

SUSTAINABILITY REPORT 2025



Table of Contents

Report Description

3

Letter from Management

4

2025 Sustainability Report Highlights

5

1 About Ardentec

Company Overview	8
Market Scale and Performance	9
Awards and Recognitions	14
External Engagements	15

2 Sustainable Development System

Sustainable Development Policies and Practices	20
Sustainable Development Promotion Platform	21
Stakeholder and Materiality Topics Identification and Analysis	24
Stakeholder Engagement	45

3 Corporate Governance

Corporate Governance Principles	50
Integrity in Business Operations / Code of Ethics	54
Internal Controls	55
Risk Management	56
Compliance with Laws and Regulations	58

4 Professional Services and Technological Development

Technical Expertise and Professional Services	61
Business Continuity	64
Development Strategies and Innovation R&D	65
Intellectual Property and Trade Secrets	67
Information Security and Protection of Customer Confidentiality	70
Customer Service	72
Sustainable Supply Chain	74

5 Environmental Sustainability

Environmental Policy	79
Climate Change Adaptation and Mitigation	79
Sustainable Green Transition	91
Water Management	98
Waste and Circular Economy	100
Mitigation of Other Environmental Impacts	102

6 Workplace Inclusion

Inclusive and Friendly Workplace	108
Employment Based on Suitability and Competence	117
Labor-Management Harmony	130
Occupational Health and Safety	135

7 Social Impact

Recognition of Outstanding Research	146
Support for Arts and Cultural Education	147
Care for Vulnerable Groups	151

Annexes

1. Independent Assurance Opinion Statement	154
2. Independent Assurance Opinion Statement (ISAE 3000)	155
3. GRI Content Index	156
4. Sustainability Accounting Standards Board(SASB) Index and Sustainability Disclosure Indicators of Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies(2023-12)	164

Report Description

Report Period and Publication

This Sustainability Report is the 14th Report published by Ardentec Corporation, disclosing the Company's sustainability performance from January 1st, 2025, to December 31st, 2025. The report is available for download in both [Chinese and English](#) on the Company's official website. Ardentec publishes an annual report on its sustainability-related performance:

Previous Edition Release Date		Current Edition Release Date		Next Edition Release Date
2025.07	➡	2026.08	➡	2027.08

The reporting period of this Sustainability Report aligns with the Company's consolidated financial statements. To ensure completeness and comparability, any information with a different reporting period will be specifically indicated in the relevant section.

Scope of Report

The scope of disclosure in this Sustainability Report is consistent with the consolidated financial statements. Including the environmental, social, and governance (ESG) performance of Ardentec Corporation, Ardentec Singapore Pte. Ltd., Ardentec Korea Co., Ltd., Ardentec Nanjing Co., Ltd, GIGA Solution Tech. Co., Ltd., and other subsidiaries. Any deviations from this scope will be specifically indicated in the relevant section.

Verification

This Report has been verified by a third-party verification body, British Standards Institution Taiwan (BSI Taiwan), following the GRI standards and Type 2 of AA1000 Assurance Standard v3: The Moderate Assurance, Moderate Assurance for SASB Standard(s) Type 1, and ISAE 3000 Limited assurance engagement. BSI has issued an independent assurance statement, which is included in the annex of this report.

Contact Information

Ardentec Corporation Sustainability System Division

Address	No. 3, Gongye 3rd Rd., Hukou Township, Hsinchu County 303036, Taiwan (R.O.C.)	Website	web.ardentec.com / esg.ardentec.com
Tel	+886-3-5976688 #1211	Email	esg@ardentec.com

Reporting Principles and Guidelines

In addition to adhering to the Global Reporting Initiative (GRI) Standards, the AA1000 AP (2018) Accountability Principles Standard, the Task Force on Climate-related/Nature-related Financial Disclosures (TCFD/TNFD) recommendations, the Sustainability Accounting Standards Board (SASB) standards, and the Sustainability Disclosure Indicators of the Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies (2018), Ardentec Corporation has officially initiated the implementation planning of the IFRS Sustainability Disclosure Standards, including IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures.

In response to international sustainability disclosure trends and investor expectations for the comparability of sustainability information, the Company aims to complete a gap analysis and formulate an implementation plan for the IFRS Sustainability Disclosure Standards by 2025. Starting with this report, the Company will progressively disclose governance, strategy, risk management, and metrics and targets information in alignment with the spirit of the IFRS Standards within the existing sustainability reporting framework.

The financial figures in this report are audited and verified by PricewaterhouseCoopers Taiwan (PwC Taiwan) in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards (IFRSs), International Accounting Standards, interpretations, and interpretative announcements recognized and published by the Financial Supervisory Commission. The financial figures are calculated in New Taiwan Dollars. The dates in this report are recorded in the Gregorian calendar. Environmental, safety, and health performance data are expressed using internationally recognized indicators and metrics reported to the relevant regulatory authorities.

Content Management Process of the Report and Publication

The content of this Report is managed by the Sustainability Systems Department at headquarters, in accordance with the "Sustainability Report Preparation and Assurance Procedure" to ensure overall planning and communication integration. In the first phase, the heads of the companies within the report's scope collect the information, which is then approved by department managers before submission. In the second phase, the Sustainability Systems Department at headquarters compiles the information, which is then returned to the original data-providing units for review and confirmation. The final draft is to be approved by the ESG Sustainability Operation Committee and discussed for approval by the Board of Directors for publication in July 2026.



Restatements of Information

The 2024 Sustainability Report (CH5) originally disclosed the 2023 and 2024 water withdrawal figures for "Water Resource Management". After verification by the British Standards Institution (BSI) based on ISAE 3000, the data was amended. The related water consumption, water discharge, water use, and discharge intensity have also been modified accordingly. For details, please refer to the explanation in the relevant section of this report ([CH5-4-1](#)).

The data related to new hires and terminations disclosed in Chapter 6 of this report, in response to recommendations from external verification and reevaluation this year, have been retrospectively corrected and restated in this year's report to maintain data continuity and comparability. The revised data is detailed in the relevant section of this report ([CH6-1-2](#)).

2025 Sustainability Report: Letter from Management

Reshape sustainable value with technological passion and governance rationality.

Dear friends concerned with the sustainable development of Ardentec:

Stepping into 2025, Ardentec Corporation stands at a new starting point of semiconductor technical innovation and the reorganization of the global industrial chain. We always uphold the core philosophy of being "A Testing Partner You Can Trust," creating precise value for the semiconductor industry chain with the "passion" for technical research and development and the "rationality" of professional diagnostics. In the face of complex geopolitical challenges and climate change, Ardentec has not only deepened its global service network across Europe, Asia, and the Americas but also transformed sustainable thinking into the core resilience of the company, laying a new foundation for steady growth in the next phase.

To lead the company towards a new milestone, the succession and transition of key executive management was completed on May 29, 2026, with the former Senior Vice President, Mr. Jimmy Wang, assuming the role of the new General Manager. In the future, he will continue to implement the existing sustainability blueprint and guide the management team to further enhance corporate resilience.

Ethical Governance, Align with IFRS Sustainability Disclosure Standards

Ardentec consistently regards transparent governance as the cornerstone of its operations, incorporating key ESG metrics into the remuneration incentive mechanisms for senior management. Through cross-departmental collaboration, Ardentec ensures that the executive team is closely aligned with the Company's long-term sustainability goals. In 2025, we not only received high recognition for ranking in the top 5% of "Corporate Governance Evaluation" for TPEX-listed companies for the ninth consecutive year, but also proactively initiated the plan to implement the IFRS Sustainability Disclosure Standards (S1 and S2), with the aim of deeply integrating climate risk management with financial information.

LEED Gold Certified Green Building: Leading the Way Toward Net-Zero and Harmony with Nature

This year's Sustainability Report features the "Longevity New Site" as its visual core. This advanced factory area, built with an investment of NT\$2.2 billion, represents Ardentec Corporation's concrete practice of green transition. The Longevity site is scheduled for completion in 2025, with sustainability benefits integrated from the design outset, earning both international LEED Gold Certification and Taiwan's EEWH Gold-level Green Building Label (EEWH). Additionally, in our international expansion, we have consistently implemented sustainable thinking. The second factory of the Singapore Subsidiary, completed in 2024, has successfully obtained the highest honor in Singapore's green building certification—the BCA Green Mark Platinum—and will officially commence operations in 2025, demonstrating Ardentec's steadfast commitment to the Environment while expanding global capacity.

Under the self-imposed long-term Net Zero emissions vision, as a member of RE100, we are steadily progressing towards the target of 100% renewable energy usage by 2050. Following the introduction of the TNFD framework and the release of the Biodiversity Declaration in 2024, we officially obtained SBTi approval for the Near-term target in April 2026. Moving forward, we will continue to integrate data and

resources from our upstream and downstream supply chains in alignment with this target, aiming to safeguard natural capital throughout the production process. Our tangible actions are in response to the 1.5° C temperature control target, contributing to meaningful impacts in environmental adaptation and mitigation.

Cultivate Talent for an Inclusive Workplace, Enhance Value Chain Resilience

In 2025, we will fully promote a diverse, equitable, and inclusive workplace culture, select outstanding internal lecturers through the "Golden Ardentec Award," and expand industry-academia collaboration plans to build a practical platform for the new generation of technical talent. In the area of General Employee Health Management, we were further honored with the "Group Health Protection Award" from the Ministry of Health and Welfare. In terms of implementing Respect for Human Rights and Business Ethics, Ardentec Headquarters and its subsidiaries in Singapore, Nanjing, and GIGA all achieved a perfect score of 200 points in 2025, attaining the highest honor of "Platinum Level" in the RBA VAP external audit. This spirit also extends to our supply chain network. We promote Conflict Minerals Due Diligence and Supplier Self-Assessment Questionnaire (SAQ), fostering a positive cycle and laying the foundation for the overall decarbonization transition of the supply chain. We firmly believe that only by building a resilient supply chain with our supplier partners can we remain steadfast amidst the fierce market competition.

Looking back on past challenges, Ardentec has always held on to its original aspirations. In the future, we will continue to join hands with our employees and global partners to steadily navigate environmental changes and jointly create a sustainable, inclusive, and resilient society.

Ardentec Corporation Chairman
and Chief Executive Officer
Chih-Yuan Lu

President, and Chairman of the
ESG Sustainability Operation
Committee of Ardentec
Jimmy Wang

盧志遠

王進明



2025 Sustainability Report Highlights



Honors

Excellence in Governance, Leading Sustainability

Environment

Low-carbon operations, green transition



Exemplary Governance TOP 5%

Ranked in the top **5%** of the over-the-counter group in the "Corporate Governance Evaluation" by the TWSE/TPEX for **9** consecutive years.



Financial Resilience

In 2025, the consolidated revenue reached **14.028** billion yuan, with an after-tax net profit of **2.840** billion yuan.



Carbon Reduction Results

The Greenhouse Gas Emission Reduction Rate compared to the base year (2020) **decreased by 13.7%**, and energy intensity **declined by 6.7 GJ/NT\$ Million year-on-year**.



Green Energy

Renewable energy (including self-built solar and certificates) reached **36.74 million kWh**, accounting for **16.1%** of total electricity consumption, with an additional **176,000 kWh** from small hydropower generation.



International Metrics Recognition

Awarded CDP Climate Change **A Grade** (Management Level) and Water Security **A- Grade**.



Important Milestone

The newly constructed Longevity site has obtained both the **international LEED Gold certification** and **Taiwan's EEWB Gold-level Green Building label**.



Resource Recycling

Waste Reuse Rate reached **98.6%**, exceeding the annual sustainability goals.



Green Production Benefits

Do **73** energy conservation projects, accumulating electricity savings of **37,461** gigajoules (GJ).



Sustainable Information Quality

First internal audit of sustainable information; received the TCSA Taiwan Corporate Sustainability Awards – Sustainability Report **Silver Award**.



Alignment with International Standards

The Board of Directors approved the "Sustainability Information Management Procedures," actively aligning with IFRS S1/S2 and the sustainable governance framework.



Climate Commitment

Officially attained SBTi-approved near-term science-based target in April 2026.



Biodiversity Deployment

Implementing the TNFD LEAP Approach for Nature-related Risk and Opportunity Assessment; continuing climate action including **11th** years of organizing beach clean-ups; supporting ecological paddy wetland restoration projects; ongoing adoption of national forest land since 2021, among other initiatives.

Governance

Digital Resilience, Professional Trust



Process Automation

Automation has been introduced to testing machines, increasing the human-machine ratio by **63%**.



AI Application

Applied Image Recognition to Enhance Production Efficiency and Quality, and Further Researched the Integration of AI-Driven Judgment Concepts into the System to Strengthen Recognition Capabilities.



Information Security Protection

Obtained comprehensive international certifications for information security and business continuity, including ISO 27001, ISO 22301, Common Criteria, GSMA, ISO 21434, and TISAX.



Intellectual Property Protection

Obtained Taiwan Intellectual Property Management System (TIPS) **Level A** certification, achieving **100%** completion of internal intellectual property training (**1,710** participants).



Responsible Supply Chain

Headquarters achieved a local procurement rate of **90%**; a total of **149** suppliers signed the CSR Confirmation Letter, implementing conflict minerals due diligence.



RBA Excellence Standards

All four major sites have received the RBA VAP **Platinum Level** certification with a perfect score of 200 points. The headquarters, Nanjing, and the GIGA Subsidiary have obtained the Factory of Choice (FOC) certification.

Social

Shared Talent, Deepening Impact



A Diverse Workplace

The number of employees with disabilities exceeds legal requirements, reaching **131%**, implementing workplace equality.



Human Rights Governance

Established a "Zero Fees" Recruitment Policy, with a **93%** Retention Rate for Foreign Migrant Workers.



Comprehensive Talent Development

Total training hours exceeded **100,000** annually; the Corporate Internship Program achieved a **52%** retention rate.



Model for Occupational Health

Awarded the Bronze Award in the "Community Health Guardian Award" by the Health Promotion Administration and ranked among the top **10%** of outstanding enterprises in the Occupational Health and Safety performance evaluation report by the Occupational Safety and Health Administration.



Deepening Social Impact

Supported the OCPA Outstanding Young Researcher Award for **4** consecutive years; promoted the documentary "Mountain Makers," impacting over **1,400** people by raising awareness of the semiconductor spirit.



Employee Participation in Public Welfare

The Company encouraged colleagues to donate independently, with the combined annual donation amount to disadvantaged groups reaching **NT\$1,832,000**.

CHAPTER

1

About Ardentec

1.1 Company Overview	8
1.2 Market Scale and Performance	9
1.3 Awards and Recognitions	14
1.4 External Engagements	15

1.1 Company Overview

2025 Performance Highlights



The consolidated revenue for 2025 reached **NT\$14,028,461** thousand, with an after-tax net profit of **NT\$2,840,237** thousand.



Major Investments' Longevity site is set for completion in the second quarter of 2025 and will receive the **international LEED Gold Certification** and **Taiwan's EEWH Gold-level Green Building Label (EEWH)**.



Chairman Dr. Lu, Chih-Yuan was awarded the **"2025 Future Science Prize-Mathematics and Computer Science Prize."**



TCSA Taiwan Corporate Sustainability Award - **Silver Award** for Sustainability Reporting

1.1.1 Introduction and Products & Services

Ardentec Corporation is a publicly traded professional semiconductor testing company listed on the Taipei Exchange (TPEX), with a total capital of NT\$4.9 billion as of 2025. Leveraging its industry-leading engineering capabilities, robust quality management systems, and advanced information technology services, Ardentec Corporation has established long-term partnerships with leading domestic and international semiconductor companies through vertical industry integration. The Company stands as a leading provider of wafer testing services in Taiwan.

Ardentec is located in the Hsinchu Industrial Park in Hukou Township, Hsinchu County, Taiwan. The headquarters consists of five manufacturing complexes with six factories, including the Keystone Site, Talent Site Phases 1 and 2, Glory Site, Prosperity Site, and Longevity Site. Along with subsidiaries in Pyeongtaek, South Korea; Hsinchu (GIGA), Taiwan; Nanjing, China; and Singapore, a total of 14 testing facilities establish a service hub within the pan-Asian service network, forming a comprehensive business development and testing operations platform across Europe, Asia, and the Americas.

1.1.2 Corporate Values

Ardentec is committed to providing professional and trustworthy customer service while offering compassionate care and comprehensive benefits to its employees, establishing itself as a model company for promoting socioeconomic development and fostering a positive industrial cycle. True to the essence of its name, "Ardentec" combines the passion of its employees, customers, suppliers, and partners with a rational approach to create meaningful value across the industry value chain. With a spirit of enthusiasm and pragmatism, Ardentec integrates three key dimensions of sustainable development — environmental protection, employee well-being, and social contribution — into its corporate governance and operations, striving to achieve sustainable growth for the Company, its employees, the environment, and society.

