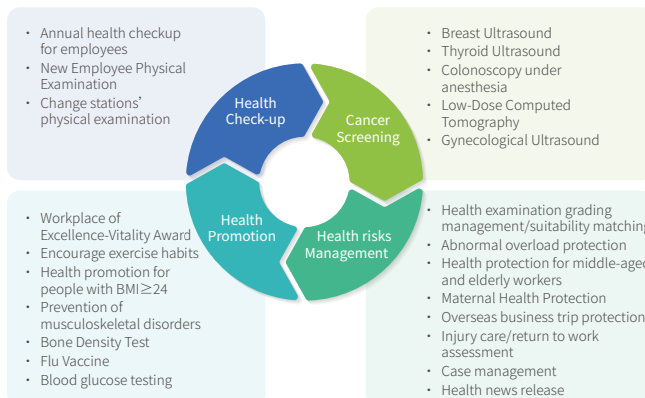
Accton faced and solved problems together with its construction partners through reasonable requirements and healthy communication. Finally, the Zhubei headquarters was completed as scheduled, and the number of major occupational accidents was zero in 2024, achieving the goal of construction safety. Thank you to all the partners who participated in the construction of the factory. Thank you for participating and creating a safe working environment together.

4. Safeguarding Employee Health

Comprehensive Health Management

The company has always upheld the belief that "employee health is the most valuable asset of the company." To this end, a Health Management Department was established, composed of occupational health nurses and occupational medicine specialists. Based on the three levels and five stages of preventive medicine, the department is dedicated to building a professional working environment through health promotion, management, and services.

A health management system has been implemented to continuously update and analyze employee health check-up reports, enabling early detection and timely intervention. The system has been upgraded to version 2.0, aiming to achieve personalized health services for employees. Unique health promotion activities have been designed to realize the philosophy of "prevention is better than cure" and to cultivate healthy living habits. The company will continue to provide professional health support, ensuring that every employee can enhance their well-being in a vibrant environment. Comprehensive health management not only improves employees' quality of life and work efficiency but also reinforces the company's commitment to employee health. In 2019, the company was honored with the Excellent Workplace - Health Management Award.



Health checkups and cancer screening

In prioritizing employee well-being, we conduct annual health check-ups and cancer screenings that surpass statutory requirements. These screenings encompass cancer types with the highest mortality rates in 2022, urging employees to engage and develop consistent screening routines for early detection and treatment. For those diagnosed with cancer, we provide comprehensive case management support, including monthly treatment monitoring and the provision of timely assistance and care. Honored with Excellent Workplace - Health Care Award in 2020.



Annual Health Check-up

- In 2024, the follow-up rate of grade B health checkups increased from 37% to 57%, and the follow-up rate of grade C health checkups increased from 63% to 71%. The percentage of non-response decreased from 46% to 36%.
- Reminding employees to recheck their health multiple times and arranging doctor interviews will help motivate employees to pay more attention to their health. We will continue to work hard to increase the employees' recheck rate in the future.



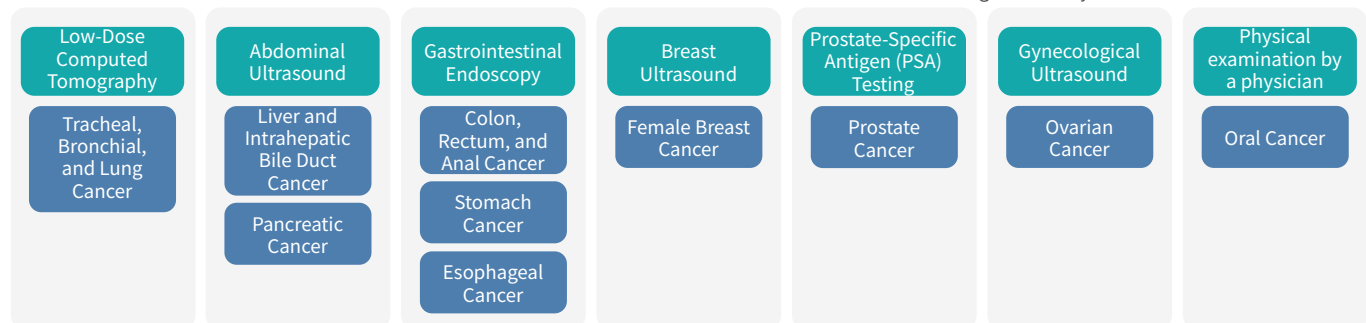
New employees physical examination

- Notifications and health education were sent to new employees with abnormal physical examinations in 2024, and physician interview consultation services were provided to increase their attention to health and increase the number of abnormal follow-up re-examinations. We will continue to use good health management models in the future to increase the abnormal re-examination rate while improving the overall health level of our employees.



Evaluation of change stations' special operations

- Special operations include noise, dust, ionizing radiation, and precision operations.
- Among the above four special operations, noise-related operations have the largest number of people involved, an increase of 8% compared to 2023, indicating that the demand for inspection of noise-related workers has increased, and more attention must be paid to the health protection of noise-related workers. Therefore, we will continue to assist the occupational safety department to jointly protect hearing health.
- In 2024, 160 people had completed change stations' assessments, and no cases of occupational diseases occurred throughout the year.



Health Risk Management

Health risk management aims to effectively manage the various risks faced by individuals in terms of their health. This includes tracking abnormalities in health checkup reports, protecting specific groups such as motherhood, cerebrovascular prevention and management, health protection for the middle-aged and elderly people, and tracking sick leave to ensure that employees receive appropriate support when affected by illness. For employees who need to travel overseas frequently, in addition to providing health information before going abroad, their return status will also be tracked to ensure their safety and health during work. In addition, the Company has carefully planned a "Notification Gift" designed specifically for employees in the early stages of pregnancy. This stage is crucial to the development of the fetus. Early notification and intervention can protect the mother and fetus, and a comprehensive occupational and health risk assessment can also be conducted throughout the pregnancy. In 2021, we won the Excellent Workplace - Maternal Health Friendly Award and obtained the Excellence Certification for Breastfeeding (Nursing) Rooms in 2023.



Abnormal overload protection

- Provided medium and high workload lists to Employee Relations Department.
- For those whose monthly cerebrovascular risk is $\geq 10\%$, the system will send a reminder letter to employees, unit supervisors and the human resources department based on their working hours.
- In compliance with legal regulations, 10 medical interviews were arranged, with a completion rate of 100%.



Protection of the middle-aged and elderly people

- In 2024, there are 987 (23.8%) Accton employees aged 45 and above, and a total of 865 (88%) employees have completed the work suitability assessment for middle-aged and elderly people.
- There were 7 people with weak work ability classification, 6 of whom completed the physician interview, and 1 person had resigned and therefore was not consulted.
- The department will continue to implement health protection plan for the middle-aged and elderly, assess their work suitability and provide early assistance to improve their work efficiency.



Maternal Health Protection

- Excellent breastfeeding facility.
- Early pregnancy notification comes with notification gifts and blessings.
- Workplace of Excellence in 2021 - Maternal Health Friendly Award.
- Obtained the Excellence Certification for Breastfeeding (Nursing) Rooms in 2023.



Sick leave management

- If necessary, intervention and assessment of compounding work will be conducted.
- Arrange physician consultation according to employee's condition.
- Employees with respiratory infections are encouraged to get flu shots.
- Awarded the 2020 Excellent Workplace - Health Care Award.



Business trip protection

- Provide epidemic prevention and health education information at business trip destinations.
- Provide subsidies for travel medicine clinics and vaccinations.
- Those with abnormal health examination results will be interviewed by a physician before going abroad.
- Follow-up within 14 days after returning to the country.
- According to statistics in 2024, Vietnam is the country with the largest number of business travelers. In response to health risks unique to Vietnam, guidance will be strengthened on areas such as prevention of mosquito bites and food safety.

Health Promotion

The Company organizes health promotion activities throughout the year, making it a model for actively promoting a healthy workplace and was awarded the Nutrition and Health Award in 2023. In addition to disseminating health education information through health examinations and screening results, specific groups are also encouraged to participate in various activities, such as the High-Performing Workplace: Start to Get Healthy. Level Up series of activities for professional life, blood sugar testing, vaccination, etc.

Accton Group has also been highly recognized for its efforts in promoting a healthy workplace. In 2017, 2019 and 2021, it was awarded the "Badge of Accredited Healthy Workplace" by the Health Promotion Administration of the Ministry of Health and Welfare. We applied for an extension in 2024 and passed the certification in 2025.