Corporate Values



Seeking excellence in continuous improvement
to provide customers with total solutions



Embracing passion and innovation
to grow with global semiconductor industry



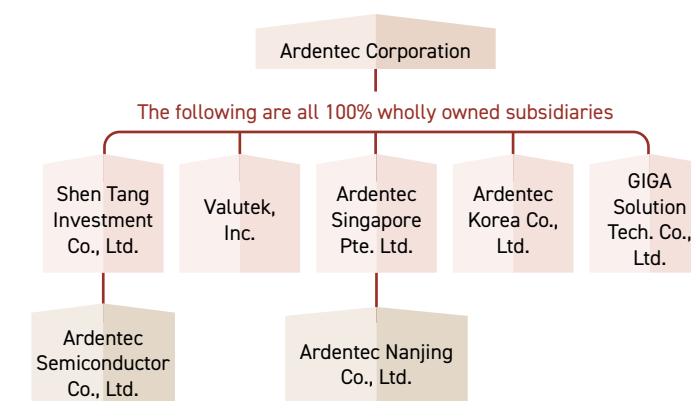
Adopting people-oriented policies
to care for the life of others



Insisting on honest operation
and caring for the sustainable development of society and environment

1.1.3 Organizational Structure

Ardentec and Its Affiliate Organizations

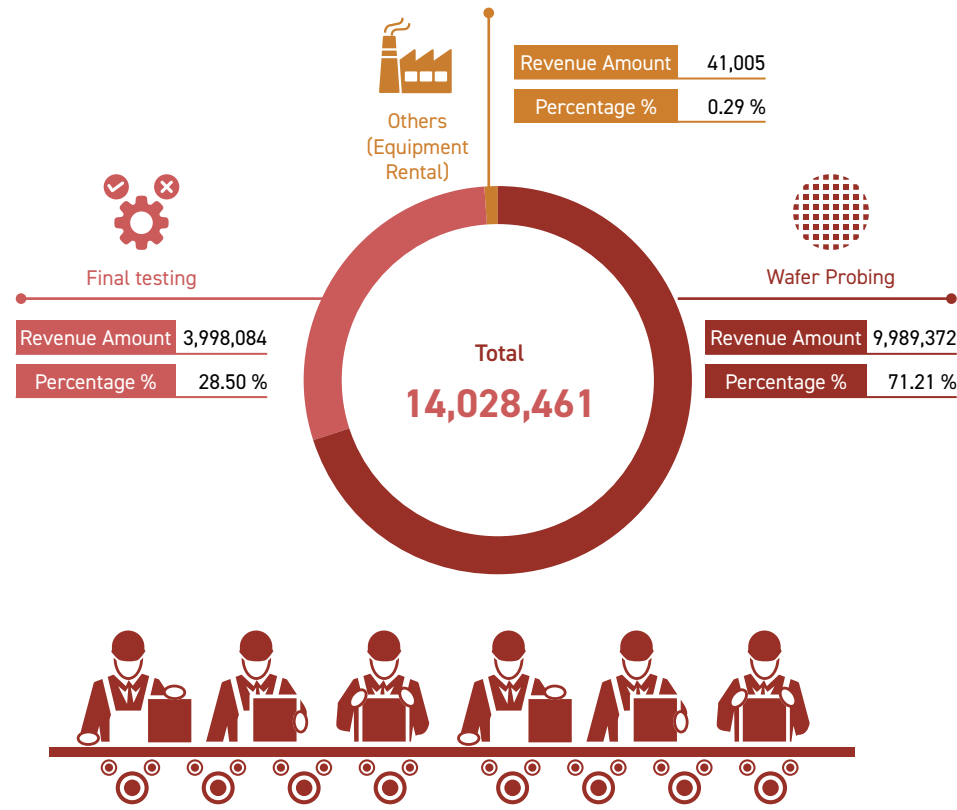


1.2 Market Scale and Performance

1.2.1 Operational Performance

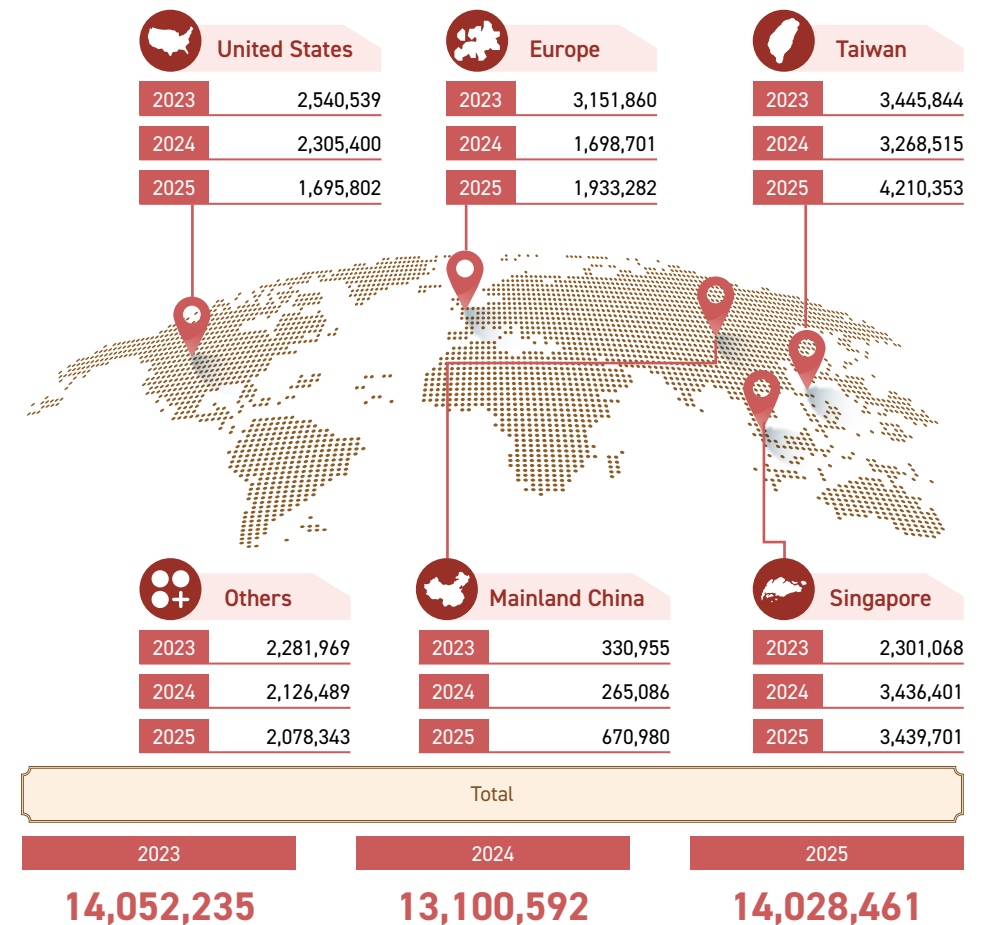
2025 Product Revenue Proportion

Unit: NT\$ Thousands



Testing Service Revenue by Region (2023-2025)

Unit: NT\$ Thousands



Financial Performance (Consolidated Revenue) (2023-2025)

Unit: NT\$ Thousands

Items	2023	2024	2025
Operating Revenue	14,052,235	13,100,592	14,028,461
Operating Costs and Expenses	10,646,948	10,747,020	10,463,377
Net Operating Profit	3,405,287	2,353,572	3,565,084
Non-operating Income and Expenses	(25,964)	63,268	46,568
Profit before Tax	3,379,323	2,416,840	3,611,652
Income Tax Expenses	633,062	312,573	771,415



Net Profit for the Period

2,746,261

2,104,267

2,840,237

Note1: The above consolidated revenue includes the headquarters and the four subsidiaries: GIGA, Singapore, South Korea, and Nanjing.

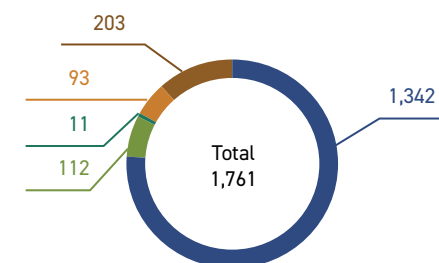
Note2: In 2025, Ardentec Corporation consolidated employee remuneration and benefits expenses totaled NT\$4,043,879 thousand, shareholder compensation amounted to NT\$2,058,714 thousand, and community expenditures were NT\$3,115 thousand. For other detailed financial information, please refer to the company's financial report.

2025 Production Scale

Headquarters Singapore South Korea Nanjing GIGA

Total Wafer (12" equivalent) Production Volume

Unit: Thousands of Pieces

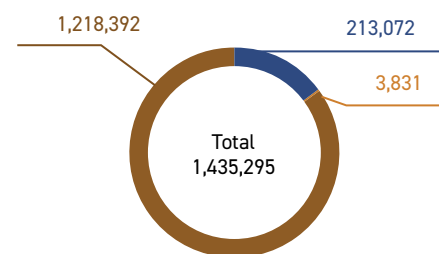


Percentage of Production from Owned Equipment

Headquarters	100%
Singapore	100%
South Korea	100%
Nanjing	100%
GIGA	100%

Total IC Production Volume

Unit: Thousands of Pieces



Percentage of Production from Owned Equipment

Headquarters	100%
Singapore	-
South Korea	-
Nanjing	100%
GIGA	100%

Note1: 12" equivalent refers to the conversion of 6" and 8" production into 12" equivalent using area ratios.

Note2: The Singapore and Korea Subsidiaries do not have IC testing business.

Major Investments

In response to the continuous innovation and vigorous growth trends in the semiconductor industry, and to create sustained operational growth, the Company's Board of Directors approved the construction of a new factory at the Longevity Site in June 2022. The Longevity Site is situated on a 2,800-ping plot in the Longtan Park of the Hsinchu Science Park. It consists of a 9-story factory building with two interconnected underground floors and an adjoining 7-story office building. The construction project, costing approximately NT\$2.2 billion, was completed in the second quarter of 2025.

June 2022 · Construction of a new factory at the Longevity Site



Costing NT\$ 2.2 billion
2,800 ping

Completed in the second quarter of 2025

Exterior		Interior		
 Reduce Thermal Load	 Rainwater Harvesting	 Low-Emission Building Materials	 Natural Lighting	 Green Arrangements
 Process and Natural Water Reuse System	 Intelligent Energy Management Platform			

Ardentec Corporation's Longevity site integrates high-tech manufacturing and green building concepts, balancing production capacity requirements with environmental responsibility. The architectural design incorporates sustainable principles from the outset, considering the building's full life-cycle sustainability benefits. This includes high-performance exterior wall designs to reduce thermal load and carbon emissions, a rainwater harvesting and Reuse system to minimize water usage, and an intelligent Energy Management platform to enhance electricity efficiency and strengthen monitoring. The interior incorporates natural lighting, low-emission building materials, and green arrangements to provide a healthy and comfortable working environment.

The Longevity site not only meets the stringent demands for high-standard facilities in the Semiconductor Industry but also symbolizes the company's commitment to ESG and sustainable upgrades with a forward-looking approach. It has earned the LEED Gold certification and Taiwan's Gold-level Green Building Label (EEWH), demonstrating high achievements in compliance with domestic and international sustainability standards.

The aforementioned investments are financed through the Company's own funds and financing from financial institutions, and have not had a significant impact on the Company's financial position. These investments serve as the cornerstone for the Company's future growth and are expected to continue creating greater value for shareholders.



Tax Management

Approach to Tax

Ardentec adheres to the local tax regulations in Taiwan, Singapore, South Korea, and Mainland China at each operational site, ensuring full compliance with tax obligations, accurate tax calculations, and timely tax filings within the statutory deadlines.

Ardentec operates prudently and has established a transfer pricing policy. Transactions between related parties are conducted based on arm's length principles. The Company does not engage in related-party transactions to avoid tax obligations, nor does it retain profits in low-tax jurisdictions to reduce its tax liabilities.

Ardentec supports government initiatives that promote industry innovation, research and development, and reinvestment through legal and transparent tax incentive policies. The Company fosters a relationship of mutual respect with tax authorities, based on trust and information transparency.

Tax Governance and Risk Management Mechanism

Tax Governance

The Chief Financial Officer of Ardentec holds the ultimate responsibility for Tax Management, while the daily tax administration and management are conducted by the accounting manager. The accounting manager is supported by qualified and experienced tax professionals in fulfilling Ardentec's tax obligations. Additionally, Professional Services provided by external tax advisory firms are utilized to enhance expert knowledge.

The Board of Directors of Ardentec entrusts an accounting firm to oversee the quality and integrity of the Company's execution relating to accounting, auditing, financial reporting processes, and financial controls. This includes periodic review of major matters such as accounting policies and procedures, the internal control system, legal compliance, and corporate risk management, with tax compliance also included as part of legal compliance, to effectively manage tax risks.

Communication and Management of Tax Issues

During tax authority audits, Ardentec takes the initiative to visit the tax authorities for discussions on significant tax issues, collaboratively building a sound tax environment.

Ardentec participates in meetings organized by tax-related organizations, focusing on the development of international tax trends, thereby managing tax risks and enhancing competitiveness.

Ardentec's effective tax rate is lower than the statutory corporate income tax rate of 20% in the Republic of China, primarily due to Ardentec's recognition of domestic equity method investment income and the investment tax credits available under applicable tax laws. The investment tax credits amounted to NT\$39,211,863, with NT\$28,147,952 attributed to the headquarters and NT\$11,063,911 to the GIGA subsidiary. Government grant income totaled NT\$29,481,630, of which NT\$21,529,040 was attributed to the headquarters, NT\$5,692,695 to the GIGA subsidiary, NT\$2,195,057 to the Singapore subsidiary, NT\$64,838 to the South Korea subsidiary, and NT\$0 to the Nanjing subsidiary (all amounts are in New Taiwan Dollars).

Given the complexity of tax regulations and Ardentec's operational scale, the Company continuously monitors and evaluates updates to relevant tax laws and conducts internal training to ensure employees possess the necessary tax skills and awareness.

Ardentec's Net Income, Profit before Tax, and Income Tax Payments Across Global Tax Jurisdictions in 2025

Unit: NT\$ Thousands

	Operating Revenue	Net Profit/ Loss	Profit/ Loss before Tax	Income Tax Expenses	Income Taxes Paid
 Taiwan	13,257,124	4,077,615	4,842,196	764,582	506,036
 Singapore	612,716	-129,760	-137,180	-7,420	1,083
 South Korea	34,483	-9,874	-9,874	0	0
 Mainland China	259,560	-108,759	-108,759	0	0
 British Virgin Islands	-	51,261	65,514	14,253	14,253

Note: For Singapore, due to losses in 2025, an income tax profit of NT\$7,420 thousand has been recognized.

Ardentec Corporation Headquarters Income Tax for 2023-2025

Unit: NT\$ Thousands

Year		2023	2024	2025	Average
Net Profit before Tax		3,261,210	2,245,104	3,346,475	2,950,930
Income Tax Expenses	Current Income Tax	556,161	164,867	453,539	391,522
	Deferred Income Tax	-41,212	-24,031	52,699	-4,181
Effective Tax Rate (%)		16%	6%	15%	13%
Payment of Income Tax		762,933	307,908	249,828	440,223
Cash Tax Rate (%)		23%	14%	7%	15%

Profit Distribution

According to the Company's Articles of Incorporation, when the annual financial statement shows a profit, after paying taxes in accordance with the law and covering any accumulated losses from previous years, 10% of the profit shall be allocated to the statutory surplus reserve. Additionally, a special surplus reserve shall be allocated in accordance with legal requirements or actual needs. The remaining balance (including any special surplus reserve that may be reversed under applicable law), together with any undistributed earnings from prior years, will be proposed by the Board of Directors as a dividend distribution plan, subject to approval at the shareholders' meeting.

The after-tax net profit for the year 2025 is NT\$2,840,237 thousand. This was approved by the Board of Directors on March 6, 2026, and a dividend distribution of NT\$2,058,714,319 will be made to shareholders, with a cash dividend of NT\$4.2 per share.

In accordance with the Company's Articles of Incorporation, 12% of the annual profit (Please refer to the note below.) is allocated for employee compensation, and 3% for director compensation. However, if the Company has accumulated losses, they must be offset first. For the year 2025, Ardentec Corporation allocated NT\$118,110,879 for director compensation and NT\$472,443,518 for employee compensation.

Note: The annual profit refers to the profit before tax of the year, excluding the amounts allocated for employee and director compensation.

1.3 Awards and Recognitions

Awards and Recognitions in 2025

Headquarters



Chairman Dr. Lu, Chih-Yuan of Ardentec Corporation was awarded the **"2025 Future Science Prize-Mathematics and Computer Science Prize."**



BSI Taiwan **Excellence in Sustainable Development Award**



TCSA Taiwan Corporate Sustainability Award - **Silver Award for Sustainability Reporting**



TCIA Taiwan Continuous Improvement Awards - Sweet Donut team on winning the **Silver Tower 3 Star Award**



TCIA Taiwan Continuous Improvement Awards - Moba team and Passionate team on winning the **Silver Tower 3 Star Award**



Sustainability Forum by CommonWealth Magazine - **Temperature Rising Index for Pathways 1.5° C**

2025.08.06

Chairman Dr. Lu, Chih-Yuan of Ardentec Corporation was awarded the **"2025 Future Science Prize-Mathematics and Computer Science Prize"**

Future Science Prize

On August 6, Chairman Dr. Lu, Chih-Yuan of Ardentec Corporation was awarded the "Mathematics and Computer Science Prize" by the Future Science Prize in recognition of his innovation and leadership in advancing the science and technology of non-volatile semiconductor memory.

The "Future Science Prize" is a private scientific award established jointly by scientists and entrepreneurs from the Greater China region, also known as the "Chinese Nobel Prize." It focuses on original basic scientific research, honoring outstanding scientists who have made significant international impacts and demonstrated the spirit of scientific innovation and long-term value. This honor not only commends Chairman Dr. Lu, Chih-Yuan, for his long-term dedication to the semiconductor field as a scientist, but also significantly acknowledges Taiwan's innovative leadership and research development strength in the semiconductor sector.



1.4 External Engagements



Industry Exchange and Technological Innovation

By participating in various activities and affairs organized by associations and academic societies, we strengthen connections and build consensus with industry leaders, forming a win-win industrial ecosystem. We engage in discussions and exchanges on key industry and technology topics, offering insights to collectively enhance competitiveness in technology-related sectors such as semiconductors.



Headquarters^{*1}

- ▶ Semiconductor Equipment and Materials International - Taiwan Branch (SEMI Taiwan)
- ▶ SEMI Silicon Photonics Industry Alliance (SEMI SiPhIA)
- ▶ Global Semiconductor Alliance
- ▶ Taiwan Semiconductor Industry Association
- ▶ Hsinchu County Chapter of the Chinese Institute of Engineers
- ▶ Monte Jade Science & Technology Association of Taiwan
- ▶ Chinese Society for Management of Technology
- ▶ Chinese Institute of Industrial Engineers
- ▶ ITRI Alumni Association
- ▶ Internet of Things (IoT) Innovation Promotion Platform - Automotive Electronics Forum
- ▶ Chinese Society for Quality
- ▶ Pan Wen Yuan Foundation
- ▶ Feng Chia University Board of Directors
- ▶ Hsinchu Industrial Park Association
- ▶ The Allied Association for Science Park Industries



Singapore

- ▶ Singapore Business Federation (SBF)
- ▶ Singapore Semiconductor Industry Association (SSIA)



South Korea

- ▶ Eoyeon Hansan Industrial Complex Manager Association
- ▶ GG Association of Foreign-invested Companies



GIGA

- ▶ The Allied Association for Science Park Industries

*1: Vice Chairman and President of Ardentec, Chang, Chi-Ming, serves as a director and supervisor at the Taiwan Semiconductor Industry Association, an academician at the Chinese Society for Management of Technology, an executive director and vice chairman at the Chinese Professional Management Association of Hsinchu, and a board member of the Pan Wen Yuan Foundation.



Corporate Governance

In addition to its deep involvement in the semiconductor industry, Ardentec also focuses on local business development and information security protection and management, actively engaging in cross-industry information exchange on multiple fronts.



Headquarters

- ▶ Chinese Professional Management Association of Hsinchu
- ▶ Taiwan CERT/CSIRT Alliance
- ▶ Taiwan Chief Information Security Officer Alliance
- ▶ SEMI Taiwan Semiconductor Cybersecurity Committee



South Korea

- ▶ Korea Customs Logistics Association



Environmental Sustainability and Occupational Health and Safety

Actively participating in external organizations focused on environmental initiatives and climate change response, while strengthening collaboration and connections with external companies, Ardentec demonstrates its determination and commitment to combating global warming.

The Company also enhances resource integration and communication within the industry, establishing effective resource exchanges to reduce harm and losses during disaster events.



Headquarters

- ▶ Taiwan Climate Partnership
- ▶ Hsinchu Industrial Park Joint Defense Organization
- ▶ Hsinchu County Nurses Association



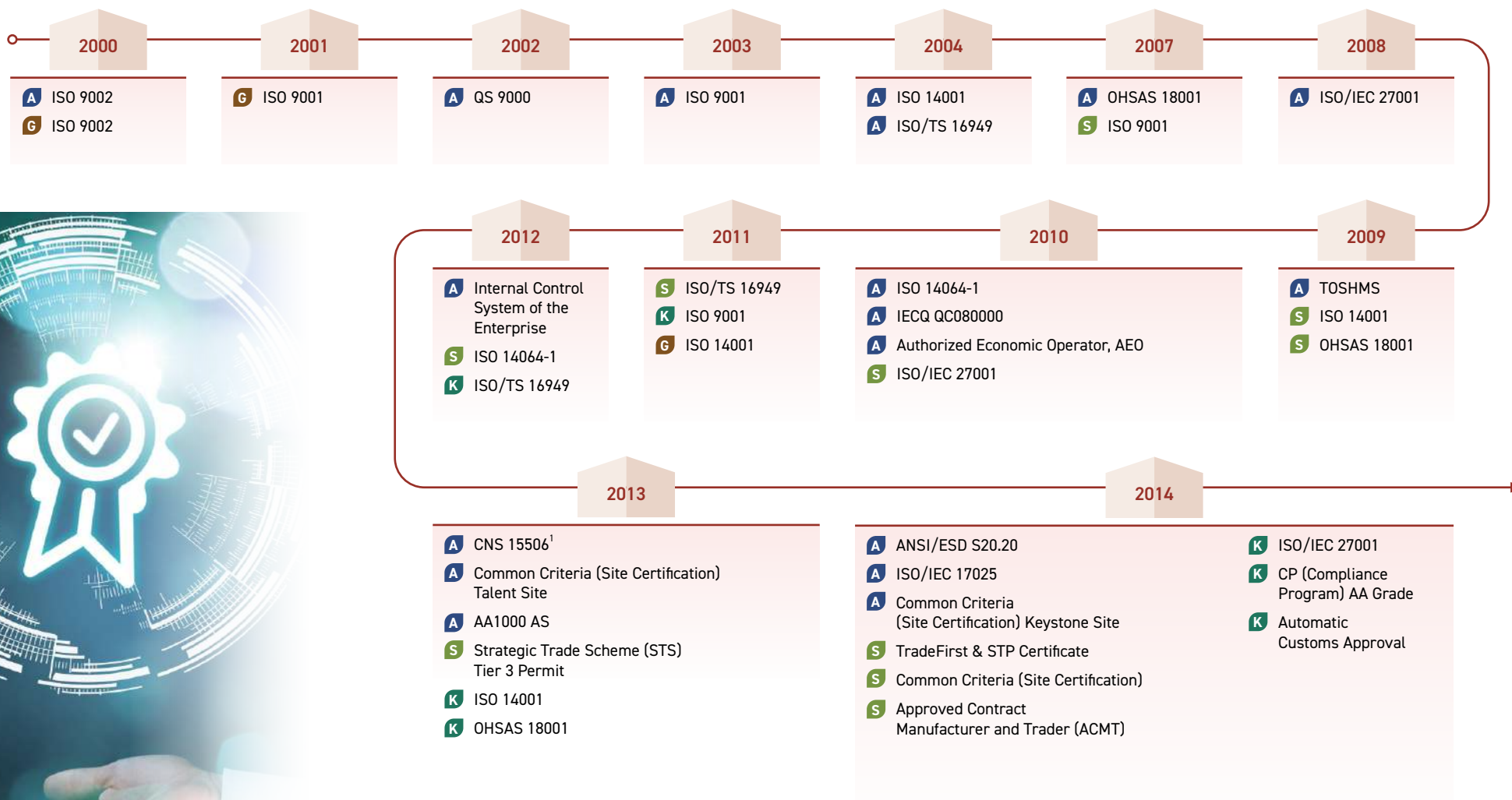
South Korea

- ▶ Korea Fire Safety Association



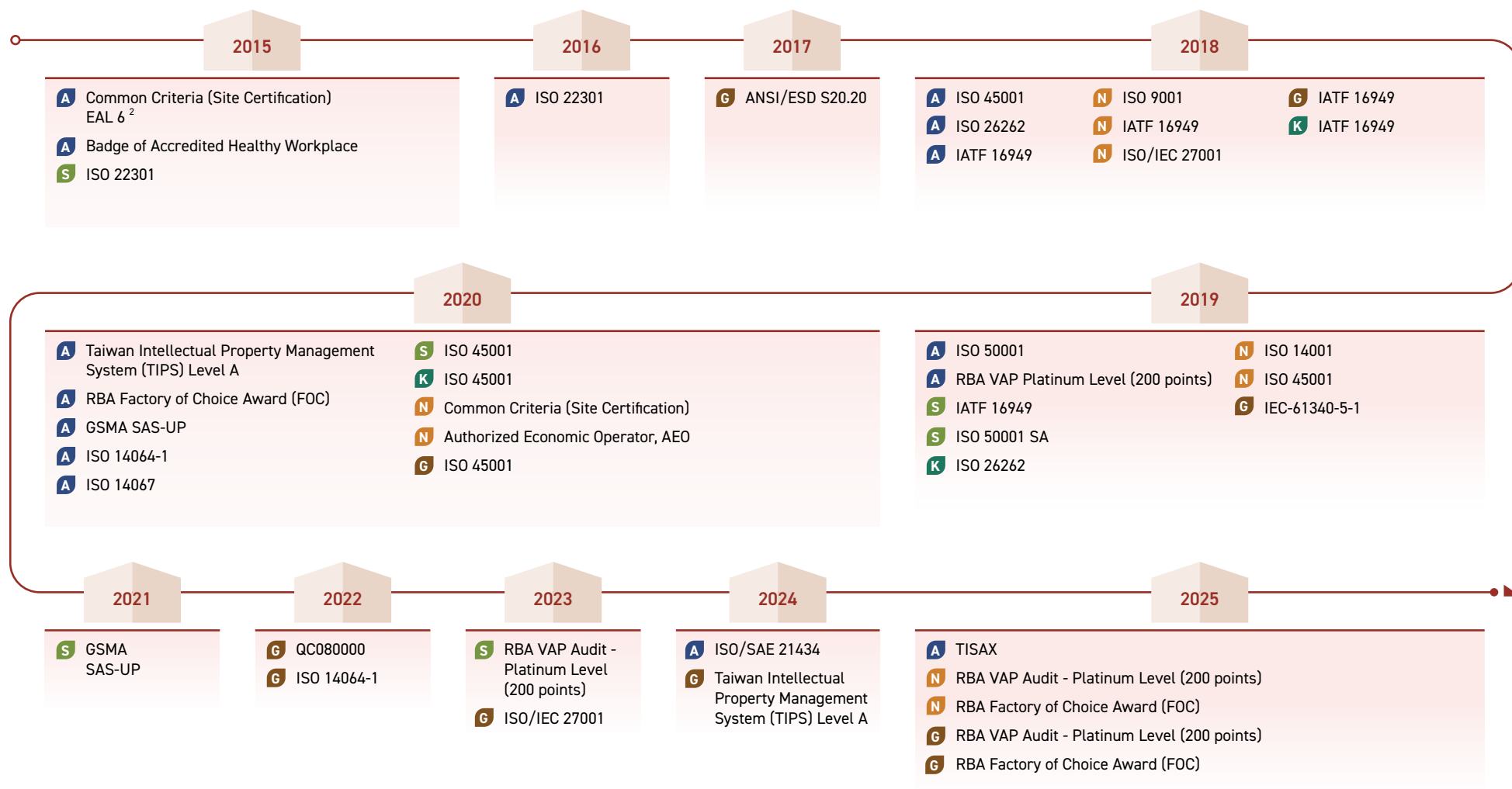
Verification/Certification Start Year of Various Standards over the Years

A Headquarters **S** Singapore **K** South Korea **N** Nanjing **G** GIGA



1: Did not continue to apply for certification since 2015.

A Headquarters **S** Singapore **K** South Korea **N** Nanjing **G** GIGA



2: Includes the data centers of the Glory Site and the Prosperity Site.

CHAPTER

2

Sustainable Development System

2.1 Sustainable Development Policies and Practices	20
2.2 Sustainable Development Promotion Platform	21
2.3 Stakeholder and Materiality Topics Identification and Analysis	24
2.4 Stakeholder Engagement	45

2.1 Sustainable Development Policies and Practices

2025 Performance Highlights



The Headquarters, Singapore Subsidiary, Nanjing Subsidiary, and GIGA Subsidiary received the Responsible Business Alliance Validated Audit Program (RBA VAP)-

Platinum Level with a full score of 200



Headquarters, Nanjing Subsidiary, and GIGA Subsidiary obtained

RBA FOC certification

Ardentec Corporation upholds the principles of enhancing corporate competitiveness while balancing social sustainability. The Company is committed to fostering a society that values ethics, supports social welfare, and promotes environmental sustainability.

The Board of Directors conducts an annual review of the sustainable development policy, evaluating the performance of its implementation across environmental, social, and governance aspects to achieve continuous improvement and ensure the implementation of the sustainable development policy. Regarding the increasingly urgent climate change actions, the Board reviews the progress and effectiveness of related plans on a quarterly basis.



The sustainable development policy approved by the Board of Directors of Ardentec Corporation



Emphasize corporate governance, ethics, and environmental sustainability



Comply with regulations and RBA international standards. Develop comprehensive and effective codes of conduct, and have them approved by the highest levels of executive management



Ensure comprehensive disclosure of information related to corporate governance, ethics, and environmental sustainability



Develop a Sustainable Environment

Implementing sustainable development, Ardentec supports the mission, vision, and charter of the Responsible Business Alliance (RBA) and proactively conducts RBA VAP third-party external audits. Since 2018, the headquarters has successfully completed four external audits (each valid for two years), consistently achieving a perfect score of 200 points (Platinum level). In 2025, the Nanjing Subsidiary, Singapore Subsidiary, and GIGA Subsidiary all completed the closure audit and received the Platinum Level certificate with a full score of 200. Additionally, Ardentec Technology has joined RE100 (committing to 100% renewable energy use) and the Science Based Targets initiative (SBTi), actively contributing efforts and initiatives for environmental protection.

2.2 Sustainable Development Promotion Platform

Ardentec Corporation has established the "ESG Sustainability Operation Committee," with the President appointed by the Board of Directors as the Committee Chair, the Vice President serving as Vice Chair and Chief Sustainability Officer. The Chair appoints senior cross-functional executives as committee members. The Committee is responsible for aligning the organization's sustainability practices with the standards and classifications of the Responsible Business Alliance (RBA) and implementing initiatives across environmental, social, and governance dimensions. Establish the "Smart Manufacturing and Environment Management Group," "Health and Safety Group," "Human Rights and Care Group," "Social Caring Group," "Sustainable Supply Chain Group," "Ethics Group," and "Governance Group" to promote organizational sustainability affairs. The ESG Sustainability Operation Committee convenes meetings quarterly and holds management review meetings semi-annually to assess the progress and effectiveness of various environmental/climate change initiatives, social, and governance-related plans. The Chief Sustainability Officer regularly reports the outcomes to the Board of Directors.

The ESG Sustainability Operation Committee is responsible for implementing sustainability objectives, monitoring the development of domestic and international sustainability frameworks, and addressing emerging trends and actions related to climate change. The Committee formulates strategies to enhance sustainability goals and advance climate change mitigation and adaptation measures aligned with global initiatives. Through these efforts, Ardentec Corporation continuously strengthens its sustainability framework and consistently improves its performance.

The Sustainability System Division is responsible for implementing and tracking the resolutions and goal-related plans of the Ardentec ESG Sustainability Operation Committee, ensuring that the objectives for environmental/climate action, social, and governance are achieved as planned. Each year, the Sustainability Systems Division consolidates the Company's sustainability performance in the areas of environment, social, and governance from relevant departments, approves it in accordance with the internal sustainability information management process, and discloses it through the Sustainability Report, the Company's official website, and other channels to engage with stakeholders.



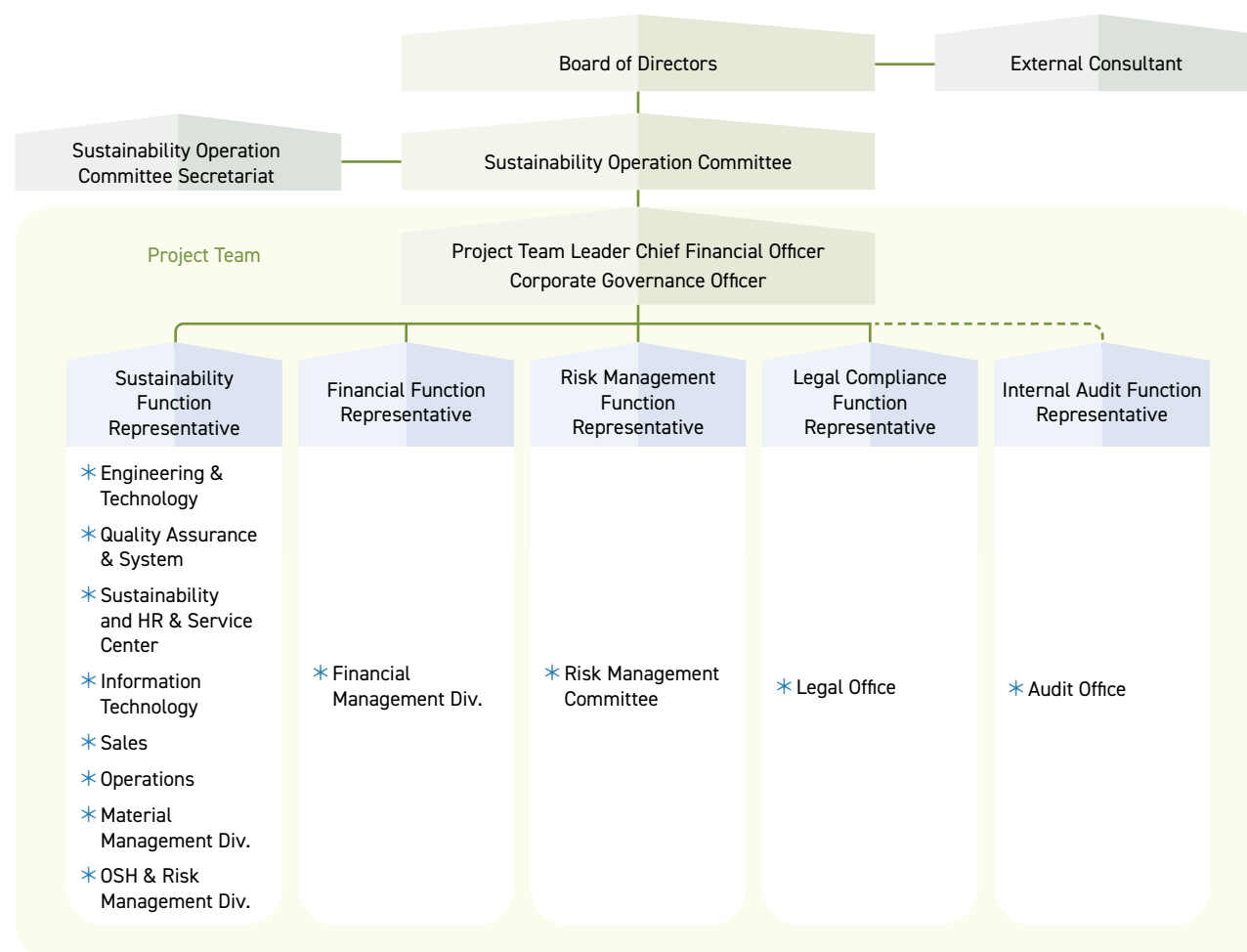
Responsible Topics by each Group



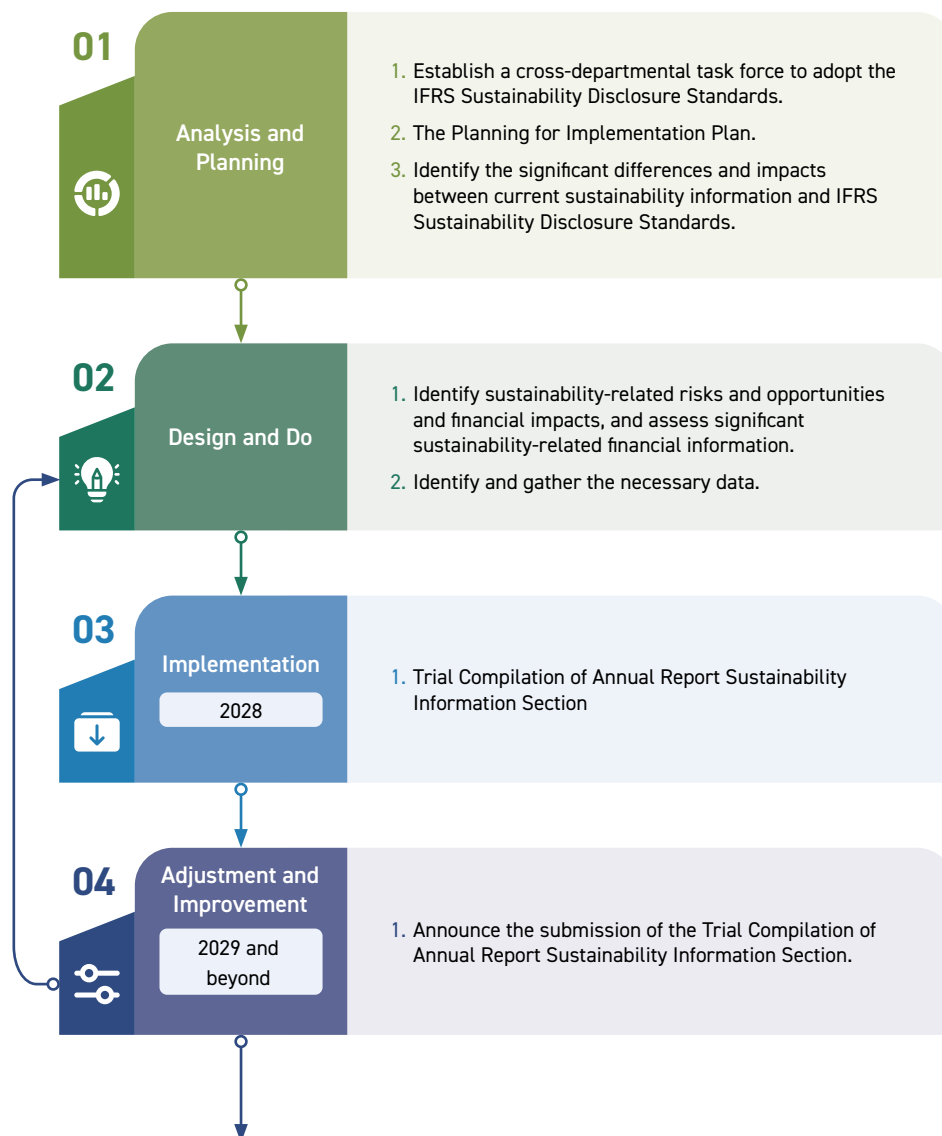
2.2.1 The implementation of IFRS Sustainability Disclosure Standards

To ensure the integrity and consistency of the implementation of IFRS Sustainability Disclosure Standards, Ardentec has established a cross-departmental IFRS Sustainability Disclosure Standards task force, with the Sustainability Systems Division serving as the secretariat to coordinate the work, and the Corporate Governance management acting as the group leader. This task force includes participation from departments such as finance, risk management, operations, environmental safety, and human resources.