Mid- to Long-Term Goals for 2025

The company will continue its efforts with employee health as a top priority. We actively participate in the National Health Workplace Accreditation and integrate professional advice from occupational medicine specialists to develop a health management model tailored to Accton employees. Looking ahead, we aim to progressively earn additional health-related awards, including the Active Vitality Award, Smoke-Free Workplace Award, and Healthy Aging Award. In 2024, the main theme was "exercise and weight loss". Through fun challenges, employees' health awareness and physical fitness were improved. The event competition has entered its second round. Analysis found that employees participating in groups have better achievement of health goals, which can be used as the direction of future event design. However, it is necessary to strengthen the individual planning of activities to increase employee participation rate and continue to implement them, so as to more effectively accumulate the health capital of Accton's employees. In 2025, we plan to summarize experience, adjust implementation strategies, adopt a team approach to enhance participation motivation, and jointly achieve the goal of healthy body posture. In addition, by the end of 2024, we will encourage our employees to quit smoking and hope to continue the results in 2025, achieve a healthy and smoke-free workplace and strive for relevant rewards.

At the same time, we will continue to hold cancer screening health promotion activities, expand inspection services and screening times to facilitate employee participation, and customize the health management system to version 2.0 to enhance functionality and provide employee-specific solutions.

We hope that through a series of health activities, our employees will benefit greatly, demonstrate the Company's emphasis on and commitment to health, and jointly create a vibrant, healthy and friendly working environment.

Region	Performance Indicators	2024 Goals	2024 Achievements	Short-Term Goals (2025)	Medium- and Long-Term Goals (2026-2028)
Taiwan Accton Group	Exercise and weight control health promotion	Received the "Vitality Award"	<ol style="list-style-type: none"> 1. No award after entering the review. 2. A total of 170 people participated in the exercise point collection activity, and the average score for whether it helped to develop exercise habits was 8.4 points (out of 10 points) 3. A total of 55 people with BMI ≥ 24 participated in the weight loss activity, and the effective weight loss rate of 2 kg reached 70.91%, with a total weight loss of 187.65kg. 	<ol style="list-style-type: none"> 1. The number of employees with BMI ≥ 24 participating in weight loss activities was greater than 80, and the rate of participants losing 2 kg was greater than 60%. 2. Complete daily steps $\geq 7,500$ steps during the event, with a 60% achievement rate for more than 60 days. 	Employees with BMI ≥ 24 who participate in weight loss activities lost ≥ 2 kg, with an achievement rate of more than 60%.
	Promotion of a smoke-free workplace	-	-	<ol style="list-style-type: none"> 1. More than 100 people participated in the online health education game on tobacco harms, and participants' knowledge of tobacco harms increased by 20%. 2. One smoker has effectively maintained smoking cessation for more than one year. 	The goal is to promote the program within one year, and there is no medium- to long-term goal.

5 Social Engagement

5.1 Accton E-Charity

5.2 Influence of Accton E-Charity

5.3 Accton Art Foundation



5.Social Engagement

In 1999, Accton established the "Accton Cultural and Educational Foundation" to provide diverse learning opportunities with the vision of lifelong learning and growth, and the goal of improving the teaching environment, fostering diverse education, and promoting inclusive education. In 2001, drawing on its core ICT and marketing expertise, Accton created the "Accton E-Charity Portal" platform, an open and diverse digital platform designed to help non-profit organizations bridge the digital divide. Through this online platform, Accton connects people, events, and resources, enabling good deeds to be done and encouraging broader participation in charitable endeavors to help those in need. In 2003, recognizing the need to provide immediate support to those facing emergencies or hardships, the "Taiwan Public Welfare and Service Association" was established by individuals enthusiastic about public welfare and Accton employees. The association endeavors to harness goodwill and pool resources from various sectors to maximize its positive impact.

Annual Performance

Main Axis	Direction	Concerned Groups	Actual Results
Educational Cooperation	<ul style="list-style-type: none"> Empowering educators Promotion and support of innovative education Issues on campus 	Educators	<ul style="list-style-type: none"> Visited 30 schools Organized 15 teacher training sessions and 35 campus and online lectures Impacted 960 educators and benefited 4,538 students
Reading promotion	<ul style="list-style-type: none"> Parent-child reading Reading equality 	<ul style="list-style-type: none"> Preschool children in remote areas Visually impaired 	<ul style="list-style-type: none"> Organized 21 reading promotion activities Donated 943 books 16 corporate volunteers participated, with a total of 227 service hours
Care for Children and Adolescents	<ul style="list-style-type: none"> Aid for disadvantaged children and youth Provision of meals for disadvantaged children and youth Initiatives for children and youth 	Disadvantaged children and youth	<ul style="list-style-type: none"> 49 campus lectures were held Served over 20,000 meals to over 100 children Produced and broadcasted 4 episodes of podcast programs related to children and youth issues and 2 special reports.
Care for Elderly People	<ul style="list-style-type: none"> Active aging Initiative concept of self-reliance support 	Elderly people	<ul style="list-style-type: none"> Trained 58 senior students to learn podcast-related production skills and recorded 50 episodes of podcast programs. Organized 9 seminars to promote the concept of self-reliance support and produced 48 podcast programs.
Diversity and Inclusiveness	Diversity and inclusion activities	<ul style="list-style-type: none"> People with disabilities The general public Elementary school students 	<ul style="list-style-type: none"> Campus inclusive education is available in 20 schools across Taiwan. Organized 12 live storytelling and art events.
Emergency Relief	Emergency Relief	<ul style="list-style-type: none"> Disadvantaged families 	<ul style="list-style-type: none"> Assisted 112 disadvantaged families with donations exceeding \$1.8 million
Reduced the digital divide among public welfare groups	Assisted charitable organizations with online fundraising and marketing	<ul style="list-style-type: none"> Charity organizations 	<ul style="list-style-type: none"> Assisted 431 charity organizations across Taiwan to conduct 634 online fundraising projects, raising a total of more than \$24 million

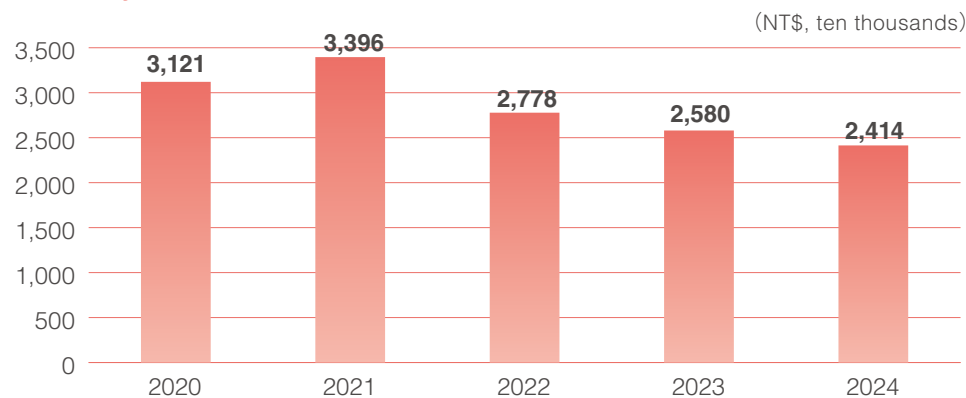
5.1 Accton E-Charity

In 2001, drawing on its core ICT and marketing expertise, Accton created the "Accton E-Charity Portal" platform, an open and diverse digital platform designed to help non-profit organizations bridge the digital divide.

At the end of 2024, Accton E-Charity had 431 public welfare organizations as members and 300,000 individual members. By covering all operational expenses for the platform, Accton ensures that public welfare organizations can utilize the platform without financial burden. Throughout 2024, the platform served as a catalyst for 634 fundraising initiatives, collectively generating NT\$24.14 million in support of diverse causes across Taiwan. This platform not only provides more exposure for members but also enhances their connectivity, fostering horizontal communication among organizations. It pushes forward cross-sector and cross-unit projects, focusing not just on individual members but on thematic collaborations that leverage the strengths of various members, thereby enhancing visibility from multiple perspectives.

Accton prioritizes website security by assigning dedicated personnel to oversee the site's operation and monitoring. They promptly address any irregular activities to safeguard donor data effectively. The website employs HTTPS encryption to fortify the security of information transmission. Furthermore, online transactions benefit from SSL certificates, boasting an exceptional security level rated A+. Moreover, the site implements stringent security headers rated A and adheres to TLS 1.2 (or higher) encryption protocols, aligning with international standards for secure Internet transmission.