Structure of the IFRS Sustainability Disclosure Standards Task Force



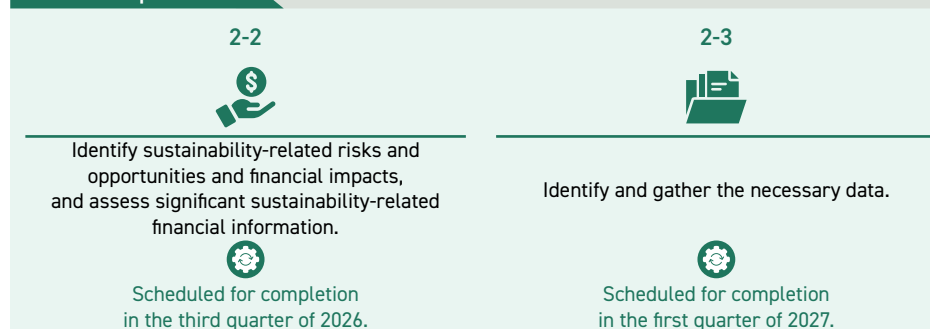
IFRS Sustainable Disclosure Guidelines Implementation Plan



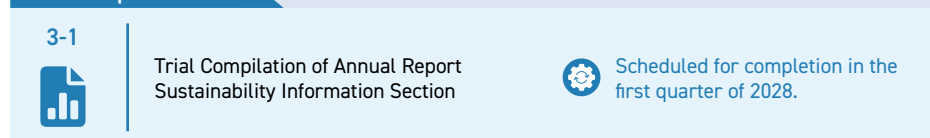
The first phase



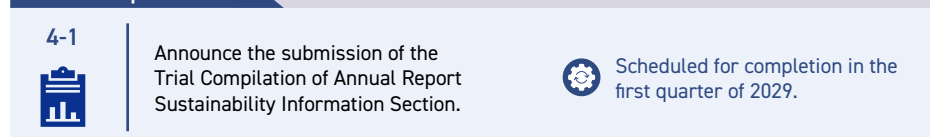
The second phase



The third phase



The fourth phase



Note: According to the Financial Supervisory Commission Republic of China (Taiwan) "Promote the Blueprint for Connecting IFRS Sustainability Disclosure Standards in Taiwan," Ardentec should disclose in 2029.

2.3 Stakeholder and Materiality Topics Identification and Analysis

2.3.1 The Significance of Stakeholders to Ardentec

Identification of Communication Targets and Methods

Ardentec Corporation has expanded the scope of its stakeholders to encompass both upstream and downstream of the corporate value chain, consolidating six key stakeholder types: employees, customers, suppliers and contractors, government/public associations/legal entities, investors/banks, and community/public welfare organizations. Each year, the company gathers information on a wide range of topics related to its operations, including economic, environmental, and social issues (such as human rights). This involves analyzing the level of concern and level of impact of these topics and conducting materiality assessments. By establishing transparent and responsive multi-channel communication pathways with stakeholders, Ardentec aims to understand their expectations and provide feedback and responses, ultimately achieving stakeholder engagement.



Stakeholders



Employee

The Significance of Stakeholders to Ardentec

Employees are a key asset of the Company. Ardentec maintains transparent and open communication channels with employees to ensure mutual success throughout the Company's journey toward sustainable development.



Customer

The Significance of Stakeholders to Ardentec

Customers are a vital source of the Company's operational profitability. We are committed to maintaining smooth and effective communication, actively listening to customer feedback, and delivering optimal services.



Supplier and Contractor

The Significance of Stakeholders to Ardentec

Suppliers and contractors are key collaborative partners and serve as a fundamental cornerstone in delivering optimal services to our customers.



Government/Public association/Legal entity

The Significance of Stakeholders to Ardentec

Guidance from government agencies and public institutions, along with regulatory compliance, constitutes a fundamental principle of Ardentec's operations.



Investor/Bank

The Significance of Stakeholders to Ardentec

Investors and banks are key supporters of the Company, whose oversight through corporate governance ensures sustainable development and continued business operations.



Community/Public welfare organization

The Significance of Stakeholders to Ardentec

Community and societal support are essential elements of Ardentec's success. By fulfilling our corporate social responsibility, supporting public welfare organizations, and maintaining active community engagement, we foster mutual prosperity.

2.3.2 Description of the Identification Process

Stakeholder Analysis, Topic of Concern Identification, and Material Topic Determination Steps:



Collection of Diverse Topics

Ardentec annually collects topics of concern from relevant domestic and international industries, sustainability development trends, and proactive questionnaire responses from Ardentec's ESG website. In addition, consultations are conducted with various functional departments to consolidate a broad and trend-aligned range of topics of concern.

6 Types of Stakeholders

Through stakeholder communication channel surveys, each functional unit is also consulted to identify its primary stakeholder groups and the expected modes of communication.



521 Questionnaires

The survey on the level of concern for material topics was primarily conducted among internal and external stakeholders, including employees, customers, suppliers and contractors, government/public association/legal entities, investors/banks, and community/public welfare organizations. A total of **521** questionnaires were collected.

145 managerial-level employees

An impact assessment survey was also carried out among managerial-level supervisors (department heads, managers, and above) within Ardentec. After consolidating the impact assessment questionnaires, each topic was systematically reviewed to evaluate its overall impact on the Company. A bidirectional analysis—ranging from a micro-level departmental perspective to a macro-level organizational view—was conducted to comprehensively assess the degree of impact on overall business operations.



Generation of the Topic Materiality Matrix Diagram

The results of the stakeholder concern survey and the impact assessments conducted by Ardentec Corporation's management were integrated to determine the overall weight of each topic. Based on this analysis, a materiality matrix was created. The top **10** material topics for 2025 were identified and, after discussion by the Sustainability Committee and with the agreement of the Chief Sustainability Officer, **5** additional potential material impact topics were added, resulting in a combined total of **15** topics as the Year's material topics.



Covers both the Group and its Stakeholders

Based on the materiality matrix analysis and a review of the Company's operational relevance, the potential impact of material topics on Ardentec's headquarters, subsidiaries, and key stakeholders is assessed.



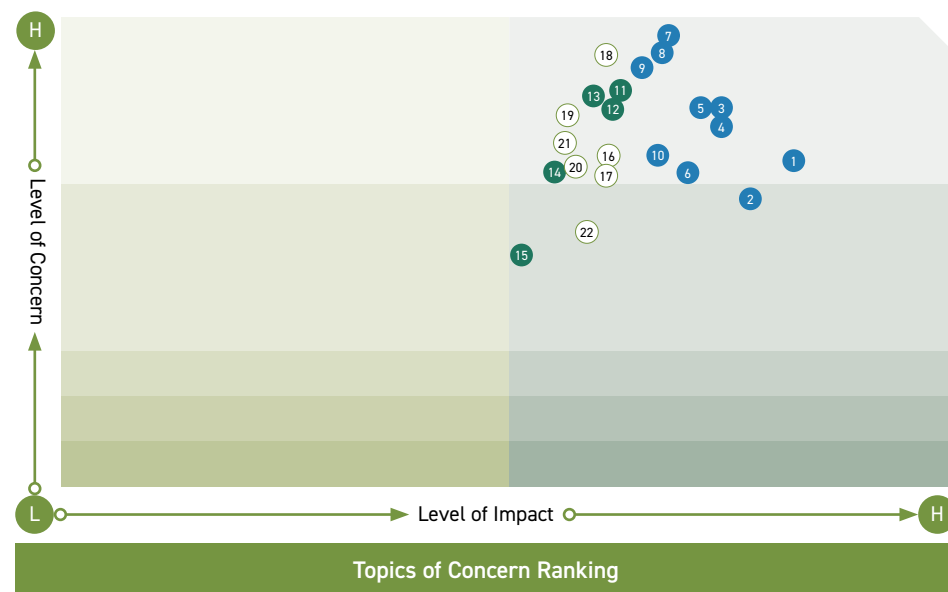
15 Material Topics

In 2025, the 15 material topics will undergo analysis of actual and potential impacts, both positive and negative. Policies, management measures, and project implementations will be established, along with the setting of annual, medium-term, and long-term goals, and the development of evaluation mechanisms. The achievement of these goals will be checked, and relevant management responses will be continued, ensuring a robust management system is maintained to secure the achievement of all objectives.

2.3.3 Materiality Matrix and Impact Analysis

By integrating stakeholders' levels of concern for each topic, the topics' impact on the Company, and an internal reasonableness assessment, the material topics were consolidated, ranked, and distributed as shown below.

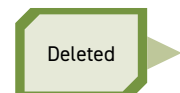
2025 Topic Materiality Matrix



1-10 Major; 11-15 Potentially Major; 16-22 Others

Explanation of Changes to Material Topics

Compared to 2024

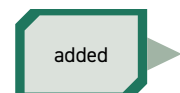


Innovation Management

Deleted

Although innovation management remains an important item in the company's operations, its risk level and the level of concern from stakeholders have decreased compared to the previous year. As the innovation mechanism has been embedded within the R&D process and technical improvement system, and the existing management structure of the company is sufficient to support related operations, it is no longer listed as a separate material topic.

Compared to 2024

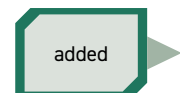


Labor Relations

added

In response to changes in the labor environment and enhanced regulatory requirements, the influence of enterprises in areas such as labor-management communication, work condition transparency, and the protection of employee rights has significantly increased. Stakeholders are placing increasing importance on the quality of labor interactions and the effectiveness of grievance channels, which has resulted in labor relations receiving a higher weight in this year's materiality assessment, thus adding it as a material topic.

Compared to 2024



Talent Attraction and Retention

added

The intensified competition for talent in the high-tech industry has increased the demand for managing human resource recruitment, professional development, and retention mechanisms. The stability of talent is directly related to the company's operational resilience and long-term competitiveness. Therefore, Talent Attraction and Retention is included as a material topic this year to respond to market trends and stakeholders' expectations.

Compared to 2024



International sustainability regulations (such as TNFD) and customer supply chain requirements emphasize the importance of natural resource management, making biodiversity an emerging area of concern. The potential indirect impacts of corporate activities on the natural environment are increasingly gaining the attention of external stakeholders. Therefore, this year, this topic has been added to demonstrate the company's commitment to managing nature-related risks.

Compared to 2024



In 2024, Climate Strategy and Energy Management is a combined material topic, and in 2025, the Energy Management topic is disclosed independently. The primary consideration is the accelerating trend of global net-zero and energy transition, making energy use efficiency and management a core issue in corporate carbon reduction strategies. In response to the high dependency on energy in the semiconductor testing industry and the increasing emphasis on sustainable green energy in recent years, Energy Management has been established as a significant standalone topic to enhance transparency in corporate energy and carbon emission management.

Compared to 2024



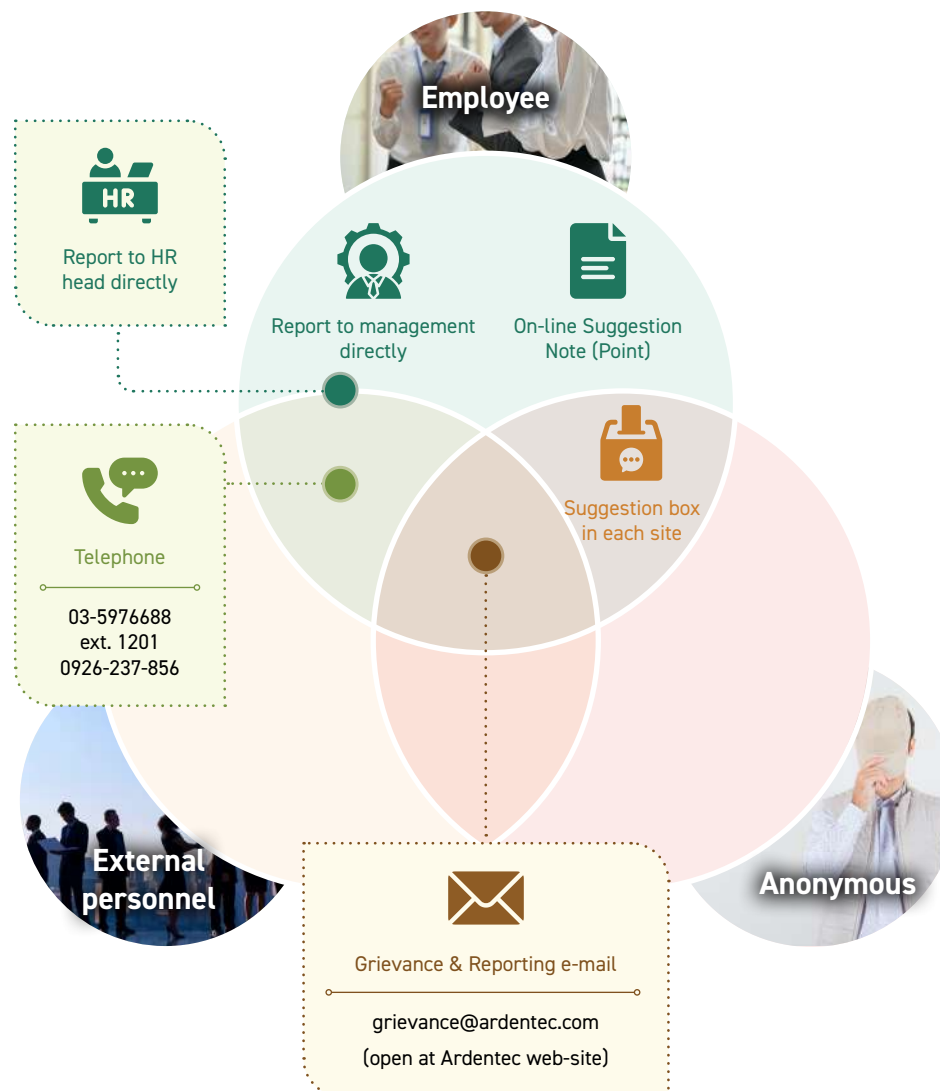
In response to international supply chain due diligence regulations and brand customer requirements, enterprises need to strengthen supplier risk management in the aspects of human rights, environment, and governance. A Sustainable Supply Chain has become an important extended responsibility of corporate operations. This year's materiality assessment shows an increase in its risks and impact, and therefore, Sustainable Supply Chain Management is included as a significant topic for the new year.

Compared to 2024



Stakeholders' expectations regarding the company's community engagement, public welfare participation, and positive social impact are gradually increasing. The influence of a company on the social front helps enhance its image and social value. Therefore, this year, this issue has been added as a significant topic to more comprehensively present the company's contribution to sustainable social development.

Stakeholder Channels for grievance or reporting



* For details regarding grievance and reporting regulations, please refer to the [grievance and reporting regulations](#).