Amount donated to public welfare organizations across Taiwan via Accton E-Charity



5.2 Influence of Accton E-Charity

Since its inception in 2003, the Taiwan Public Welfare and Service Association has primarily focused on providing emergency relief. In response to evolving social needs and environmental changes in recent years, the organization has expanded its focus to address a broader range of pressing issues. In addition to emergency relief, the Association—together with the Accton Cultural and Educational Foundation (hereinafter referred to as "Accton E-Charity Portal")—has identified and promoted four key areas of public welfare: educational collaboration, child and youth care, elderly support, and diversity and inclusion.

Emergency Relief

In 2024, the Accton E-Charity Portal assisted 112 families in emergency situations, with a total aid amount over NT\$1.8 million. This funding was primarily sourced from small donations made by internet users through the Accton E-Charity Portal.

Educational Cooperation

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 addition, in order to cultivate early reading habits and interests, and to address the urban-rural gap in learning resources, Accton E-Charity has specially promoted a reading promotion program for preschool children in remote areas. The purpose is to cultivate early reading habits and interests, improve the reading comprehension ability of children in remote areas, and reduce the urban-rural learning gap.

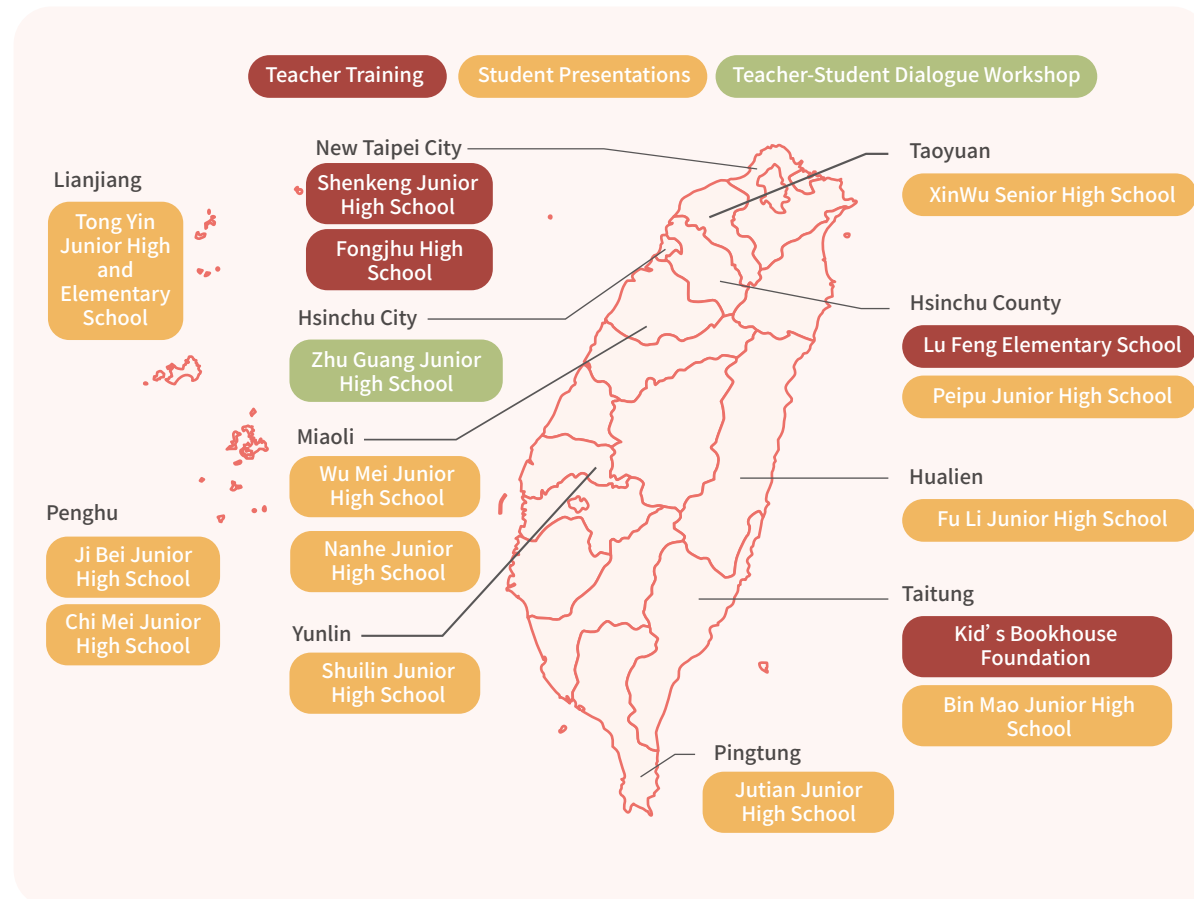


Enhancement of the Capability for Education Companions

Digital Citizenship and Literacy Campus Empowerment Program

According to a survey, about 20% of elementary, middle and high school students are addicted to smartphones. Online communities have a profound impact on youth culture, and keeping mobile phones with them is a common practice in education settings. However, are students aware of the risks of the Internet and have the ability to cope with them? How can frontline educators teach this generation of digital native students to acquire digital citizenship literacy and improve their critical thinking and information interpretation abilities? This is a difficult problem facing the education sector today.

Accton E-Charity partnered with Taiwan Pang-phuann Association of Education to reach 16 schools and organizations in rural and underserved regions across Taiwan. Together, they organized 4 teacher training workshops and 11 student lectures focused on digital citizenship literacy. At Hsinchu Zhu Guang Junior High School, they conducted 8 collaborative lesson planning sessions on the topic of digital citizenship literacy, supporting the school in developing customized teaching materials that align with its educational context and learning goals. 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.

Stakeholders feedback

Students

Today's lecture has enabled us to better understand the convenience and impact brought by information technology. Everyone should develop media literacy and have their own opinions. Do not generalize or quote things out of context.

Teachers

Thank you for your teaching sharing, which enabled me to understand the current trend of children's use of media and to stop and calmly distinguish between true and false information and whether it is the information I need and want.

Long-Term Campus Companion Program for Under-Resourced Schools

In collaboration with Education Support for Taiwan, Accton E-Charity launched a "Long-Term In-School Support Program" for rural schools. Experienced mentor teachers were assigned directly to schools to help identify their strengths, resolve curriculum development challenges, and support teachers in regaining confidence and passion for teaching to revitalize the learning environment. In 2024, the Association supported two remote schools: Ruizuan Elementary School, Taitung County, and Shizhi Junior High School, Pingtung County.

Elementary School Natural Science Teacher Empowerment Program

According to a survey, 70% of elementary school science teachers 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.

Recognizing the need to enhance science education, Accton E-Charity also partnered with LIS Learning in Science (META EDU Taiwan) to hold in-person workshops for elementary science teachers in Hsinchu and New Taipei. A total of 49 elementary and junior high school teachers participated, including 31 from rural areas or with non-science teaching backgrounds. These workshops aimed to train teachers in using LIS digital inquiry-based materials, inspire innovative teaching practices, and empower them to deliver lessons that spark student motivation and foster problem-solving and critical thinking skills, ultimately enhancing teaching quality over the long term.

Stakeholders feedback

Teachers

I look forward to classes that are not just boring and require catching up on progress, but also allow me to interact with students and have laughter in class.

Teaching Method - Before

We have observed that students prefer to do hands-on activities, so we will incorporate interesting experiments or supplementary videos into the textbook content.

Most of the videos are animations that students are interested in, such as: PanSci, Taiwan Bar, etc., but it is difficult to motivate them to ask guiding questions. So it is mainly used as a classroom supplement, and the LIS Scientist series has been used as course teaching materials.

Teaching Method - After

After the study, the LIS video will be broken down into the textbook content and played in segments with questions and tasks in class, allowing students to immerse themselves in the plot, follow the experiments and teaching activities, and solve the plot tasks.

For experimental operations, a video will be played as a demonstration before students start the operation.

Student Feedback - Before

The old curriculum has limited experiments. The students' eyes are dull during class. Not many students participate in the discussion. There is little classroom interaction. The teacher is the only one who performs a one-man show for 40 minutes. Although the class can be completed smoothly, I don't know what the students are thinking in class, which makes the teachers feel bored.

Student Feedback - After

Students will look forward to science classes, and be curious about what videos to watch, what experiments to do, and different operations to try. Students gain a sense of accomplishment during the operation and will share their observations with the teacher. With guidance, they can have more thinking and verification, and students with poor grades can also enjoy it. You can even teach other students how to operate it.

Project Based Learning (PBL) 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. We hope that teachers can try more innovative teaching methods, so we are collaborating with the Kids Leaducation to promote the Project-Based Learning (PBL) 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.

Stakeholders feedback

Teachers

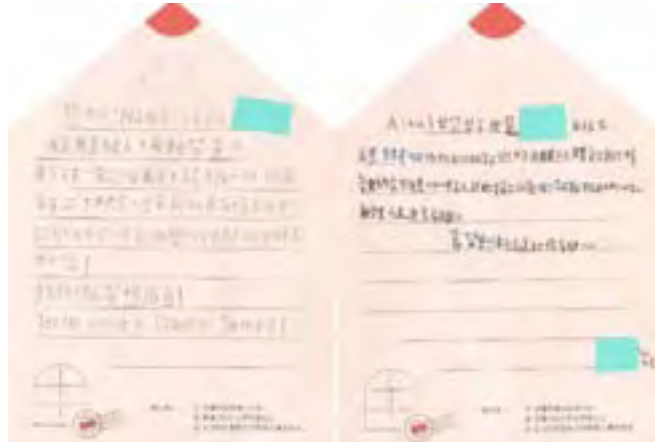
The workshop explained the PBL concepts, myths and deconstruction process in a very specific and clear way, which made me eager to design lesson plans for the school-based curriculum!

Clearly define the elements of PBL, its significance to students, and the role of teachers, so that teachers who are designing for the first time can feel more at ease and have a better understanding of the concept.

■ Migrant Worker Campus 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.

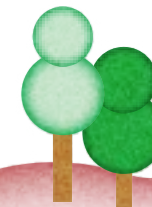
In 2024, Accton E-Charity collaborated with One-Forty Migrant Education and Cultural Association Taiwan to launch a migrant workers advocacy program in schools. The initiative included 12 campus lectures, reaching over 440 students and teachers to deepen their understanding of migrant issues. Additionally, six teacher empowerment workshops on migrant topics were held, benefiting over 150 educators. A migrant issue teaching kit was introduced and downloaded by more than 1,417 educators. The "My Migrant Pen Pal Project" was also launched, which received applications from over 114 educators and collected 1,191 handwritten letters from across Taiwan, enabling 3,420 students to exchange life stories with migrant workers. An online photography exhibition was also launched, allowing migrant workers to share their stories through images and interact with the public. 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.



■ "Comprehensive Sex Education" Seed Training Program

In 2022, the National Academy for Educational Research included Comprehensive Sex Education (CSE) in the curriculum manual for the physical health section of the 108th syllabus. The next few years will be an important moment for the transformation of sex education in Taiwan. It will be an important challenge to localize the comprehensive sex education advocated by the United Nations and integrate it into the local context so that Taiwan's sex education can keep up with international standards.

Accton E-Charity also supported the "Comprehensive Sex Education" seed training program organized by the Taiwan Gender Equity Education Association (TGEEA). Through curriculum development and teacher training, the program guided participants in understanding the core concepts of comprehensive sexuality education and enhanced their gender equality teaching competencies. It also integrated TGEEA's existing emotional education seed training to further systematize the approach and improve participants' ability to teach both emotional and comprehensive sexuality education. The training program attracted 50 education workers.



Reading Promotion

Preschool Reading Promotion Program

According to statistics from the World Health Organization, the incidence of developmental delay among children is approximately 6-8%. However, the results of the developmental screening of economically disadvantaged children by Taiwan Fund for Children and Families (2013) averaged 10%, and even reached 27% in remote rural areas. Clearly, in Taiwan many remote areas still lack early childhood education resources due to geographical barriers or resource allocation restrictions.

Accton E-Charity also partnered with Reach out and Read Taiwan to promote a shared reading program for preschool children. Based on the Reach Out and Read (ROR) model, the program engages the healthcare system to reach most preschool-aged families through well-child visits and outreach services. Medical professionals advocate for parent-child shared reading to support early childhood development, particularly in rural and high-risk families.

In 2024, Accton E-Charity will join hands with Reach out and Read Taiwan to deliver 500 preschool books to 25 remote medical bases, and through a team of medical personnel and reading volunteers, they will go to Shiding District, New Taipei City to provide outreach services twice a month. The service locations include Shiding District Health Center, Yongding Elementary School Kindergarten, Shiding Elementary School Kindergarten, and Heping Elementary School Kindergarten. 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.

However, rural early childhood education has long faced challenges such as a shortage of reading resources and high teacher turnover. Accton E-Charity has cooperated with the Social Participation Center of National Dong Hwa University. The association donated 200 preschool books to the Hualien Kindergarten, and the Social Participation Center of National Dong Hwa University provided early childhood reading promotion education teachers, long-term support and accompanying on-site teachers, to provide rural children with a more complete reading education.



Reading Promotion for the Visually Impaired

The Taiwan Public Welfare Nonprofit Organization has long been committed to promoting reading. After Accton hired two visually impaired baristas in 2023, we began to pay attention to the issue of equal reading rights for the visually impaired.

In 2024, Accton E-Charity cooperated with the "Cloud-based Thousand Eyes Visually Impaired Reading Platform" of the Taipei Parent's Association for the Visually Impaired. Accton E-Charity donated 200 new books and invited Accton employees to join the platform as online proofreading volunteers to work together for equal reading rights for the visually impaired, so that reading has no distance. In 2024, a total of 16 volunteers joined the platform to provide 227 hours of services.

Reading Promotion in Local Communities in Hsinchu

In October and November 2024, Accton E-Charity and the "Island Port Fengchao" team of Hsinchu Community College jointly organized two series of activities with the theme of "Delight in Reading, Sound, and Water" on the Jiugang Island in Hsinchu City, focusing on promoting 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 community reading, Accton E-Charity invited employees to participate in a book donation activity, donating a total of 43 books related to environmental issues to the Jiugang Island Bookstore to enrich community reading resources. 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.



Care for Children and Adolescents

■ The Wanba Project: Becoming Life Coaches for Children and Ourselves

To advance the social initiative of "Accommodation for Children and Youth," Accton E-Charity extended the momentum of its 2022 touring lecture series "Recognizing Issues, Acting with Compassion" on child and youth care. In 2023, the association supported its partner Wen Kuo-Shih in founding the "Change Formula," and in 2024 launched the inaugural "Wanba Project: Becoming a life coach for children and youth and ourselves." This initiative included 43 campus lectures for youth who left home at an early age, 20 book clubs for at-risk youth, and 14 informational sessions, attracting a total of 1,436 participants. The goal was to help students and the public empathize with the difficult life experiences of children and youth, recognize the importance of social workers, and encourage more students in relevant fields to join the ranks of student counselors. After two months (total 180 hours) 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.



■ Partner Development Program

"Taking good care of one companion means taking good care of ten children," since 2022, Accton E-Charity has paid attention to the real needs of Taitung children's bookstores, and together with the children's bookstores, it has paid attention to the problem of low wages for service workers. By supporting the "Partner Development Plan" and establishing systems and indicators, Accton E-Charity allows each partner to see their own efforts. By fundamentally changing the existing salary structure of front-line education service workers, teachers and companions can take care of children with peace of mind. Over the past three years, the salary structure of the children's bookstores has grown steadily with the support of Accton E-Charity. In 2024, the overall growth was about 31% compared to 2022, allowing each partner to serve children and the community more appropriately and without worries.

■ Children and Youth Institutions Scholarship Program

■ Lohas Children's Home

In order to assist those children who have lost their living and financial support due to family changes, economic disadvantage or fragile families, the Taiwan Public Welfare Nonprofit Organization has been working with Lohas Children's Home since 2023 to promote the "Cooperation Program for the Education of Children and Youth in Placement Institutions" to provide schooling assistance to children who cannot obtain stable financial support from their original families. The plan has helped 17 children successfully complete their academic financial needs throughout the school year. 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.

■ Puren Youth Care Foundation

The "Big Hands Holding Small Hands - Education Aid Program" launched by the Taiwan Public Welfare Nonprofit Organization and Puren Youth Care Foundation provides assistance to economically disadvantaged junior high and high school students across Taiwan or those from vulnerable families, especially school children facing 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.

■ Holy Word Children's Home

In 2024, the association will support the "Special Curriculum Program - Outdoor Courses" of Holy Word Children's Home Experimental Education Institution, allowing children to continue to grow in these courses and experience a richer and deeper 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.