2.3.4 Identification of Organizational Impact

Based on the analysis and evaluation of topic relevance and impact, and considering the Company's actual operational relevance, the management policies for each material topic have been established as outlined in the table below:

Topic	Energy Management (2024 Topic Name: Climate Strategy and Energy Management)		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	1. Effective climate change mitigation and adaptation strategies, along with energy management initiatives, enhance the Company's brand reputation. 2. The proposed renewable energy deployment is expected to attract customers with low-carbon service requirements.		✓
- Negative	1. The use of low-carbon energy sources and rising electricity prices increase operating costs. 2. Potential loss of investor and customer confidence, negatively impacting corporate reputation and subsequently affecting revenue.		✓
Policy	Comply with regulations and international standards to protect the environment, support energy-efficient procurement and design, promote energy saving and carbon reduction, climate change mitigation and adaptation, sustainable use of resources, regularly review targets, and continuously improve environmental performance to promote sustainable environmental development.		
Management Measures	▶ In alignment with the recommendations of the TCFD, the Company has identified climate-related risks and opportunities, established improvement targets, and implemented corresponding actions. ▶ Through the implementation of standardized management systems based on ISO 14001/ISO 14064, the Company adopts a PDCA cycle to drive ongoing energy-saving and carbon reduction initiatives. ▶ A standardized energy management system based on ISO 50001 has been established to promote various energy efficiency enhancement projects, improve energy utilization, and increase the use of renewable energy sources.		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
▶ Electricity Savings Rate >1.5% ▶ Achieved a renewable energy usage rate of over 10% of total electricity consumption in 2025.		▶ Cumulative Electricity Savings Rate >13% (baseline year 2021) ▶ Achieved a renewable energy usage rate of over 30% of total electricity consumption in 2030.	▶ Cumulative Electricity-saving Rate >15% (baseline year 2021) ▶ Achieved 100% renewable energy usage in 2050.
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
▶ Electricity-saving Rate 4.4% ▶ Renewable Energy Usage Rate 16.1%		▶ Environment Management Committee ▶ Employee physical or online suggestion boxes ▶ ESG Mailbox	▶ Manpower ▶ Time ▶ Money
Evaluation Mechanism	▶ Management review meeting review		
Explanation of Target Not Achieved		NA	

Topic	Climate Strategy and Goals (2024 Topic Name: Climate Strategy and Energy Management)		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	1. Effective climate change mitigation and adaptation strategies, along with energy management initiatives, enhance the Company's brand reputation. 2. The proposed renewable energy deployment is expected to attract customers with low-carbon service requirements.	✓	
- Negative	1. The use of low-carbon energy sources and rising electricity prices increase operating costs. 2. Potential loss of investor and customer confidence, negatively impacting corporate reputation and subsequently affecting revenue.		✓
Policy	Comply with regulations and international standards to protect the environment, support energy efficient procurement and design, promote energy saving and carbon reduction, climate change mitigation and adaptation, sustainable use of resources, regularly review targets and continuously improve environmental performance to promote sustainable environmental development.		
Management Measures	▶ In alignment with the recommendations of the TCFD, the Company has identified climate-related risks and opportunities, established improvement targets, and implemented corresponding actions. ▶ Through the implementation of standardized management systems based on ISO 14001/ISO 14064, the Company adopts a PDCA cycle to drive ongoing energy-saving and carbon reduction initiatives. ▶ A standardized energy management system based on ISO 50001 has been established to promote various energy efficiency enhancement projects, improve energy utilization, and increase the use of renewable energy sources.		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
▶ Reduced Scope 1+2 carbon emissions in 2025 by 10% compared to 2020 levels.		▶ Reduced Scope 1+2 carbon emissions in 2030 by 20% compared to 2020 levels.	▶ Achieve Carbon Neutrality in Scope 1+2 carbon emissions by 2050.
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
▶ Carbon reduction rate: 13.7%		▶ Environment Management Committee ▶ Employee physical or online suggestion boxes ▶ ESG Mailbox	▶ Manpower ▶ Time ▶ Money
Evaluation Mechanism	▶ Management review meeting review		
Explanation of Target Not Achieved		NA	

Topic	Quality and Products (2024 Topic Name: Quality and Product Service)		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	1. Enhancement of customer satisfaction with quality and service. 2. Reduction in quality-related costs. 3. Increase in customer loyalty and corporate reputation. 4. Establishment of long-term partnerships with customers. 5. Growth in opportunities for customer new product added.	✓	
- Negative	1. Decline in customer loyalty leading to loss of orders. 2. Decrease in customer trust in product quality, adversely affecting partnerships. 3. Reduction in opportunities for customer new product.		✓
Policy	1. Ardentec Corporation is committed to continuously advancing its capabilities to comprehensively meet customer needs. With a spirit of passionate innovation, Ardentec is dedicated to the development of superior testing technologies. 2. Established a rigorous management framework, leveraging technology and material analysis to strengthen quality control and management.		
Management Measures	▶ The headquarters enhances internal improvement activities to strengthen the quality/information management systems (2025). ▶ Automated methods are utilized to enhance inspection quality and efficiency.		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
▶ 100% of existing Factory Areas have passed the ISO 9001 and IATF 16949 international quality standard certifications. ▶ The existing Factory Area has established an automated inspection system and basic data to complete the ESG Quantitative disclosure and benchmark. · Automation detection coverage > 40% · Manual visual inspection manpower reduced by 30% · Traceability of 100% of inspection images		▶ It is expected that the Longevity site will pass the Quality Management System (ISO 9001) and obtain the certificate in 2026. ▶ Expand automation applications and establish a consistent quality and data management mechanism across factories. · Automation detection coverage > 40% · Manual visual inspection manpower reduced by 60%	▶ Continuously achieve international standard certifications for quality-related management systems ▶ Establish an intelligent quality system to implement predictive quality management and strengthen ESG core competitiveness · Automation detection coverage 90% · Manual visual inspection only handles 10% of special cargo batches · Environment quality monitoring achieved 100% real-time.
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
▶ Year Quality Management System certification pass rate is 100% - In 2025, 100% of existing Factory Areas passed the Quality Management System ISO 9001, IATF 16949, QC080000, and other third-party certification audits. ▶ Automation inspection coverage 40%, 100% achieved Labor hours saving rate 30%, 100% achieved Traceability of 100% of inspection images, 100% achieved Note: Excluding the new sites, Longevity site, and the Singapore FAB2		▶ Audit Activity ▶ Customer Questionnaire ▶ Email	▶ Manpower ▶ Resources ▶ Time ▶ Money
Evaluation Mechanism	▶ Third-party certification bodies conduct on-site assessments. ▶ Monthly quality reviews are performed to ensure continuous improvement.		
Explanation of Target Not Achieved		NA	

Topic	Business Performance and Profitability		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	1. The Company has established a comprehensive regional deployment. In the event of geopolitical conflicts and the implementation of the "Taiwan+1" strategy by clients, the Company can offer more options, thereby securing additional orders. 2. By taking the lead in joining the RE100 initiative, the Company has earned client recognition, leading to an increase in orders.		✓
- Negative	1. Increases in electricity tariffs and power shortages negatively impact the Company's operations and profitability. 2. Delays in offshore wind power development may result in the Company being unable to secure sufficient renewable energy to meet RE100 and SBTi requirements, potentially leading to the loss of orders due to the inability to fulfill customer expectations.		✓
Policy	Upholding the principle of sustainable management, the Company maintains a steady pace of operations and exercises prudence in investment. We continuously refine and expand our technological capabilities to meet market and customer demands. By focusing on quality and optimizing operational management, we enhance our competitiveness and pursue profitable growth. Our commitment remains in creating value for customers, shareholders, and employees, while fulfilling our corporate social responsibility.		
Management Measures	▶ Focus on core business, dedicated to the advancement and extension of cutting-edge testing technologies. ▶ Enhancing quality to meet international standards in industry regulations and quality systems. ▶ Enhancing efficiency through the continuous automation and intelligent optimization of production systems. ▶ Expand business by developing strategic markets and actively enlarging the global portfolio of high-quality clients. ▶ Review operations by closely monitoring operational conditions and changes in domestic and international industrial economic environments, with regular evaluations and timely responses.		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
Execute according to the Company's annual business plan to achieve overall operational objectives. ▶ Revenue Achievement Rate ▶ Cost and Expense Usage Rate ▶ Net Profit After Tax		According to the Company's 5-year plan, achieve operational objectives. ▶ Revenue Growth Rate ▶ Net Profit After Tax	▶ Market trends, company SWOT analysis, and strategies for revenue growth.
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
▶ Revenue Achievement Rate HQ 104% >100%, Consolidated 103% >100% ▶ Cost and Expense Usage Rate HQ 101% >100% ▶ Net Profit After Tax 115% >100%		▶ Spokesperson ▶ Investor Conference ▶ Shareholders' Meeting	▶ Manpower ▶ Time ▶ Money
Evaluation Mechanism	▶ Weekly production and sales meetings, ▶ Bi-weekly cost control review meetings, ▶ Monthly rolling operational and production/sales forecasting and review meetings, scheduled three months in advance, ▶ Monthly financial review meetings, ▶ Quarterly board meetings, ▶ Biannual management review meetings to assess operational, quality, technical, business, and financial objectives, aiming to achieve the overall operational goals. ▶ Annually update, compare, and explain the 5-year plan.		
Explanation of Target Not Achieved		Due to the revenue and profit exceeding expectations, the related proxy purchasing PC costs increased, and the employee compensation provision based on profit was also added.	

Topic	Labor Relations		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	1. Promote internal harmony and enhance employee satisfaction. 2. Reduce the risks of labor-management disputes, and strengthen corporate brand and social image. 3. Enhance the company's competitive advantage. 4. Strengthen employee identification.	✓	
- Negative	1. Labor-management conflicts arise, affecting corporate image. 2. The abuse of the friendly mechanisms provided by the company may lead to an increase in the risks of inappropriate employee behavior.		✓
Policy	1. Employee partnership policy maintains labor-management harmony. 2. The headquarters and subsidiaries fully comply with local labor laws and international labor relations guidelines at operational sites.		
Management Measures	▶ Labor-management meetings are held quarterly at each operational site for communication. ▶ Both named and anonymous complaint channels are provided to promote smooth communication in labor relations.		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
▶ Employee opinion handling rate = 100%		▶ Employee opinion handling rate = 100%	▶ Employee opinion handling rate = 100%
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
▶ 100%		▶ Employee physical and online suggestion boxes External personnel grievance channels HR & Service Div. Assistant Manager	▶ Manpower ▶ Time
Evaluation Mechanism	▶ The Corporate Social Responsibility Committee conducts management review meetings semi-annually.		
Explanation of Target Not Achieved		NA	

Topic	Talent Attraction and Retention		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	1. Enhance corporate competitiveness, ensure sustainable development, establish a good corporate image, and attract competitive talent to join. 2. Promote a positive organizational culture, added employee identification. 3. Reduce employee turnover rate, decrease recruiting and training costs.		✓
- Negative	1. The cost of Remuneration and Benefit is increasing. 2. Lack of competitiveness in Remuneration and Benefit leads to talent loss.		✓
Policy	Cultivate employees' work knowledge, skills, and mindset to improve work quality, enhance service capabilities, and develop high-quality talent. Provide development channels for employees, retain and motivate outstanding talent, and promote career growth.		
Management Measures	▶ Formulate and execute annual training plans according to the needs of each department, and conduct tracking. ▶ Regularly evaluate and assess employee performance to ensure development results and periodically carry out promotion processes to provide development channels for outstanding talent. ▶ Establish employee care initiatives, such as satisfaction surveys and employee interviews. ▶ Cultivate campus relationships and nurture future talent through internship programs.		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
▶ Turnover rate <15%		▶ Turnover rate <15%	▶ Turnover rate <15%
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
▶ In 2025, the turnover rate was 12%, achieving the turnover rate target of <15%.		▶ Employee physical and online suggestion boxes External personnel grievance channels HR & Service Div. Assistant Manager	▶ Manpower ▶ Time ▶ Project
Evaluation Mechanism	▶ Internal quarterly tracking		
Explanation of Target Not Achieved		NA	

Topic	Occupational health and safety		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	1. Ensuring a safe and healthy working environment for employees to prevent occupational accidents. 2. Improving work efficiency and quality.		✓
- Negative	1. Employee injuries resulting in the loss of human capital and increased operational costs. 2. Safety incidents may result in economic and social losses, adversely affecting the Company's image.	✓ Improvement Measures Refer to 6-4-4 Employee Health Care - Employee Health and Safety Compliance	
Policy	Comply with regulations and international standards to eliminate hazards, reduce occupational safety and health risks, and establish a safe and healthy working environment. Promote worker participation and consultation, and continuously improve to enhance safety and health performance.		
Management Measures	▶ Establish an Occupational Safety and Health Committee to coordinate, advise, and review the promotion of labor occupational safety and health initiatives, ensuring compliance with relevant laws and regulations. ▶ Obtain ISO 45001 Occupational Health and Safety Management System certification and continuously drive its implementation to ensure compliance with international standards. ▶ Promote various workplace health initiatives.		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
▶ Annual cumulative injury index <0.15.		▶ The number of major work-related injuries and work-related ill health is 0. ▶ Major Work-related Injuries: Number of deaths caused by work-related injuries	▶ The number of major work-related injuries and work-related ill health is 0. ▶ Major Work-related Injuries: Number of deaths caused by work-related injuries
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
▶ Annual cumulative injury index 0.089.		▶ Environment Management Committee ▶ Employee physical or online suggestion boxes ▶ ESG Mailbox	▶ Manpower ▶ Time ▶ Money
Evaluation Mechanism	▶ Management review meeting review		
Explanation of Target Not Achieved		NA	

Contents	Report Description	Letter from Management	2025 Sustainability Report Highlights	01 About Ardentec	02 Sustainable Development System	03 Corporate Governance	04 Professional Services and Technological Development	05 Environmental Sustainability	06 Workplace Inclusion	07 Social Impact	Annexes
Sustainable Development Policies and Practices			Sustainable Development Promotion Platform			Stakeholder and Materiality Topics Identification and Analysis			Stakeholder Engagement		
Topic	Information Security Protection (2024 Topic Name: Protection of Confidential Information)										
2025 Annual Impact Assessment									Actual Impact	Potential Impact	
+ Positive	Protect confidential information of internal and external stakeholders to enhance corporate competitiveness, earning the trust and positive feedback of relevant stakeholders.								✓		
- Negative	Leakage of confidential information, leading to deterioration of corporate image and reputation, diminished trust from employees or customers, and potential legal actions or a decline in corporate competitiveness.									✓	
Policy	All employees adhere to security regulations and requirements, and actively implement security measures to ensure the protection of customer and company information.										
Management Measures	▶ An Enterprise Security Committee has been established to promote security-related management initiatives, and has obtained ISO 27001 (ISMS), ISO 15408 (Common Criteria), GSMA SAS-UP, TIPS (Taiwan Intellectual Property Management System), and ISO 21434 and TIPS certifications to ensure the protection of customer and company confidential information. ▶ Reasonable protection measures for confidential information have been established through: (1) Information management (classification of document confidentiality levels, restricted access without proper authorization, and establishment of monitoring and management records); (2) Behavioral control (implementation of confidentiality measures, restrictions on access to confidential information, and authorization control measures); (3) Education control (provision of training programs, confidentiality undertakings, non-disclosure agreements, and procedures for employee resignation and letter of undertaking). ▶ Annual training sessions are conducted for all employees covering security awareness, intellectual property protection, trade secret protection, and security policies to reinforce the safeguarding of confidential information.										
The Target for the Year					Mid-Term Goal (2-4 years)			Long-Term Goal (more than 5 years)			
▶ 100% of existing Factory Areas (including the headquarters, Singapore Subsidiary, Nanjing Subsidiary, and GIGA) have passed the Information Security Management System - ISO 27001 international standard. ▶ Headquarters and GIGA have obtained the Taiwan Intellectual Property Management System (TIPS) certification. ▶ Security product-related certifications, Common Criteria (ISO 15408), continue to be maintained at the headquarters, Singapore Subsidiary, and Nanjing Subsidiary; GSMA SAS-UP continues to be maintained at the headquarters and Singapore Subsidiary. ▶ No major incidents of data leakage of company or customer information due to information security incidents, or cyberattacks or large-scale malware infections causing damage to production equipment and capacity. ▶ Coverage of employee information security education and training: 100%					▶ Continuous Improvement of the company's information security control measures. ▶ It is expected that the Longevity site will pass the Information Security Management System - ISO27001 international standard certification. ▶ 100% completion rate of information security education and training for all employees. ▶ No leakage of customer product testing-related information. ▶ Major information security incidents: 0 cases.			▶ Continuously Maintain the Information Security Management Systems of existing Factory Areas and the International Product Safety Certification for Secure Factory Areas. ▶ 100% completion of information security education and training by all employees ▶ No leakage of information related to customer product testing ▶ Maintained an A-grade rating in external information security evaluations, using third-party rating agencies (Security ScoreCards, Panorays). ▶ Continuously maintain the security certifications already held (ISO27001/Common Criteria/GSMA/TISAX/ISO21434/TIPS).			
Achievement of Annual Target								Stakeholder Channels for Feedback		Resource investment	
▶ Year Information Security and Product Safety Management System certification pass rate is 100% * A. In 2025, existing Factory Areas passed the Information Security Management System ISO 27001 recertification audit, with the new certificate valid until 02/05/2029. B. In 2025, the product safety certification (Common Criteria Site Certificate (ISO 15408)) recertification audit was passed, with the new certificate valid until 02/07/2028. C. In 2025, the security certification GSMA SAS-UP recertification audit was passed, with the new certificate valid until 05/31/2027. D. In 2025, Headquarters received the Taiwan Intellectual Property Management System (TIPS) certification, with the certificate valid until 2027/12/31; GIGA also received the Taiwan Intellectual Property Management System (TIPS) certification, with the certificate valid until 12/31/2027 ▶ Cases of information leakage related to customer product testing: 0 ▶ 100% completion of information security education and training as arranged by the training unit ▶ Major information security incidents: 0 cases ▶ Security Score Card A grade Note: Excluding the new sites, Longevity site and the Singapore FAB2								▶ Audit Activities ▶ Customer Questionnaires ▶ Email ▶ Employee physical and online suggestion boxes ▶ External personnel grievance channels ▶ HR & Service Div. Deputy Manager ▶ Customer regular meetings		▶ Manpower ▶ Resources ▶ Time ▶ Money	
Evaluation Mechanism	▶ Annual audits and security reviews to enhance the security management system, with on-site assessments conducted by third-party certification bodies. ▶ Strengthening network architecture and cybersecurity defenses through vulnerability scanning and penetration testing. ▶ Developing and conducting drills for a Cyberattack Business Continuity Management Plan. ▶ Annual training plans and completion records for human resources training.										
Explanation of Target Not Achieved				NA							

Topic	Customer Relationship Management (2024 Topic Name: Customer Service and Satisfaction)		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	1. Receiving awards for excellence from customers, enhancing the Company's reputation, and securing more orders from both new and existing customers. 2. Strengthening customer loyalty.	✓	
- Negative	Decrease in customer satisfaction and loss of orders.		✓
Policy	With leading professional wafer testing technology, the Company provides comprehensive services to become the best partner for customers.		
Management Measures	▶ Establish individual "customer" projects, creating smooth service systems and communication channels.		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
▶ Customer satisfaction > 85%		▶ Customer satisfaction > 85%	▶ Customer satisfaction > 85%
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
▶ Customer satisfaction > 85%		▶ Customer Questionnaire ▶ Regular Meeting Feedback	▶ Manpower ▶ Time
Evaluation Mechanism	▶ Conduct annual customer satisfaction surveys		
Explanation of Target Not Achieved		NA	

Topic	Operational Resilience (2024 Topic Name: Business continuity)		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	By identifying risks related to company incidents and natural disasters, Ensuring business continuity and restoring normal production in the shortest possible time following a major disaster, disaster losses can be minimized, thereby enhancing the Company's emergency response and recovery capabilities.		✓
- Negative	Failure to restore production lines to normal operations promptly may impact customer delivery schedules, potentially resulting in order transfers or future order losses.		✓
Policy	Ardentec Corporation identifies potential threats and impacts to operations through the Business Continuity Management System (BCMS), establishes emergency response capabilities to protect stakeholders, corporate reputation, and brand image, complies with applicable laws and regulations, and continuously improves the BCMS.		
Management Measures	▶ Established a Business Continuity Management Committee and successfully implement the ISO 22301 Business Continuity Management System (BCMS), with certification obtained.		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
▶ Based on the major disasters identified in the annual risk assessment that lead to operational disruption or cause significant damage to the company with high risks, the coverage rate of contingency plans is 100%.		▶ Continuously achieve international standard certification for the Business Continuity Management System - ISO 22301 at the headquarters and the Singapore Subsidiary. ▶ It is expected that the Longevity site will obtain international standard certification for the Business Continuity Management System - ISO 22301.	▶ Continuously maintain the international certification for the Business Continuity Management System of the entire Factory Area.
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
▶ The completion rate for customer audits on business continuity and questionnaires reached 100%, with no major deficiencies raised by customers. ▶ In 2025, the headquarters passed the Business Continuity Management System ISO 22301 recertification audit, with the new certificate valid until 11/22/2028.		▶ Audit Activity ▶ Customer Questionnaire ▶ Email	▶ Manpower ▶ Resources ▶ Time ▶ Money
Evaluation Mechanism	Annual Activities: ▶ Risk assessment (RA) ▶ Business Impact Analysis (BIA) ▶ System internal audit ▶ Management review meeting		
Explanation of Target Not Achieved		NA	