■ Good Shepherd Center

Accton E-Charity supports the Career Exploration Experience Program of the Mennonite Good Shepherd Taiwan, providing career exploration opportunities for the center's teenage girls. They go to the Youth Salon of the North Branch for group guided tours and customized career exploration activities, and visit Lee-Ming Institute of Technology to conduct urban career exploration tasks in groups to gain a deeper understanding of the work content, challenges, and occupational safety knowledge of various 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!

Youth Story Voice Project

Accton E-Charity supports the "Youth Story Voice Project" of the Bornanew Youth Caring Association, empowering juvenile delinquents and high-risk juveniles to sort out their own experiences and stories, and through the production and broadcasting of the "Youth Walk, No Punishment" podcast program and life story speeches, juvenile delinquents and high-risk juveniles with life-changing experiences can tell their own stories in person, expand and spread positive experiences, and hope to help teenagers who are still in the situation and need to be caught. At the same time, it also hopes to increase the public's attention to youth issues, pay attention to the rights of marginalized children and teenagers, and the public can work 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.

Listen to the channel of "Youth Walk, No Punishment"

- Spotify: <https://shorturl.at/jrDI7>
- Apple Podcasts: <https://shorturl.at/kmBGU>
- Sound On: <https://shorturl.at/fiFGL>
- KKBOX: <https://shorturl.at/CIWZ2>

Initiatives for Public Welfare Media of Children and Youth

In order to deepen the public's understanding of the issue of "child care", we continued our cooperation with the Association of Civil Communication, Taiwan (Right Plus) in 2023 and used the podcast program in 2024, in-depth reporting, production and broadcast of 4 podcast programs, inviting 7 partners of the child care group of Accton E-Charity to share their valuable experiences in inclusive education, accompanying children and teenagers in adversity, and guiding young people in artistic creation; supporting 2 special reports to let the public understand the current situation of "child care placement" and reflect on the shortcomings of the policy. 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.



Accton Educational Aid Program

Subsidize meals for disadvantaged children to improve their learning concentration

Since 2014, Accton Tecúology has gathered the strength of its internal employees to sponsor more than 1,200 disadvantaged elementary and middle school children in Hsinchu for a year's worth of breakfasts. In 2024, 62 children were supported for a total of 15,180 loving breakfasts. We believe that giving children a nutritious breakfast can improve their learning concentration and give them the opportunity to change their future!

Since 2016, the employees of the Accton Group have been sponsoring the dinner expenses of supplementary classes for disadvantaged children of the Haikou Community Management Association of Pingtung County on a long-term basis. In 2024, a total of 30 children were supported for dinner, so that children can have a balanced diet and not eat at irregular times due to their parents' work, or fill their stomachs with high-calorie snacks, resulting in nutritional imbalance.

Project Hope helps students to overcome the vicious cycle of poverty

We provide long-term support for the "Accton Hope Project of Education" at the Hsinchu Family Support Center, focusing on providing necessary educational expenses for students from two junior high schools 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 revise the vicious cycle of poverty through education in the future.

Support for sports activities

In order to allow the athletes to continue to focus on training and realize their potential, employees of the Accton Group have made long-term donations to support the archery team of Tsai Hsi Elementary School in Hsinchu City since 2022, gradually supplementing the shortage of equipment for the archery team and providing a good and safe practice environment for the 22 young athletes. In addition to allowing them to participate in training and competitions without any worries, we also hope that these young athletes will be able to stand on the highest level of sports in the future and win glory for the country.

Care for Elderly People

Trendy Seniors On Air Project

Since 2022, Accton E-Charity has teamed up with the Chiayi City Government Health Bureau to launch the "Grandpa and Grandma Sharing is Not NG" Podcast 1.0 project. Through the "Trendy Seniors On Air" Podcast channel, the life stories of the elderly will be recorded and shared with sound, starting 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 "Trendy 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 "Trendy 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.

In addition, Accton E-Charity extended its experience in "Trendy 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.



Promote Concept of "Self-supporting Care"

The issue of self-reliance support has been promoted in Taiwan for more than ten years. Although it has been gradually incorporated into the government's policy white paper, it is still insufficient in promoting the services of elderly care institutions and popularizing awareness among the general public. To this end, Accton E-Charity cooperated with Care Family Health Care System to establish a database that combines professional theories of self-reliance support with years of practical experience, and promoted the issue to more groups through audio-visual media to enhance society's understanding and recognition of the concept of self-reliance support.

As of 2024, Accton E-Charity and Jin-Li Lin, the CEO of Chang Tai Old Age Academy, jointly managed the "Golden Prosperity Podcast - Accton E-Charity 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.



Home Bath Vehicle Service Program

Taking a bath is a very common daily activity for most people, but for patients who are bedridden for a long time, a hot bath can have an impact beyond imagination. Accton E-Charity supports the "Home Bath Vehicle" project of Our Lady of China Foundation, which provides services to 1,776 people each year. 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.



Diversity and Inclusiveness

Our Conversation Practice

Following the collaboration with seven institutions for the disabled in 2023: "Nice to Meet You," a friendly and equal art exhibition experiment, Accton E-Charity and Accton Arts Foundation collaborated again in 2024 to match art creators to institutions for the disabled. Starting from scratch, we work with organizations for people with disabilities to plan and execute art workshops, co-create arts, and then jointly curate exhibitions. We hope that this way, we can allow artists to enter the community and accompany different groups with arts. We also hope that through the model of direct cooperation between artists and organizations, we can build a bridge of communication between social welfare groups and artists, and promote the sustainable development of inclusive arts within social welfare organizations.

The overall project brought together 13 artists, 133 institutional trainees, 38 institutional partners, 4 volunteers and related staff in front of and behind the scenes. The final result was the exhibition [Our Dialogue Practice: Finding the Starting Point of Dialogue Beyond Words], which presented the results of 304 days of collaboration and was exhibited in General Village and Big City Shopping Malls in Hsinchu City.



Arts arise. Together - Story Maker

Accton E-Charity has collaborated with Luway Opportunity Center to lead people with intellectual disabilities to create personal picture book stories based on their personal characteristics. They have also worked with professional story teachers to organize storytelling and art experience activities in public places such as museums and libraries and educational institutions, providing intellectual disabilities people with opportunities to express themselves 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 live storytelling and art events were held in 2024, with a total of 317 participants.

Stakeholders feedback

Storytelling youth

● How do you feel when you tell the story?

A Yao: Very happy! Because there are many children.

Hsiao Ming: Very happy! Because there are many children.

Hsiao Yun: There are many children and parents who come to listen to my stories. I am very happy.

Parents who participated in the on-site activities

"At first, I felt that the children were a little afraid of the youths and did not dare to approach them, but as the activity progressed, the children were able to interact with the youths naturally, and the youths would also take the initiative to help the children. I felt that was very considerate."

"I brought my children to the third session and they loved it. I think it's good to let children get in touch with different ethnic groups."

Special Olympics Inclusive Education Program

Since 2021, Accton E-Charity has been working with the Special Olympics Chinese Taipei to promote campus integration programs. By designing diverse integration courses and sports activities, it creates opportunities for interaction between general students and special education students, promoting mutual communication and common 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.

Human Rights Initiatives

Accton E-Charity is committed to promoting diversity and inclusion and opening the door to dialogue through various initiatives. We have supported the Dr. 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.

5.3 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 talent, promoting artistic experience, and creating a shared art and cultural venue for the public. These goals are closely aligned with the United Nations Sustainable Development Goals (SDGs), particularly Goal 4: Quality Education and Goal 17: Promote Diverse Partnerships. 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.

Sources of Funding for Accton Arts Foundation in 2024 (Unit: NTD)

Total amount: \$5,365,906, of which \$4,000,000 came from government subsidies and \$1,365,906 came from donations from Accton Tecúology.

Analysis of the Investment Categories of the Accton Arts Foundation in 2024 (Unit: NTD)

	Mission	Investment Amount (NTD)	Percentage
1	Artistic talent cultivation	890,849	17%
2	Popularization of art experiences	608,095	11%
3	Create an arts and cultural venue for all people to share	3,866,962	72%
Total		5,365,906	100%

Artistic talent cultivation - enabling artistic talent to become promoters of social change

The definition of artists by universal values is often limited to their roles in the market or public exhibition spaces, that is, their existence and recognition usually depend on the attention and evaluation of the outside world. However, Accton Arts Foundation emphasizes the social responsibility and participation of the artists in terms of the support to them, and found 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.