Topic	Risk management		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	1. Information Security: Strengthening cybersecurity protections to prevent system damage caused by cyberattacks. Information: Reducing cybersecurity risks enhances the confidence of internal and external stakeholders. 2. Establishing a comprehensive occupational health and safety risk identification system to proactively detect hazards and reduce the occurrence of major incidents. 3. Improving work efficiency and quality. 4. The depreciation of the New Taiwan Dollar is favorable for exports, leading to increased foreign exchange gains. 5. Trade Secrets and Intellectual Property: Implementing a robust trade secrets and intellectual property management system can increase company revenues and reduce potential losses. 6. Labor and Human Rights: Establishing a comprehensive labor and human rights risk assessment, identifying existing measures, and formulating preventive plans ensure employees' security and enhance organizational cohesion.		✓
- Negative	1. The occurrence of potential cybersecurity risks could impact the Company and diminish customer trust. 2. Safety incidents may result in economic and social losses, adversely affecting the Company's image. 3. Employee injuries resulting in the loss of human capital and increased operational costs. 4. The impact of the "Red Supply Chain" could lead to a decline in orders. 5. Labor and Human Rights: Inadequate management of labor and human rights risks may result in operational disruptions, legal disputes, and reputational damage.		✓
Policy	To safeguard the rights and interests of the Company and its stakeholders, risk assessments and operational procedures have been established for various operational risks, thereby enhancing comprehensive risk management and ensuring appropriate crisis response.		
Management Measures	► Ardentec Corporation identifies potential threats and impacts to operations through the Business Continuity Management System (BCMS), establishes emergency response capabilities to protect stakeholders, corporate reputation, and brand image, complies with applicable laws and regulations, and continuously improves the BCMS. ► All employees of Ardentec adhere to security regulations and requirements, and actively implement security measures to ensure the protection of customer and company information. ► Focus on various risk issues, establish risk control and response mechanisms, effectively reduce or prevent the occurrence of risks, and maintain stable business operations.		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
► Establish group-wide annual risk assessment and identification activities for operational risks, financial risks, safety hazard risks, and compliance risks. The completion rate for risk treatment plans for high-risk items identified is 100%, consolidated and reported by the unified interface of the Risk Management Committee.		► Continuously assess and identify potential company risks, and continually improve response measures for high-risk issues.	► Continuously evaluate and identify the company's potential risks and continuously improve response measures for high-risk items.
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
► The risk execution plans for the high risks identified in the annual risk assessment activities for operational risks, financial risks, safety hazard risks, and compliance risks have all been 100% completed.		► Audit Activity ► Customer Questionnaire ► Email	► Manpower ► Resources ► Time ► Money
Evaluation Mechanism	Annual Activities: ► Risk assessment (RA) ► System internal audit ► Business Impact Analysis (BIA) ► Management review meeting		
Explanation of Target Not Achieved		NA	

Topic	Sustainable Supply Chain Management		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	1. Effective Sustainable Supply Chain Management initiatives enhance customer satisfaction and corporate image. 2. Drive the formation of a positive cycle among upstream suppliers.		✓
- Negative	Some suppliers are not very willing to cooperate.		✓
Policy	1. Ardentec complies with the RBA Code of Conduct and communicates the code to suppliers. Classify suppliers, require key suppliers to implement the RBA Code of Conduct, and monitor suppliers' implementation of the code and continuous improvement to form a Sustainable Supply Chain that fulfills corporate social responsibility. 2. Ardentec, as a professional testing technology service provider, does not procure or utilize tantalum, tin, tungsten, gold, cobalt, and mica sourced from conflict-affected and high-risk areas in its operations. (in accordance with the Organization for Economic Co-operation and Development, OECD regulations)		
Management Measures	▶ Annually distribute "Supplier CSR and Business Ethics Guidelines" to upstream manufacturers ▶ Annually conduct CMRT/EMRT surveys for suppliers		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
▶ Complete the distribution of guidelines and recycling surveys before the end of the first quarter.		▶ Continuously distribute guidelines and conduct surveys.	▶ Continuously distribute guidelines and conduct surveys.
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
▶ Completed		▶ Email or Meeting	▶ Manpower ▶ Time
Evaluation Mechanism	▶ Management review meeting review		
Explanation of Target Not Achieved		NA	

Topic	Technology and Services (2024 Topic Name: Technical Capabilities and Support)		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	1. In the process of developing new testing technologies, not only will new technologies be advanced, but the accumulation of company patents and trade secrets will also continue, potentially becoming a driving force within the organization. 2. There will be a positive impact on the Company's image and talent recruitment efforts.	✓	
- Negative	Inability to accumulate R&D achievements or protect them from misuse, adversely affecting corporate performance.		✓
Policy	Implement technical patent applications and establish trade secrets to ensure optimal protection of new technological achievements.		
Management Measures	► Innovative technologies will be handled according to the Patent and Trademark Management Operating Procedure (AJ0008) or the Trade Secret Management Operating Procedure (AJ0006), based on their content attributes, for patent or trade secret proposal applications, reviews, and protection management. The Intellectual Proprietary Management Committee will periodically inventory and manage the status.		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
► Patent: The achievement rate target for applications submitted in the year is >70% ► Trade secrets: The achievement rate target for applications submitted in the year is >70%		► Patent: The achievement rate target for applications submitted in the year is >75% ► Trade secrets: The achievement rate target for applications submitted in the year is >75%	► Patent: The achievement rate target for applications submitted in the year is >80% ► Trade secrets: The achievement rate target for applications submitted in the year is >80%
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
► Patent: In 2025, Ardentec Corporation filed 10 patent applications (7 from Headquarters, 3 from GIGA). To date, the Group has been granted a total of 67 domestic patents (42 for Headquarters, 25 for GIGA) and 14 foreign patents (3 for Headquarters, 11 for GIGA), bringing the cumulative total of granted patents to 81. Actual achievement rate in the year 70% ► Trade secret: A total of 529 trade secrets have been registered (7 registered in the year), Actual achievement rate in the year 70%		► Intellectual Property Management Meeting ► Audit Activity ► Email	► Manpower ► Time
Evaluation Mechanism	► Conduct annual reviews of intellectual property management KPIs		
Explanation of Target Not Achieved		► Patent: Due to changes in functional requirements, re-planning and evaluation are needed. ► Trade secret: The project was halted, making it impossible to achieve the expected KPI target. Response measures: 1. Consider the development projects for the next year in advance to align with the potential capacity to submit. 2. Rewrite: Implement cross-departmental communication for development needs at the early stages of the Plan.	

Topic	Social Impact		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	1. Continuously focus on public social issues and maintain Long-term Community Engagement to enhance the Company's brand reputation. 2. There will be a positive impact on the Company's image and talent recruitment efforts.		✓
- Negative	Resource investment, including cash donations and time input, incurs higher costs based on the depth of involvement.		✓
Policy	Sustainable development policy: ▶ Emphasize corporate governance, ethics, and environmental sustainability ▶ Comply with regulations and international standards such as RBA. Establish comprehensive and effective codes of conduct, endorsed by top management. ▶ Ensure comprehensive disclosure of information related to corporate governance, ethics, and environmental sustainability. ▶ Develop a sustainable environment.		
Management Measures	Based on ESG Community Engagement Items, including: ▶ Support for Arts, Culture and Education: - Ardentec Award to Graduates, providing certificates and gift vouchers - Regular donations to cover tuition fees, after-school care fees, and emergency relief funds for underprivileged students - Supporting campus club activities and theater performances, including Taiwanese Opera Club and Kunqu Research Club ▶ Care for Vulnerable Groups: - Ardentec initiated blood donation activities at each site, encouraging employees to roll up their sleeves and donate blood - Regular donations to support local social welfare organizations and charitable groups ▶ Environmental and Ecological Sustainability: - Annually host the "Protecting the Oceans, Loving the Earth" beach cleanup activity - Support the ecological paddy wetland restoration plan		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
ESG Community Engagement Team: ▶ The 2025 target for total charitable donations is 1.8 million.		▶ Continuously check activities that can enhance the Company's Social Impact ▶ Added resource investment in Social Caring and charitable donations	▶ Continuously check activities that can enhance the Company's Social Impact ▶ Added resource investment in Social Caring and charitable donations
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
ESG Community Engagement Team: ▶ In 2025, charitable donations reached 102% of the target.		▶ Employee Welfare Committee Mailbox ▶ Employee physical or online suggestion boxes ▶ ESG Mailbox	▶ Manpower ▶ Time ▶ Money
Evaluation Mechanism	▶ Reviewed through the annual Welfare Committee meetings and Labor-Management Meeting.		
Explanation of Target Not Achieved		NA	

Topic	Biodiversity		
2025 Annual Impact Assessment		Actual Impact	Potential Impact
+ Positive	1. Effective climate change mitigation and adaptation strategies, along with natural risks management, enhance the Company's brand reputation. 2. Sponsoring forest and ocean activities helps stabilize green and blue carbon ecosystems, enhancing customer goodwill.	✓	
- Negative	Potential loss of investor and customer confidence, negatively impacting corporate reputation and subsequently affecting revenue.		✓
Policy	▶ Actively promote ecological conservation to minimize environmental impact ▶ Implement green manufacturing to reduce biodiversity loss ▶ Support local revitalization, maintaining cultural and natural connections, and balance ▶ Promote biodiversity preservation, prevent deforestation, and conserve forests ▶ Collaborate with the supply chain to reduce negative environmental impact		
Management Measures	▶ In alignment with the recommendations of the TNFD and TCFD, the Company has identified natural and climate-related risks and opportunities, established improvement targets, and implemented corresponding actions. ▶ Through the implementation of standardized management systems based on ISO 14001/ISO 14064, the Company adopts a PDCA cycle to drive ongoing energy-saving and carbon reduction initiatives. ▶ A standardized energy management system based on ISO 50001 has been established to promote various energy efficiency enhancement projects, improve energy utilization, and increase the use of renewable energy sources.		
The Target for the Year		Mid-Term Goal (2-4 years)	Long-Term Goal (more than 5 years)
▶ Sponsorship for coral reef health examination amounting to 300,000 NTD ▶ Adoption of 5.43 hectares of forest land		▶ Cumulatively adopted 20 hectares of forest land (baseline year 2023)	▶ Cumulatively adopted 25 hectares of forest land (baseline year 2023)
Achievement of Annual Target		Stakeholder Channels for Feedback	Resource investment
▶ Completed sponsorship for coral reef health examination amounting to 300,000 NTD ▶ Completed adoption of 5.43 hectares of forest land		▶ Environment Management Committee ▶ Employee physical or online suggestion boxes ▶ ESG Mailbox	▶ Coral reef health examination 300,000 NTD ▶ Forest land adoption 295,905 NTD
Evaluation Mechanism	▶ Management review meeting review		
Explanation of Target Not Achieved		NA	

2.3.5 Material Topics and Value Chain

● Direct Impact ● Facilitate Impact ◆ Business Impact

Material Topics	GRI Standards Topics	Impact Boundary and Level of Involvement			Corresponding Chapter
		Upstream (Supplier)	Operations (Group)	Downstream (Customers)	
Energy Management	» 302: Energy	●	●	◆	» Energy Management » Greenhouse Gas Management » Energy Conservation Projects
Climate Strategy and Goals	» 201 Economic Performance » 305 Emissions » 302 Energy	●	●	◆	» Climate Change Mitigation and Adaptation » Sustainable Green Transition » Energy Management » Greenhouse Gas Management » Energy Conservation Projects
Quality and Products	» Ardentec Custom Material Topic		●	◆	» Technical Expertise and Professional Services
Business Performance and Profitability	» 201 Economic Performance		●		» Market Scale and Performance » Remuneration and Benefit » Climate Change Adaptation and Mitigation » Sustainable Green Transition
Labor Relations	» 402 Labor Relations » 406 Non-Discrimination » 408 Child Labor » 409 Forced and Compulsory Labor	●	●		» Labor-Management Communication » Labor and Human Rights Management Policy » Talent Retention and Attraction » Supplier Corporate Social Responsibility Performance Management
Talent Attraction and Retention	» 401 Employment Relations » 404 Training and Education » 405: Diversity and Equal Opportunity » 409 Forced and Compulsory Labor	●	●		» Remuneration and Benefit » Family and Career Support » Career Development » Workforce Composition » Talent Retention and Attraction
Occupational health and safety	» 403 Occupational Health and Safety	●	●	◆	» Occupational health and safety management system » Health and Safety Management » Occupational Injury Management » Employee Health Care » Occupational Safety for Suppliers/ Contractors

● Direct Impact ● Facilitate Impact ◆ Business Impact

Material Topics	GRI Standards Topics	Impact Boundary and Level of Involvement			Corresponding Chapter
		Upstream (Supplier)	Operations (Group)	Downstream (Customers)	
Information Security Protection	» 418 Customer Privacy		●	◆	» Intellectual Property and Trade Secrets » Information Security and Protection of Customer Confidentiality
Customer Relationship Management	» Ardentec Custom Material Topic		●	◆	» Customer Service
Operational Resilience	» Ardentec Custom Material Topic	●	●	●	» Business continuity
Risk management	» 203 Indirect Economic Impacts	●	●	●	» Risk management » Environmental and Ecological Sustainability » Social Impact
Sustainable Supply Chain Management	» 308 Supplier Environmental Assessment » 414 Supplier Social Assessment	●	●	◆	» Supplier Corporate Social Responsibility Performance Management
Technology and Services	» Ardentec Custom Material Topic		●	◆	» Technical Expertise and Professional Services
Social Impact	» 203 Indirect Economic Impacts	●	●		» Environmental and Ecological Sustainability » Risk management » Social Impact
Biodiversity	» 101 Biodiversity		●		» Biodiversity

2.4 Stakeholder Engagement

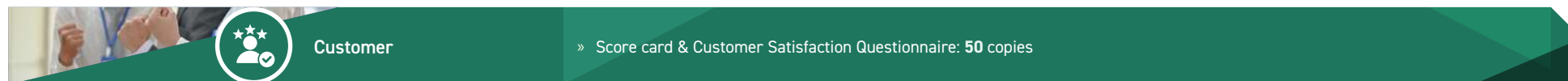
2.4.1 Track Record of Communication on Major Themes

An annual assessment and discussion of material topics (priority issues) is conducted to review the achievement status of objectives set by each department. This process ensures the effective implementation of material issues and the attainment of sustainability goals, while also helping to establish future directions.

Stakeholders may contact the Company at any time via the "Contact Us" section of the official website to communicate their concerns, enabling timely and effective responses. Ardentec maintains regular and ad hoc two-way communication with stakeholders through various channels, engaging in dialogue on topics of concern. This facilitates joint review and feedback on the Company's performance in advancing sustainable development. Communication content, engagement performance, and stakeholder suggestions are compiled annually and reported to the Board of Directors for review and confirmation.

The following table outlines the material topics, stakeholder communication content, and outcomes for 2025. This information was disclosed on the Company's official website on December 30, 2025, and reported to the Board of Directors on March 6, 2026:

Employee		» Suggestion Box Handling Process: 385 items		» Occupational Safety and Health Management Committee Meetings: 27 time	
Communication Methods and Channels		» Labor-Management Meeting: 25 times			
▶ Meeting ▶ Audits/Visits ▶ Dissemination and Announcements ▶ Education and Training ▶ Labor-Management Meeting		▶ Physical or Online Suggestion Boxes ▶ Internal Website and Electronic Communication Platform ▶ Occupational Safety and Health Management Committee Meetings			
Topics of Concern ▶ Technology and Services ▶ Business Performance and Profitability ▶ Quality and Products		▶ Occupational Health and Safety ▶ Climate Strategy and Goals ▶ Energy Management ▶ Labor Relations		▶ Operational Resilience ▶ Information Security Protection ▶ Customer Relationship Management ▶ Talent Attraction and Retention	
Communication Frequency ▶ Irregular ▶ Annually ▶ Quarterly ▶ Monthly ▶ Weekly		Communication Content ▶ Check and communicate departmental operations, work progress, and quality-related information, and promote work and points for attention. ▶ The announcement explaining the company's operational performance and profitability enables all employees to clearly understand its revenue situation. ▶ Held quarterly Occupational Safety and Health Management Committee meetings to review and communicate workplace safety, health, and environmental management performance, contractor safety and health management, arrangement of occupational specialists, provision of health consultation services for employees, promotion of health management, promotion to maintain employees' physical and mental well-being, energy performance monitoring and measurement, and the implementation of management systems. ▶ Conduct quarterly audits of various regulations and engage in internal and external communication to ensure regulatory compliance is achieved. ▶ Investigate occupational accidents and promote health management, and conduct monthly environmental inspections. Continuously improve and ensure compliance with occupational health and safety standards in the working environment to reduce labor occupational accidents and health issues.		▶ Convened quarterly labor-management meetings for open dialogue between labor and management to review labor and business-related matters, including education and training, contractor management, labor dynamics, benefits, work environment improvements, business overview, market overview, and the status of resolutions decided in the previous meeting. ▶ Responsible units handle, adjust, and improve employee or external personnel grievances or administrative opinions to solve problems and enhance the satisfaction of internal and external stakeholders with the company. ▶ Through various programs, such as quality and safety promotion, intellectual property and trade secrets, ethics, and business continuity education and training, the technical capabilities, quality awareness, and work safety of employees are comprehensively enhanced. ▶ Annually conduct risk assessments in areas such as Business Continuity Management (BCM), establish Key Performance Indicators (KPIs), and take measures to mitigate risks. ▶ Held quarterly Intellectual Property Management Committee meetings to discuss trade secrets and protection measures, update trade secret inventories, and revise confidential documents to align with current conditions.	



Communication Methods and Channels

- ▶ Meetings and Daily Communication
- ▶ Audits/Visits
- ▶ Customer Satisfaction Management and Surveys

Topics of Concern

- ▶ Customer Relationship Management
- ▶ Sustainable Supply Chain Management
- ▶ Information Security Protection
- ▶ Operational Resilience
- ▶ Quality and Products
- ▶ Technology and Services
- ▶ Business Performance and Profitability
- ▶ Climate Strategy and Goals
- ▶ Risk Management
- ▶ Occupational Health and Safety

Communication Frequency

- ▶ Irregular
- ▶ Annually
- ▶ Monthly
- ▶ Semi-annually
- ▶ Quarterly

Communication Content

- ▶ Through continuous internal review of performance and quality metrics, feedback is provided to Customers, tracking process stability and capacity status, and updating project progress and improvement plans to ensure that delivery times, quality, and services fully meet Customer needs and targets.
- ▶ Conduct quarterly, bi-monthly, or semi-annual Meetings with Customers to check service satisfaction, confirm improvement directions, and review collaboration performance and future needs.
- ▶ Respond to customer-requested sustainability, information security, and product-related questionnaires to ensure compliance with customer needs.
- ▶ Reply to customer performance evaluation forms (such as scorecards, CETRAQ self-assessment forms), routinely assess the performance of various metrics to implement Continuous Improvement and enhance customer satisfaction.
- ▶ Participate in the annual customer supplier conference to understand development directions, requirements, and expectations for suppliers.
- ▶ Send annual Customer Satisfaction Surveys, collect and analyze customer ratings and feedback, continuously optimize service quality, and ensure the achievement of the annual customer satisfaction KPI Metrics to enhance overall customer experience and loyalty.
- ▶ External customers regularly conduct quality audits of Ardentec and use the 8D model to address audit findings, ensuring continuous tracking and improvement to implement PDCA-based continuous improvement goals.
- ▶ Planned key technical development projects for the company's current or next year, including future new technology development and production quality optimization, and proactively respond to market trends and customer needs to ensure technical competitiveness and continued business growth.
- ▶ Adhered to business continuity principles, ensuring that in the event of human or non-human anomalies, emergency disaster notifications were promptly sent to clients via phone or email, providing real-time updates and building trust with clients.



Communication Methods and Channels

- ▶ Shareholders' Meeting
- ▶ Audits/Visits
- ▶ Investor Conference

Topics of Concern

- ▶ Business Performance and Profitability
- ▶ Climate Strategy and Goals

Communication Frequency

- ▶ Annually
- ▶ Quarterly
- ▶ Irregular

Communication Content

- ▶ Prepare and submit the previous year's business report and financial statements, ensuring information transparency and compliance with regulatory requirements.
- ▶ Handling the profit distribution matters from the previous year, completing announcements and execution in accordance with company policies and regulatory requirements.
- ▶ Provide quarterly explanations of business performance, offering operational data and analysis to assist executive management and stakeholders in understanding the company's status.
- ▶ Report the company's climate Target and the status of its achievements, ensuring the implementation of sustainable development strategies in compliance with ESG requirements.
- ▶ Annually, during the bank credit limit renewal, explanations and communications are conducted regarding operational results and climate response measures to maintain a good credit relationship.



Supplier and Contractor

» Supplier CSR and Business Ethics Guidelines: **208** companies

» Supplier Corporate Social Responsibility Self-Assessment Questionnaire: **83** companies

» CMRT/EMRT Due Diligence: **46** companies

» ESG Education and Training: **3,156** Person-Times

Communication Methods and Channels

- ▶ Physical or Online Suggestion Boxes
- ▶ Audits/Visits
- ▶ Dissemination and Announcements
- ▶ Meetings and Daily Communication
- ▶ Education and Training
- ▶ Technical Services

Topics of Concern

- ▶ Sustainable Supply Chain Management
- ▶ Occupational Health and Safety
- ▶ Technology and Services
- ▶ Operational Resilience
- ▶ Biodiversity
- ▶ Talent Attraction and Retention
- ▶ Energy Management
- ▶ Risk Management
- ▶ Climate Strategy and Goals
- ▶ Information Security Protection

Communication Frequency

- ▶ Monthly
- ▶ Quarterly
- ▶ Irregular
- ▶ Annually
- ▶ Weekly
- ▶ Semi-annually

Communication Content

- ▶ Annually distributed Supplier Social Responsibility and Business Ethics Guidelines to suppliers/contractors, communicated social responsibility and ethical standards, encouraged suppliers/contractors to follow them, and had them sign a commitment letter to indicate their intent to comply with the guidelines, strengthening supply chain ethics and compliance requirements.
- ▶ Send the Supplier Corporate Social Responsibility Self-Assessment Questionnaire to collect CSR information and conduct risk assessments to ensure suppliers meet sustainability standards.
- ▶ Send suppliers the Conflict Minerals Reporting Template/Extended Minerals Reporting Template (CMRT/EMRT) for due diligence to ensure that the raw material sources comply with international regulations and reduce risks.
- ▶ Conduct pre-entry Education and Training for contractors, provide an Explanation of construction safety regulations and require strict compliance, and ensure they pass relevant exams to prevent safety accidents.
- ▶ Coordinate with suppliers for irregular on-site maintenance and inspections to ensure the stable operation of equipment and systems, avoid affecting production, and reduce overall risks.
- ▶ Discussion on the progress and key issues of the construction of new facilities at the Longevity site, covering civil engineering, electromechanical, interior decoration, and low-voltage engineering, to ensure the project is completed on schedule.
- ▶ External third-party auditors/verification bodies conducted on-site audits related to quality, ESH (Environment, Safety, Health), safety, GP (Green Products), and RBA (Responsible Business Alliance) to assist the company in meeting regulatory compliance.
- ▶ Suppliers introduced new technologies and new testing machines (Probers), offering new fixture options for the company to improve process optimization and service possibilities.
- ▶ Incorporate factors such as supplier quality, pricing and costs, delivery time, service level, supply capability, and technical support into evaluation items. Enhance supply chain transparency and quality through audits of supplier corporate social responsibility and product quality, followed by communication for subsequent improvements to address any non-conformities.
- ▶ Irregular communication meetings are held with suppliers/contractors to ensure that the services provided maintain stable quality and safety, do not violate the company's management strategies and related regulations and guidelines, and meet the needs of the company and its employees.



Communication Methods and Channels

- ▶ Official Correspondence/ Letters
- ▶ Dissemination and Announcements
- ▶ Audits/Visits
- ▶ Education and Training
- ▶ Meetings and Daily Communication

Topics of Concern

- ▶ Business Performance and Profitability
- ▶ Technology and Services
- ▶ Operational Resilience
- ▶ Occupational Health and Safety
- ▶ Quality and Products
- ▶ Risk Management
- ▶ Biodiversity
- ▶ Climate Strategy and Goals
- ▶ Labor Relations
- ▶ Energy Management
- ▶ Talent Attraction and Retention
- ▶ Social Impact

Communication Frequency

- ▶ Irregular
- ▶ Annually
- ▶ Monthly
- ▶ Semi-annually
- ▶ Quarterly

Communication Content

- ▶ Cooperate with third-party accounting firms to audit the company's financial statements, provide necessary information, and ensure the audit process goes smoothly, maintaining the accuracy and credibility of financial information.
- ▶ Engage in Technical Services exchanges and academia-industry collaboration with colleges and universities, introducing the company's and industry's technologies to promote academia-industry cooperation, enhance technological innovation, and improve corporate image; deepen students' understanding and practice of the workplace and industry through internships and practical training.
- ▶ The Singapore Subsidiary holds monthly meetings with external union members to discuss employee welfare, remuneration policies, and union-related directives, ensuring full communication of both parties' opinions to maintain harmony and compliance in labor relations.
- ▶ Factory area compliance and safety management encompass public sector coordination, Environmental Protection, regulatory reporting, safety inspections, and waste management, ensuring lawful, safe, and sustainable operations.



Communication Methods and Channels

- ▶ Donation
- ▶ Activity Organization and Support

Topics of Concern

- ▶ Social Impact

Communication Frequency

- ▶ Irregular

Communication Content

- ▶ Donation to art and cultural organizations, local neighborhoods, schools, and NPOs, through practical support, enables the company's compassion to assist and support more potential development industries and disadvantaged groups, achieving social prosperity.
- ▶ Organize and participate in sustainable internal and external activities, such as food and agriculture education carnivals, coral reef inspection activities, charity runs, beach cleanups, Forestry Bureau forest adoption and tree planting, etc., to achieve ecological protection goals through cooperation with relevant units.

Corporate Governance Principles	Integrity in Business Operations / Code of Ethics	Internal Controls	Risk Management
Compliance with Laws and Regulations			

CHAPTER

3

Corporate Governance

3.1 Corporate Governance Principles	50
3.2 Integrity in Business Operations / Code of Ethics	54
3.3 Internal Controls	55
3.4 Risk Management	56
3.5 Compliance with Laws and Regulations	58

3.1 Corporate Governance Principles

2025 Performance Highlights



Ardentec has ranked among the top **5%** of OTC companies in corporate governance evaluations for 9 consecutive years.



The Board of Directors approved the **"Sustainable Information Management Rules."**



In 2025, the first internal audit of sustainability information was conducted to ensure that the preparation principles comply with standards and legal requirements.

3.1.1 Six Major Governance Principles and Corporate Governance Evaluation Results



Six Major Governance Principles of Ardentec



Establish an Effective Corporate Governance Structure



Protect Shareholders' Rights



Strengthen the Functions of the Board of Directors



Enhance the Function of the Audit Committee



Respect the Interests of Stakeholders



Improve Information Transparency

Ardentec has established the "Corporate Governance Principles," "Ethical Corporate Management Principles," and "Sustainable Development Practice Principles" as guidelines for promoting and managing environmental, social, and governance aspects. These guidelines incorporate environmental protection, climate change action, and the three key sustainability dimensions—environment, society, and governance—into the Company's governance and operations, with the goal of achieving sustainable development.

Ardentec has established its corporate governance structure in accordance with relevant domestic and international laws and guidelines, including the Company Act of the Republic of China, the Securities and Exchange Act, international convention standards, the Responsible Business Alliance (RBA) Code of Conduct, and the Task Force on Climate-related Financial Disclosures (TCFD) recommendations. The Company's important corporate governance guidelines and regulations, including the "Articles of Incorporation," "Rules of Procedure for Shareholders' Meetings," "Management of Operation of Board Meeting," "Procedures for Acquisition or Disposal of Assets," "Procedures for Lending Funds to Other Parties," "Procedures for Endorsement and Guarantee," "Corporate Governance Principles," and "Ethical Corporate Management Principles," can be accessed on the Company's official website under the path: "Investors > Corporate Governance > Major Internal Policies."

Corporate Governance Principles	Integrity in Business Operations / Code of Ethics	Internal Controls	Risk Management
Compliance with Laws and Regulations			

The Corporate Governance Evaluation for listed and over-the-counter companies, organized by the Taiwan Stock Exchange (TWSE) and Taipei Exchange (TPEX), will announce the results of the 12th (2025) Corporate Governance Evaluation in April 2026. Ardentec has been recognized for the 9th consecutive year, ranking in the top 5% of over-the-counter companies, affirming its corporate governance performance.

3.1.2 Board of Directors Organizational Structure

Ardentec's highest governance body is the Board of Directors, chaired by the Chairman, who also serves as the CEO. The Chairman's deep insight into the semiconductor industry's development trends has inspired an innovative business model and guided the Company's strategic direction. To strengthen corporate governance, the Board of Directors has appointed independent directors to comprise more than one-third of its members, for a total of five. Additionally, functional committees such as the Remuneration Committee, Audit Committee, and Nomination Committee have been established to oversee and guide the Company's decisions across economic, environmental, and social dimensions. These committees ensure alignment between performance targets and the remuneration structures of directors and executives, and effectively implement internal controls and risk management measures to address potential business operational risks.

The Company clearly stipulates in the "Corporate Governance Principle" that the nomination and appointment of directors should consider the diversity of the Board of Directors, including different genders, ages, races, nationalities, cultures, professional backgrounds, and fields of work. Director nominations follow a rigorous selection process, with candidates nominated through a shareholder proposal system and elected by a vote at the Annual Shareholders' Meeting, allowing shareholders to fully exercise their selection rights. The current individual board members do not include any minority or disadvantaged groups.

The term of office for directors is three years. The term of the 9th Board of Directors runs from May 25, 2023, to May 24, 2026. The current 9th Board of Directors consists of 12 directors, all of whom are over 50 years old. The Chairman and Vice Chairman serve as individual directors, occupying 16% of the seats. There are 5 Corporate Directors, who occupy 42% of the seats, and 5 Independent Directors, who also occupy 42% of the seats. The Company's directors possess the various expertise and industry experience required for corporate governance, with professional backgrounds mainly including the semiconductor industry, green energy, venture capital, business management, finance, and corporate governance. 1 Female Director occupies 8% of the seats. The current board of directors of Ardentec Corporation is as follows. Further details about each board member are available on [our official website](#) or in the [Company's annual report](#).

To strengthen corporate governance, Ardentec's Board members, executives, and management personnel have no cross-shareholding relationships with suppliers or other stakeholders.

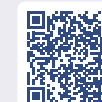
Title	Name	Gender
Chairman	Lu, Chih-Yuan	Male
Vice Chairman	Chang, Chi-Ming	Male
Director	Macronix International Co., Ltd. / Representative: Chao, Yen-Hai	Male
	Chiu Chiang Investment Co., Ltd. / Representative: Chang, Ching	Female
	Jing Yuh Investment Co., Ltd. / Representative: Jung, Po-Tou	Male
	Shen Tang Investment Co., Ltd. / Representative: Wang, Chin-Ming	Male
	Valutek, Inc. / Representative: Hsu, Fu-Wang	Male
Independent Directors	Hu, Wei-Shan	Male
	Chia, Chien-Yi	Male
	Chen, Lai-Chu	Male
	Chiang, Hsing-Chuan	Male
	Tuan, Hsiao-Chin	Male



Corporate Governance Principle



Ethical Corporate Management Principles



Sustainable Development Practice Principles

Corporate Governance Principles	Integrity in Business Operations / Code of Ethics	Internal Controls	Risk Management
Compliance with Laws and Regulations			

3.1.3 Board of Directors Operations

The Board of Directors of the Company exercises its authority in accordance with the "Company Act," "Regulations Governing Procedure for Board of Directors Meetings of Public Companies," "Articles of Incorporation," and "Management of Operation of Board Meeting." Article 15 of the "Management of Operation of Board Meeting" clearly states that directors who have a personal or representational interest in the matters being discussed at the meeting must disclose the key details of their conflict of interest at the meeting. If there is a potential impact on the Company's interests, the director is prohibited from participating in the discussion or voting on the matter. During the discussion and voting, the director must recuse themselves and is not allowed to proxy the voting rights of other directors.

In 2025, six Board of Directors meetings were held, during which the Board actively supervised the Company's response to environmental and climate change risks and opportunities, as well as issues related to social and corporate governance. The Board also provided guidance on the Company's operational policies and management, helping to strengthen internal controls and risk management. Major topics communicated with the Board of Directors in 2025 included: the 2026 business plan, the 2026 audit plan, the 2025 financial statements (including profit distribution), handling private placements of common stock/private domestic or overseas convertible corporate bonds, revising the "Articles of Incorporation," and amending the "Sustainable Development Policy," among other key issues.

Board Performance Evaluation: To continuously improve the performance of the Board of Directors, the Company conducts an evaluation of the overall operations of the Board and its committees in accordance with the Company's "Rules for Performance Evaluation of Board of Directors."

Board Performance Evaluation

Internal Evaluation Note1			External Evaluation Note2	
At the end of each year, Board members and members of each Functional Committee conduct internal self-assessments for "Board Members," the "Overall Board of Directors," and each "Functional Committee." The evaluation results are submitted to the Board of Directors in the first quarter of the following year. The self-assessment results for 2025 have been reported in the Board of Directors report for the first quarter of 2026.			According to the "Rules for Performance Evaluation of Board of Directors," an independent external professional organization or team of external scholars/experts conducts an evaluation at least once every 3 years. The most recent Board Performance Evaluation was commissioned to the Taiwan Corporate Governance Association in 2025. The evaluation covered five key areas: 1. Board composition and division of duties, 2. Board guidance and supervision, 3. Board authorization and risk management, 4. Board communication and collaboration, and 5. Board self-discipline and improvement. The assessment was conducted through self-assessment questionnaires, video interviews, and observations of communication and interaction. The Taiwan Corporate Governance Association assessed that the Company's Chairman and General Manager, in their capacity as founders, have established and upheld the Company's core values, actively creating an excellent corporate governance environment for the foundation of business succession. The atmosphere of the Board of Directors meetings is open, and the Chairman values a culture of brainstorming, fully respecting the opinions of the Individual Board Members, allowing thorough discussion of each proposal and smooth operations of the Board of Directors.	
Evaluation Subjects The entire Board of Directors, individual board members, and members of functional committees			Evaluation Method Self-evaluation	Frequency Annually
Evaluation Items Board of Directors Evaluation includes five key dimensions: participation in company operations, enhancement of board decision-making quality, board composition and structure, director appointment and continuing education, and internal control, totaling 45 indicators. Individual Board Members Evaluation includes six key dimensions: understanding of company goals and missions, awareness of director responsibilities, participation in company operations, internal relationship management and communication, professional competence and continuing education, and internal control, totaling 23 indicators. Functional Committees Audit Committee: Evaluation includes five key dimensions: participation in company operations, awareness of committee responsibilities, enhancement of committee decision-making quality, committee composition and appointment, and internal control, totaling 22 indicators. Remuneration Committee: Evaluation includes five key dimensions: participation in company operations, awareness of committee responsibilities, enhancement of committee decision-making quality, committee composition and appointments, and internal control, totaling 21 metrics. Nomination Committee: Evaluation includes five key dimensions: participation in company operations, awareness of committee responsibilities, enhancement of committee decision-making quality, committee composition and appointments, and internal control, totaling 20 metrics.			Evaluation Method Conducted by an independent external professional organization or team of external scholars/experts	Frequency At least once every 3 years
			Evaluation Items Five Key Dimensions: Board composition and division of duties, Board guidance and supervision, Board authorization and risk management, Board communication and collaboration, and Board self-discipline and improvement.	

Note1: Internal Evaluation: The results of the 2025 internal evaluation have been reported in the Board of Directors report for the first quarter of 2026.

Note2: External Evaluation: The results of the 2025 external evaluation have been reported in the Board of Directors report for the first quarter of 2026.