▲ Artist Wu Pu-Wei used his specialty, spray paint, to assist Yokohama Wakabacho's streetwalker countermeasures and was awarded a certificate of appreciation.



▲ A group photo of the 2024 Art Inclusion Project jointly launched by the Arts Foundation and Accton E-Charity at the on-site exhibition

Popularization of Art Experiences - Art Workshops in Which Everyone can Participate

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 foreigners 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 provide participants with opportunities to explore art, but also facilitate exchanges between people of different identities and cultural backgrounds, realizing the original intention of connecting art to life.



▲ Collaborated with artist Richard in a 3D printing workshop and explored Hsinchu with participants from different backgrounds



▲ Held a hand-torn painting workshop with artist Chen Yen-Wei, using the concepts of addition and subtraction to create interesting patterns.

Created an Art and Cultural Venue for All People to Share - Operation of Hsinchu City Art Site of Railway Warehouse

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 Art Site of Railway Warehouse 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.

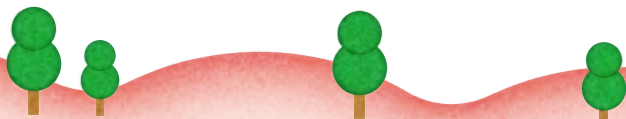
In 2024, The foundation organized 19 arts and cultural exhibitions and 25 events and courses in the Art Site of Railway Warehouse, attracting 415 course participants and 31,212 visitors. According to the results of 422 questionnaires, 58.3% of visitors stayed for more than 30 minutes, 51.9% of the respondents chose the Art Site as a destination for family trips, 52.6% were very satisfied with the overall space planning, and 65.8% highly praised the service attitude of the staff.



▲ Hsinchu City Art Site of Railway Warehouse for All



▲ The on-site staff of the Art Site carefully guides visitors




6 Appendix

- 6.1 Assurance Statement
- 6.2 GRI Standard Comparison Table
- 6.3 United Nations Global Compact Index
- 6.4 SASB
- 6.5 Sustainability Disclosure Indicators
Communication Network Industry
- 6.6 Greenhouse Gas Emission Statistics



6.1 Assurance Statement / SGS Assurance Statement



ASSURANCE STATEMENT

SGS TAIWAN LTD.'S REPORT ON SUSTAINABILITY ACTIVITIES IN THE ACCTON TECHNOLOGY CORPORATION'S SUSTAINABILITY REPORT FOR 2024

NATURE AND SCOPE OF THE ASSURANCE
SGS Taiwan Ltd. (hereinafter referred to as SGS) was commissioned by Accton Technology Corporation (hereinafter referred to as Accton) to conduct an independent assurance of the Sustainability Report for 2024. The assurance is based on the SGS Sustainability Report Assurance methodology and AA1000 Assurance Standard v3 Type 1 Moderate level during 2025/02/26 to 2025/04/22. The boundary of this report includes Accton Taiwan and overseas operational and production on-site sites as disclosed in Accton's Sustainability Report of 2024. The boundary is not the same as Accton's consolidated financial statements. SGS reserves the right to update the assurance statement from time to time depending on the level of report content discrepancy of the published version from the agreed standards requirements.

INTENDED USERS OF THIS ASSURANCE STATEMENT
This Assurance Statement is provided with the intention of informing all Accton's Stakeholders.

RESPONSIBILITIES
The information in the Accton's Sustainability Report of 2024 and its presentation are the responsibility of the directors or governing body (as applicable) and the management of Accton.

Our responsibility is to express an opinion on the text, data, graphs and statements within the scope of assurance based upon sufficient and appropriate objective evidence.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE
The assurance of this report has been conducted according to the AA1000 Assurance Standard (AA1000AS v3), a standard used globally to provide assurance on sustainability-related information across organizations of all types, including the evaluation of the nature and extent to which an organization adheres to the AccountAbility Principles (AA1000AP.2018).

Assurance has been conducted at a type 1 moderate level of scrutiny.

SCOPE OF ASSURANCE AND REPORTING CRITERIA
The scope of the assurance included evaluation of quality, accuracy and reliability of specified performance information as detailed below and evaluation of adherence to the following reporting criteria:

Reporting Criteria Options	
1	AA1000 Accountability Principles (2018)
2	GRI (With Reference to)

TWLPF 5008 Issue 2502

- AA1000 Assurance Standard v3 Type 1 evaluation of the report content and supporting management systems against the AA1000 Accountability Principles (2018) is conducted at a moderate level of scrutiny, and therefore the reliability and quality of specified sustainability performance information is excluded.
- The evaluation of the report against the requirements of GRI Standards is listed in the GRI content index as material in the report and is conducted with reference to the Standard.

ASSURANCE METHODOLOGY
The assurance comprised a combination of pre-assurance research, interviews with relevant employees, superintendents, Sustainability committee members and the senior management in Taiwan; documentation and record review and validation with external bodies and/or stakeholders where relevant.

LIMITATIONS
Financial data drawn directly from independently audited financial accounts and SASB have not been checked back to source as part of this assurance process.

INDEPENDENCE AND COMPETENCE
SGS affirm our independence from Accton, being free from bias and conflicts of interest with the organisation, its subsidiaries and stakeholders. The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and comprised auditors registered with ISO 26000, ISO 20121, ISO 50001, SA8000, QMS, EMS, SMS, GPMS, CFP, WFP, GHG Verification and GHG Validation Lead Auditors and experience on the SRA Assurance service provisions.

FINDINGS AND CONCLUSIONS
ASSURANCE OPINION
On the basis of the methodology described and the assurance work performed, we are satisfied that the specified performance information included in the scope of assurance is accurate, reliable, has been fairly stated and has been prepared, in all material respects, in accordance with the AA1000 Accountability Principles (2018).

We believe that the organisation has chosen an appropriate level of assurance for this stage in their reporting.

ADHERENCE TO AA1000 ACCOUNTABILITY PRINCIPLES (2018)

INCLUSIVITY
Accton has demonstrated a commitment to stakeholder inclusivity and stakeholder engagement. A variety of engagement efforts such as survey and communication to employees, customers, investors, suppliers, CSR experts, and other stakeholders are implemented to underpin the organization's understanding of stakeholder concerns. For future reporting, Accton may proactively consider having more direct two-ways involvement of stakeholders during future engagement.

MATERIALITY
Accton has established effective processes for determining issues that are material to the business. Formal review has identified stakeholders and those issues that are material to each group and the report addresses these at an appropriate level to reflect their importance and priority to these stakeholders.

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RESPONSIVENESS
The report covers stakeholder engagement and feedback mechanisms. It is encouraged to further strengthen communication and interaction with stakeholders on sustainability topics.

IMPACT
Accton has demonstrated a process on identify and fairly represented impacts that encompass a range of environmental, social and governance topics from wide range of sources, such as activities, policies, programs, decisions and products and services, as well as any related performance. In future reports, the development of short and long-term sustainability goals for material topics is encouraged, with goals that are more specific, quantifiable and challenging, and aligned with the overall strategy of the Accton Group.

ADHERENCE TO GRI
The report, Accton's Sustainability Report of 2024, is reporting with reference to the GRI Universal Standards 2021. The significant impacts were assessed and disclosed with reference to the guidance defined in GRI 3: Material Topic 2021 and the relevant 200/300/400 series Topic Standard related to the material topics claimed in the GRI content index. The report has properly disclosed information related to Accton's contributions to sustainability development. For future reporting, Accton is encouraged to more clearly disclose how it tracks the effectiveness of actions taken for each material topic, including: the processes used for tracking, lessons learned from implementation, and how these have been integrated into operational policies and procedures, to better reflect the spirit of GRI 3-3.

Signed:
For and on behalf of SGS Taiwan Ltd.



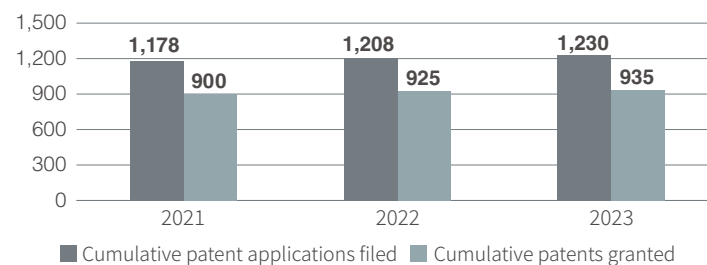

Stephen Pao
Business Assurance Director
Taipei, Taiwan
06 May, 2025
WWW.SGS.COM

TWLPF 5008 Issue 2502

◆ Errata of the 2023 ESG Report

- Innovation and R&D / II. Intellectual Property / Status of patent applications over the most recent 3 years / p.54
 - ◆ Should be corrected as shown in the figure below.

● Status of patent applications over the most recent 3 years



- 3.2 Energy Saving and Carbon Reduction / I. Greenhouse Gas Emissions Statistics / p.70
 - ◆ For the updated data of "Note 1: The emission factor," please refer to Appendix 6.6 Greenhouse Gas Emissions Statistics in this report.
- 3.3 Environmental Management / 2023 Statistics on Waste Treatment Method / p.76
 - ◆ Due to adjustments in decimal rounding, the total waste generated in 2023 has been corrected to 2,784 metric tons (originally 2,785 metric tons), and the total amount of recycled and reused resources has been corrected to 227.4 metric tons (originally 227.3 metric tons).

6.2 GRI Index Table

Statement of Use	The report of Accton Tecúology was compiled with reference to GRI standards. Information disclosure period: January 1, 2024, to December 31, 2024
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standards	N/A

Universal Standard

GRI 2: General Disclosures 2021

GRI Standards	Disclosure Item	Corresponding Chapters/Sections and Explanations	Page Number
The organization and its reporting practices			
2-1	Organizational details	1.1 Company Profile	31-33
2-2	Entities included in the organization's sustainability reporting	About the Report	3
2-3	Reporting period, frequency and contact point	About the Report	3
2-4	Restatements of information	6 Appendix Errata of the 2023 ESG Report	164
2-5	External assurance	About the Report, 6 Appendix	164
Activities and workers			
2-6	Activities, value chain and other business relationships	About the Report 1.1 Company Profile 1.3 Products and Services 2.3 Sustainable Supply Chain	3 31-33 36-37 63
2-7	Employees	4.1 Talent Attraction and Retention	98-108
2-8	Workers who are not employees	4.1 Talent Attraction and Retention	98-108
Governance			
2-9	Governance structure and composition	1.5 Corporate Governance	42-45
2-10	Nomination and selection of the highest governance body	1.5 Corporate Governance	42-45

GRI Standards	Disclosure Item	Corresponding Chapters/Sections and Explanations	Page Number
2-11	Chair of the highest governance body	1.5 Corporate Governance	42-45
2-12	Role of the highest governance body in overseeing the management of impacts	1.5 Corporate Governance	42-45
2-13	Delegation of responsibility for managing impacts	1.5 Corporate Governance	42-45
2-14	Role of the highest governance body in sustainability reporting	1.5 Corporate Governance Sustainable Management	42-45 4
2-15	Conflicts of interest	1.5 Corporate Governance	42-45
2-17	Collective knowledge of the highest governance body	1.5 Corporate Governance	42-45
2-18	Evaluation of the performance of the highest governance body	1.5 Corporate Governance	42-45
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	Message from the Chairman Message from the Chair of the ESG Committee	1 2
2-23	Policy commitments	Sustainable Management 2.3 Sustainable Supply Chain 4.1 Talent Attraction and Retention Please refer to: Accton Sustainable Development Policy and Commitment	4 63 98
2-24	Embedding policy commitments	Sustainable Management 1.6 Ethical Management 4.1 Talent Attraction and Retention	4 46-48 98
2-25	Processes to remediate negative impacts	1.6 Ethical Management 4.1 Talent Attraction and Retention	46-48 98-121
2-26	Mechanisms for seeking advice and raising concerns	1.6 Ethical Management 4.1 Talent Attraction and Retention	46-48 98-121
2-27	Compliance with laws and regulations	1.6 Ethical Management	46-48
2-28	Membership associations	ESG Achievements	14
Stakeholder engagement			
2-29	Approach to stakeholder engagement	Material Topics & Stakeholder Engagement	15-29

Material Topic

GRI 3: Material Topic2021

GRI Standards	Disclosure Item	Corresponding Chapters/Sections and Explanations	Page Number
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	Material Topics & Stakeholder Engagement	15-18
3-2	List of material topics		16
3-3	Management of material topics		19-26

Economic/Governance

GRI Standards	Disclosure Item	Corresponding Chapters/Sections and Explanations	Page Number
Responsible Supply Chain			
3-3	Management of material topics	Material Topics & Stakeholder Engagement	19-26
GRI 204 : Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	2.3 Sustainable Supply Chain	63-70
GRI 308 : Supplier Environmental Assessment			
308-1	New suppliers that were screened using environmental criteria	2.3 Sustainable Supply Chain	63-70
GRI 414 : Supplier Social Assessment			
414-1	New suppliers that were screened using social criteria	2.3 Sustainable Supply Chain	63-70
Information Security Management			
3-3	Management of material topics	Material Topics & Stakeholder Engagement	19-26
Customized Topic	Information security Management	2.1.2 Information Security Management	56-58

GRI Standards	Disclosure Item	Corresponding Chapters/Sections and Explanations	Page Number
Innovation and R&D			
3-3	Management of material topics	Material Topics & Stakeholder Engagement	19-26
Customized Topic	Innovation and R&D	2.2 Innovation and R&D	60-62

Environmental

GRI Standards	Disclosure Item	Corresponding Chapters/Sections and Explanations	Page Number
Climate Change and Strategy			
3-3	Management of material topics	Material Topics & Stakeholder Engagement	19-26
GRI 201 : Economic Performance 2016			
201-2	Financial implications and other risks and opportunities due to climate change	3.1 Climate Change and Strategy	72-79
Energy Management			
3-3	Management of material topics	3.2 Energy Saving and Carbon Reduction	19-26
GRI 302 : Energy 2016			
302-1	Energy consumption within the organization	3.2 Energy Saving and Carbon Reduction	82
302-3	Energy intensity	3.2 Energy Saving and Carbon Reduction	82
302-4	Reduction of energy consumption	3.2 Energy Saving and Carbon Reduction	81-83
GRI 305 : Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	3.2 Energy Saving and Carbon Reduction	80-81, 172
305-2	Energy indirect (Scope 2) GHG emissions	3.2 Energy Saving and Carbon Reduction	80-81, 172

GRI Standards	Disclosure Item	Corresponding Chapters/Sections and Explanations	Page Number
305-3	Other indirect (Scope 3) GHG emissions	3.2 Energy Saving and Carbon Reduction	80-81, 172
305-4	GHG emissions intensity	3.2 Energy Saving and Carbon Reduction	81
305-5	Reduction of GHG emissions	3.2 Energy Saving and Carbon Reduction	80-81
Green Products			
3-3	Management of material topics	Material Topics & Stakeholder Engagement	19-26
Customized Topic	Green Products	3.4 Green Product Management	90-93

Social

GRI Standards	Disclosure Item	Corresponding Chapters/Sections and Explanations	Page Number
Occupational Health and Safety			
3-3	Management of material topics	Material Topics & Stakeholder Engagement	19-26
GRI 403 : Occupational Health and Safety 2018			
403-1	Occupational Safety and Health Management System	4.3 Safeguarding Employee Safety	137-145
403-2	Hazard identification, risk assessment, and incident investigation	4.3 Safeguarding Employee Safety	137-145
403-3	Occupational health services	4.4 Safeguarding Employee Health	146-149
403-4	Worker participation, consultation, and communication on occupational health and safety	4.3 Safeguarding Employee Safety	137-145
403-5	Worker training on occupational health and safety	4.3 Safeguarding Employee Safety	137-145
403-6	Promotion of worker health	4.4 Safeguarding Employee Health	146-149

GRI Standards	Disclosure Item	Corresponding Chapters/Sections and Explanations	Page Number
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.3 Safeguarding Employee Safety	137-145
403-8	Workers covered by an occupational health and safety management system	4.3 Safeguarding Employee Safety	137-145
403-9	Work-related injuries	4.3 Safeguarding Employee Safety	137-145
Talent Development			
3-3	Management of material topics	Material Topics & Stakeholder Engagement	19-26
GRI 404 : Training and Education 2016			
404-1	Average hours of training per year per employee	4.2 Talent Learning and Development	122-128
404-2	Programs for upgrading employee skills and transition assistance programs	4.2 Talent Learning and Development	122-128
404-3	Percentage of employees receiving regular performance and career development reviews	4.2 Talent Learning and Development	129-132

Topic-specific Disclosures

GRI Standards	Disclosure Item	Corresponding Chapters/Sections and Explanations	Page Number
Human Rights			
GRI 406 : Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	1.6 Ethical Management 4.1 Talent Attraction and Retention	46-48 98-118

6.3 United Nations Global Compact Index

Category	10 Principles	Report Chapters or Policies
Human Rights	Businesses should support and respect the protection of internationally proclaimed human rights	
	Make sure that they are not complicit in human rights abuses.	
Labor	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	Sustainable Management 、 2.3 Sustainable Supply Chain, 4.1 Talent Attraction and Retention Accton Sustainable Procurement Guidelines , Sustainable Development Best Practice Principles , Responsible Business Alliance(RBA)
	The elimination of all forms of forced and compulsory labor	
	The effective abolition of child labor	
	The elimination of discrimination in respect of employment and occupation	
Environment	Businesses should support a precautionary approach to environmental challenges	2.2 Innovation and R&D 、 3.1 Climate Change and Strategy 、 3.3 Environmental Management 、 3.4 Green Product Management Energy Policy , Environment, Safety, and Health Policies , ISO 14001:2015 , ISO14064-1:2018 , ISO 50001:2018 , Carbon Footprint ISO 14067:2018
	Undertake initiatives to promote greater environmental responsibility	
	Encourage the development and diffusion of environmentally friendly technologies	
Anti-Corruption	Businesses should work against corruption in all its forms, including extortion and bribery	1.6 Ethical Management Accton ESG Policy , Code of Ethical Conduct , Employee Code of Ethical Conduct , Responsible Business Alliance(RBA)

6.4 SASB

Topic	No.	Calculation Metrics	Description and Corresponding Chapters
Product Information Security	TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products.	Please refer to 2.1.2 Information Security Management
Employee Diversity and Inclusion	TC-HW-330a.1	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Please refer to 4.1 Talent Attraction and Retention
Supply Chain Management	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	No-high risk facilities (suppliers that have implemented RBA VAP in this written survey have a compliance rate of no less than 80%)
	TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances	In 2024, a total of 105 key suppliers responded to Accton's RBA Standards survey. For details, please refer to 2.3 Sustainable Supply Chain
Material Procurement	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	In 2024, a total of 214 suppliers completed the conflict minerals management and due diligence risk identification and assessment, with 100% compliance.
Product Lifecycle Management	TC-HW-410a.1	Percentage of annual revenue derived from products compliant with IEC 62474 reporting requirements	Accton Group reviews domestic and international regulations on restricted hazardous substances and updates the Accton Group hazardous substances management guidelines to include chemicals of concern covered by the IEC 62474 materials declaration. All set criteria are met. Refer to 3.4 Green Product Management for related management approaches.
	TC-HW-410a.2	Percentage of annual revenue from products compliant with EPEAT criteria or equivalent	Not applicable
	TC-HW-410a.3	Percentage of annual revenue derived from products compliant with energy efficiency certification	Not applicable
	TC-HW-410a.4	Weight of scrapped products and electronic waste recycled, recycling percentage	Weight: 49.22 metric tons. Recycling percentage: 100%. Since Accton operates in the B2B sector, the disclosure covers the weight of scrapped products and electronic waste at the manufacturing stage. (Same as Indicator 5 of 6.5 Sustainability Disclosure Indicators - Communications and Internet Industry)

Activity Indicators	No.	Description and Corresponding Chapters
Number of units produced by product category	TC-HW-000.A	Not applicable to Accton's product type
Area of manufacturing facilities	TC-HW-000.B	Not applicable to Accton's product type
Percentage of production from owned facilities	TC-HW-000.C	Not applicable to Accton's product type

6.5 Sustainability Disclosure Indicators - Communication Network Industry

No.	Indicator	Type of Indicator	Annual Disclosure	Unit	Note
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	Total energy consumption : 300,687.4 GJ Percentage of purchased electricity : 99.21% Renewable energy usage rate : 0%	GJ (gigajoules), %	Please refer to 3.3 Environmental Management
2	Total water withdrawal and total water consumption	Quantitative	Total water withdrawal : 231.4 Total water consumption : 207.9	1,000m ³	Please refer to 3.3 Environmental Management
3	Weight of hazardous waste generated and recycling percentage	Quantitative	Total weight of hazardous waste : 6 tons Recycling percentage : 0%	Tons (t), %	Due to current waste unable to be separated for recycling, incineration and thermal treatment methods are adopted.
4	Description of types, numbers, and rates of occupational injuries	Quantitative	Please refer to section 4.3 Safeguarding Employee Safety	Quantity, %	
5	Disclosure of product lifecycle management: including the weight of scrapped products and electronic waste, and recycling percentage (Note 1)	Quantitative	Weight : 49.22 tons Recycling percentage : 100%	Tons (t), %	Since Accton operates in the B2B sector, the disclosure covers the weight of scrapped products and electronic waste at the manufacturing stage.
6	Description of risk management related to the use of critical materials	Qualitative description	According to the OECD's "Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High Risk Areas", CMRT/CRT survey standards for tantalum, tungsten, and cobalt are defined as critical minerals. Conducted quarterly audits with corrective actions. Completed all customer surveys as required. Ensured 100% conflict-free materials in Accton Group.	Not applicable	Please refer to 2.3 Sustainable Supply Chain "Conflict Minerals."
7	Total monetary losses due to legal actions related to anti-competitive behavior	Quantitative	No such losses have occurred in Accton's operational history	Reporting currency	
8	Output of main products by product type	Quantitative	Please refer to the chart below	Varies by product type	

Note 1: Includes sales of material leftovers or other recycling processes, relevant explanations should be provided.

Indicator 8: Output of main products by product type

Unit: Thousands/Pcs (EA)

Year Production Value Main Products (or Department)	2024		
	Capacity	Production	Value
Network Switches	2,532,629	2,439,352	56,499,418
Network Appliances	5,584,819	5,252,336	32,915,849
Network Access Switches	262,137	246,838	3,682,053
Wireless Network Equipment	392,421	387,295	381,081
Others	119,730	117,519	154,782
Total	8,891,736	8,443,340	93,633,183

6.6 Greenhouse Gas Emissions Statistics

Greenhouse Gas Emissions Data Summary Table for the Past 4 Years

Unit : tCO₂e

Plant	2021			2022				2023				2024			
	Category 1	Category 2	Category 4	Category 1	Category 2	Category 3	Category 4	Category 1	Category 2	Category 3	Category 4	Category 1	Category 2	Category 3	Category 4
Hsinchu Science Park (Accton, Edgecore)	252	3,556	700	251	2,899	795	535	286	3,006	847	580	314	3,664	1,062	728
Accton RMA	126	306	44	9	307	48	42	9	304	47	42	10	319	37	50
Zhunan Plant	2,215	7,721	1,401	548	11,234	2,219	1,553	372	13,329	36,286	1,791	285	13,179	76,316	2,135,277
Zhubei AI Park	-	-	-	-	-	-	-	-	-	-	-	238	4,922	716	1,027
Offices across Taiwan (Accton)	19	305	-	22	378	-	66	24	405	-	72	30	473	-	85
Edgecore (Taipei/Taichung/Tainan)	9	197	-	6	206	-	36	6	211	-	38	4	161	-	29
JoyTech	49	27,979	-	33	23,208	-	-	25	24,074	-	-	28	21,145	-	-
Vietnam Accton	-	-	-	-	-	-	-	0	2,147	-	-	558	5,351 ^{Note 1}	260	168,959
Subtotal	2,671	40,063	2,145	869	38,232	3,062	2,232	722	43,475	37,180	2,523	1,467	49,214	78,391	2,306,155

Note 1: In 2024, Vietnam Accton purchased 2,200 I-RECs, achieving a carbon reduction of 1,450 tCO₂e. Scope 2 emissions data for Vietnam Accton is disclosed using the market-based method, while data for other sites is based on the location-based method.

The above table uses the following electricity emission factors (kg CO₂e/kWh)

Plant	Taiwan Plants		JoyTech		Vietnam Accton	
Source	Taiwan Power Company		China Southern Power Grid		Power Grid	
ESG Report Year	Year	Emission Factor	Year	Emission Factor	Year	Emission Factor
2024	2023	0.474	2023	0.9489	2024	0.6590
2023	2022	0.509	2021	0.9489	2023	0.7221
2022	2021	0.502	2020	0.9489	-	-

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