Corporate Governance Principles	Integrity in Business Operations / Code of Ethics	Internal Controls	Risk Management
Compliance with Laws and Regulations			

The attendance status, operational activities of the Board of Directors, and details of director training programs, including course content and hours, are disclosed in accordance with regulatory requirements on the Taiwan Stock Exchange Market Observation Post System and in the Company's annual report for the respective fiscal year. Pursuant to the "Directions for the Implementation of Continuing Education for Directors and Supervisors," the Company arranges annual training programs for Board members to enhance their competencies in advancing corporate sustainability. In 2025, a total of six training hours were arranged, including courses such as "How to Deal with the Death of Globalization in the Trump 2.0 Era and Regional Wars" and "New Thinking on the Semiconductor Industry Revolution Behind Artificial Intelligence." These programs focused on global geopolitical developments and the semiconductor industry revolution driven by AI, enhancing the professional knowledge of Board members in supervision and governance.

In accordance with the FSC's "Sustainable Development Action Plans for TWSE/TPEX Listed Companies," the Board of Directors is actively planning and establishing an ESG (Environmental, Social, and Governance) sustainability development framework tailored to the Company's organizational structure and operational needs. In 2022, the Board of Directors approved revising the "Corporate Social Responsibility Best Practice Principles" to the "Sustainable Development Practice Principles" and formulated the "Sustainable Development Policy" along with related management guidelines. Additionally, the Sustainability Committee was established, with President Chang, Chi-Ming, appointed as Chair and Vice President Hsu, Fu-Wang, serving as Vice Chair and Chief Sustainability Officer.

In 2025, the Board of Directors approved the "Sustainable Information Management Rules" to establish clear management and oversight regulations for the disclosure of sustainability-related information. The Executive Management, through cross-departmental collaboration, ensures that relevant information is timely and accurately reflected in the company's internal management and external disclosures. Sustainability and climate-related issues are regarded as important management matters that affect the company's long-term competitiveness. The Board of Directors, through the ESG Sustainability Operation Committee, regularly monitors the Company's risks and opportunities related to climate change, energy management, and other significant sustainability issues, and oversees the promotion and performance of related strategies and action plans.

According to the "Sustainable Development Policy," the Board of Directors conducts quarterly supervision and review of the implementation status of environmental/climate change actions, social, and governance performance. Annually, during the first Board meeting, a review of the sustainable development policy, management approach, ESG/climate change action plans, and targets is conducted. The Chief Sustainability Officer and the Board report on the implementation status of the previous year's sustainability initiatives, ethical business practices, and ESG and climate change response actions. The sustainability implementation report also includes disclosures on material topics and stakeholder engagement activities and performance from the previous year.

3.1.4 Executive Remuneration Policy

The Board of Directors of Ardentec has established a Remuneration Committee composed of four independent directors. The committee is responsible for formulating policies and systems related to the performance evaluation and remuneration of directors and executives, as well as conducting regular assessments to ensure remuneration remains reasonable and competitive to attract and retain top talent. In 2025, the committee convened three meetings, during which resolutions were formulated in accordance with meeting decisions and submitted to the Board of Directors for review and approval.

The remuneration of Ardentec executives is not differentiated by gender or age but is determined by salary levels for similar positions in the industry, while also considering domestic and international market trends. It is prudently established through comprehensive evaluation of individual and team performance, aiming to achieve the objectives of talent acquisition, motivation, and retention.

Each year, in accordance with the Remuneration Committee Charter, the Company conducts performance evaluations of executives based on their scope of responsibilities and on financial, sustainability, and long-term development metrics. The ESG evaluation items include the achievement of annual sustainability goals, compliance with laws and regulations, and the effectiveness of risk management. This ensures that while pursuing shareholder value, the Company also implements its sustainability management philosophy. The results of these three performance dimensions serve as important criteria for salary and compensation adjustments.

To maintain information transparency, relevant executive remuneration information is disclosed in the annual report prior to the Annual Shareholders' Meeting, allowing stakeholders and shareholders to thoroughly review it, thereby enhancing corporate governance and ethical management.

Directors' remuneration consists of attendance fees and directors' compensation. Attendance fees are paid based on actual participation in Board meetings. Directors' compensation is determined according to the Company's profitability for the distribution year and the allocation ratio specified in the Articles of Incorporation. The proposed distribution is resolved by the Board of Directors and submitted to the Annual Shareholders' Meeting for approval.

The remuneration of directors and executives^{Note 3} is subject to review and approval by the Remuneration Committee and the Board of Directors and is disclosed in the annual report. When the Board of Directors deliberates on remuneration proposals, the individuals concerned recuse themselves from discussions and voting in accordance with legal requirements to avoid conflicts of interest.

Note3: Executives include Senior Directors and above, as well as Financial and Accounting Officers.

3.2 Integrity in Business Operations / Code of Ethics

Ardentec upholds the core philosophy of being "A Testing Partner You Can Trust," striving for excellence not only in the quality of technical services but also in upholding integrity and responsible business conduct across various business activities and employees' daily work behavior.

Ardentec has established the Sustainable Development Practice Principles and the Ethical Corporate Management Principles, strictly prohibiting all forms of corruption, extortion, embezzlement, or any actions that could result in significant financial losses for the Company. The Company firmly rejects the offering or acceptance of any improper benefits and adheres to the principles of fair trade, refraining from engaging in market competition through unlawful means such as false advertising. Additionally, we have signed customer corporate social responsibility and business ethics commitments to actively demonstrate our support for business ethics. In 2025, in accordance with the RBA Code of Conduct, Ardentec completed the business ethics risk assessments for its headquarters and subsidiaries in Singapore, South Korea, Nanjing, and GIGA, achieving a 100% completion rate.

The company conducted training on the Code of Ethics and Anti-Corruption for employees at the headquarters and all subsidiaries^{Note 4}. As of December 31, 2025, out of 1,667 employees required to undergo training at Ardentec Headquarters, 1,665 have completed the training (2 employees on unpaid leave are scheduled to complete the training upon returning to work). For domestic and overseas suppliers with close collaboration with Ardentec, we communicate supplier social responsibility and business ethics guidelines via email. In 2025, the headquarters communicated with a total of 107 suppliers, accounting for 95% of the total transaction value.

For domestic and overseas suppliers with close collaboration with Ardentec, each year we communicate supplier social responsibility and business ethics guidelines via email. In 2025, the headquarters communicated with a total of 107 suppliers, accounting for 95% of the total transaction value.



Incidents of corruption or major violations of professional ethics, laws, or principles of integrity in 2025

0 Case

As a professional testing technology service provider, the Company does not use raw materials in its operations and does not procure or utilize tin (Sn), tungsten (W), gold (Au), or cobalt (Co) sourced from conflict-affected and high-risk areas. Upholding the principles of international human rights protection, Ardentec has established the Responsible Sourcing of Minerals Policy and the Responsible Sourcing of Minerals Due Diligence Specification in accordance with the Organization for Economic Co-operation and Development, OECD guidelines. The Company adopts the Conflict Minerals Reporting Template (CMRT) and the Extended Minerals Reporting Template (EMRT) issued by the Responsible Minerals Initiative (RMI) to conduct due diligence on mineral usage within its supply chain.

Note4: Including the headquarters and the four subsidiaries: GIGA, Singapore, South Korea, and Nanjing.

Handling of Ethical and Integrity Violations

The Company has established the "Grievance and Reporting Regulation" and designated a dedicated unit for business ethics reporting. The reporting channels are publicly disclosed on the Company's official website. When employees or external parties identify issues related to ethics, legal compliance, or integrity violations, they may submit complaints or whistleblowing reports, either named or anonymous, to the HR & Service Div. The dedicated unit is responsible for conducting investigations and reporting. If the reported individual is an appointed manager or a higher-level executive, the dedicated unit will escalate the case to the President or the Chairman, who will determine the appropriate investigative body before proceeding with the investigation and reporting. If an allegation is substantiated upon investigation, disciplinary actions will be taken in accordance with the "Employee Reward and Disciplinary Regulation" if the violator is an employee. If the violator is a supplier, the Company will terminate the business relationship. In cases involving legal violations, actions will be taken in accordance with applicable laws and regulations. The regulation explicitly prohibits any form of retaliation against complainants or whistleblowers.

In 2025, there have been no incidents of corruption or major violations of professional ethics, laws, or principles of integrity.



Reporting Channels



+886-3-5976688 #1201



grievance@ardentec.com

3.3 Internal Controls

The internal control system of Ardentec is in compliance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" issued by the Financial Supervisory Commission. It is designed by the managers, approved by the Board of Directors, and implemented by the Board of Directors, the managers and the employees. Its purpose is to promote the sound operation of the Company, to reasonably ensure the realization of the objectives, such as the effectiveness and efficiency of operations, the reliability, timeliness and transparency of reporting, and the compliance with relevant regulations and laws.

The audit office is subordinate to the Board of Directors and performs internal audits in accordance with regulations. The purpose of the audit system is to assist the Board of Directors and the managers in examining and reviewing the deficiencies of the internal control system and measuring the effectiveness and efficiency of the operations; to provide timely suggestions for improvement so as to ensure the continuous and effective implementation of the internal control system; and to be used as a basis for the review and revision of the internal control system.

In accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies", the audit office formulates an annual audit plan, which is submitted to the Board of Directors for approval. In addition to the items required to be audited annually under the provisions, the contents of the annual audit plan must include a portion of the operating cycle and control operations in the annual auditing projects based on the results of risk assessment to effectively control risks. The audit office carries out various audit operations according to the annual audit plan approved by the Board of Directors. The audit reports and follow-up reports are submitted to the independent directors for review after approval. The reports are presented to the Audit Committee and the Board of Directors on the execution progress. Independent directors and internal audit supervisors have direct contact channels on normal days. In case of special circumstances, they shall report to each independent director immediately.

Each internal department and subsidiary of the Company conducts self-assessments in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" to implement a self-monitoring mechanism and respond promptly to environmental changes by adjusting the design and implementation of the internal control system. Each internal department and subsidiary conducts an annual self-assessment, and the

audit office then coordinates the review of the self-assessment reports from all departments and subsidiaries. These reports, together with the internal control deficiencies identified by the audit office and the status of improvements for abnormal matters, serve as the primary basis for the Board of Directors and the President to evaluate the overall effectiveness of the internal control system and issue the Internal Control System Statement.

The company has established an internal control system for the management of sustainable information, which has been approved by the Audit Committee and the Board of Directors. The internal audit department examined the management of sustainability information, ensuring that its preparation principles comply with standards and legal requirements. The collection, recording, and review of sustainability data have clear divisions of responsibility and approval processes. The internal control system for sustainability information management operates normally as a whole, and the related processes and control measures are effective.

The 2024 year Sustainability Report has been reviewed and approved by the ESG Sustainability Operation Committee, and has been uploaded and declared in both Chinese and English according to the designated time by the competent authority through the specified internet information system.

3.4 Risk Management

Effective risk management and appropriate crisis handling are designed to protect the interests of stakeholders. Ardentec has established risk assessments and operational procedures to manage risks across various operations. The effectiveness of risk management is regularly reviewed by the President or management representatives, who develop improvement plans to ensure the continuous enhancement of risk management effectiveness.

In accordance with the risk management policies and procedures, the Company develops risk assessments and operational procedures related to various business operations to ensure effective risk management and appropriate crisis handling, safeguarding the interests of both the Company and its stakeholders. Risk management is defined into four categories: operational risk, financial risk, safety and hazard risk (including safety, climate change risks, and information risks), and compliance risk (including legal and intellectual property risks).

The Risk Management Committee establishes and continually improves the company's risk management mechanisms and framework. It is responsible for proposing risk management plans, executing, and overseeing risk management activities. Each risk management unit under the Risk Management Committee is obligated to diligently submit risk information from its respective units and regularly produce risk management reports for submission to the Risk Management Committee. The Risk Management Committee is required to report to the audit committee and the Board of Directors at least once annually.



Operational Risks

An assessment is conducted based on the frequency, impact duration, and scope of both natural and man-made disasters. Any risks with a risk score ≥ 12 are categorized as high-risk items. The results of the 2025 business continuity risk assessment identified four high-risk disaster events, for which emergency response plans and strategies have been developed.



Financial Risks

Ardentec and its subsidiaries implement rigorous financial and financial market risk management practices, continuously monitoring potential risks to operations and profitability. This enables the management and integration of various strategies to address fluctuations in industry conditions and financial market volatility. Ardentec and its subsidiaries focus solely on core business activities and do not engage in high-leverage or high-risk investments.

According to Article 3 of the "Risk Management Policies and Procedures": Risk Management Organizational Structure and Responsibilities

Risk Management Organization Structure



Compliance Risk (Legal and Intellectual Property Risk)

Legal and Intellectual Property Risk

The Company conducts risk assessments based on internal and external issues identified within the Taiwan Intellectual Property Management System (TIPS) as defined by stakeholders. The risk index is calculated by multiplying the impact level and risk factors. A risk index exceeding 12 is classified as unacceptable and requires the implementation of control measures to mitigate it. In this year's risk assessment under the Taiwan Intellectual Property Management System (TIPS), no items were identified with a risk index exceeding 12. Therefore, no additional control measures were required to reduce risk levels.



Safety Hazard Risks

01 Safety Risks

The "Environmental Measurement/Hazard Identification and Risk Assessment Procedure" has been established to identify the sources, characteristics, and risk levels of potential workplace hazards. This procedure serves as a reference for decision-making in the ongoing improvement of environmental, health, and safety practices.

02 Climate Change Risks

In accordance with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), a process has been established for the identification, assessment, and management of climate change risks and opportunities. In principle, risk/opportunity identification is conducted every three years, with the results undergoing relevant financial analysis to inform management and decision-making.

The Company has established various disaster response mechanisms in accordance with the "Emergency Response Control Procedure," regularly conducting emergency response drills and fire evacuation drills to cultivate employees' emergency response capabilities and safety awareness, thereby reducing the disaster risks associated with accidents. Through ISO 45001 certification, the Company effectively manages safety-related risks using an internationally recognized management system.

03 Information Risks

Through the implementation of ISO 27001 risk assessments, the Company adopts a comprehensive approach to safeguarding sensitive data across various management dimensions. This includes information classification, personnel authorization management, monitoring of sensitive data, enforcement of access control measures, as well as physical and personnel security aspects such as confidentiality agreements, offboarding procedures, controlled area access authorization, IT security (including network architecture and cybersecurity measures), and product data protection. The Company reinforces information security through monthly security management meetings, annual security awareness training for all employees, and continuous education initiatives. Additionally, internal and external audits, vulnerability scans, and penetration testing are conducted to ensure the ongoing effectiveness and continuous improvement of sensitive information protection and IT system security.

In 2025, neither the headquarters nor the subsidiaries of Ardentec Note 5 experienced any cybersecurity incidents that resulted in the leakage of company or customer data. Additionally, there were no major cybersecurity events, such as large-scale malware infections causing disruptions to production equipment or capacity.

Note5: including the headquarters and the four subsidiaries: GIGA, Singapore, South Korea, and Nanjing.

Committed to corporate sustainability, Ardentec adheres to the Responsible Business Alliance Code of Conduct (RBA CoC) and has established a risk management mechanism for labor, human rights, and business ethics to ensure that company operations align with risk management principles and compliance standards:

Labor and Human Rights Risk



Ardentec follows international human rights standards and has established the "Labor and Human Rights Risk Management Procedure" to conduct annual assessments of potential risks related to labor and human rights. Control measures are developed and implemented for high-risk items, while risks classified as "medium" or higher are designated as annual key indicators and regularly reported to the ESG Sustainability Operation Committee for review to ensure continuous monitoring and improvement. The 2025 assessment results show that two risks have a medium likelihood of occurrence, and existing control measures have been effective in management. No violations of labor and human rights were recorded during the period.

To ensure that employees receive proper human rights protection, Ardentec has established the "Human Right Protection Specification" and, for foreign labor, has developed the "Specific Fixed-term Contract Worker Recruitment Management Specification" and the "Specific Fixed-term Contract Worker Recruiting Agent Management Specification" to comprehensively audit the overseas labor recruitment process. Audits are also conducted on cooperating manpower agencies to ensure that foreign laborers do not experience improper fees, coercion, or other human rights risks during the recruitment process.

In addition, Ardentec has established the "Grievance and Reporting Regulation", providing diverse and secure grievance channels that are publicly available both internally and on the Company's official website. Both internal and external personnel can submit reports either anonymously or with identification, aiding in the timely detection and prevention of inappropriate behavior.

Business Ethics Risk



Ardentec ensures ethical business conduct through systematic management and implements ethical management. The "Business Ethics Risk Management Procedure" has been established, under which each functional department annually identifies potential risks related to business ethics. Risks with relatively high ratings are incorporated into Key Performance Indicators (KPIs) with annual targets and corresponding control measures. Regular reviews of the performance are conducted by the ESG Sustainability Operation Committee. The 2025 risk assessment results show that all existing measures were able to manage effectively, and no violations of business ethics were recorded during the period.

To prevent improper influence on decision-making, the Company conducts an annual "Conflict of Interest Declaration" in the first quarter, covering employees and their immediate family members up to the second degree of kinship. In 2025, all employees, including those hired by third parties and providing services to the Company, have completed the declaration process. For cases where family members are engaged in business items related to the Company's operational activities, appropriate conflict of interest avoidance measures and preventive management controls have been initiated in accordance with regulations to ensure the fairness and transparency of the Company's decisions and business dealings.

3.5 Compliance with Laws and Regulations

Ardentec's corporate value is built on the passion to unite employees, customers, suppliers, and other stakeholders, rationally creating the right value. The right value means adhering to laws and regulations. The Company must promptly formulate and implement corresponding Operational Instructions (OI) in response to domestic and international policy and regulatory developments, ensuring that all business operations comply with the law. Our approach includes regularly reviewing relevant regulations, identifying and comparing with internal company policies, revising to ensure compliance with applicable laws, risk management and forecasting, legal compliance, continuous execution, and periodic review and adjustment.

In the fiscal year 2025, Ardentec has not faced any significant fines related to corporate governance, intellectual property rights, labor and human resources, environmental protection, occupational safety, or other areas. (Referring to Article 26 of the "Verification and Public Disclosure Procedure for Major Information of Listed Securities Companies" by the Taipei Exchange, TPEx, which stipulates that fines accumulated from a single event exceeding NT\$1 million are considered significant)^{Note 6}. The Company also adheres to its internal Code of Conduct and Conflict of Interest Statements, with no non-financial penalties reported. Additionally, there have been no reports of violations related to insider trading, money laundering, antitrust laws, or any other issues concerning financial, accounting, customer information leakage, or personal data protection. For matters regarding business ethics and regulatory compliance, please refer to

[Ardentec's ESG website \(Ardentec ESG\)](#).



Note6: In 2024, there were 2 cases fined a total of NT\$110,000 by the management authorities; in 2025, there were 2 cases fined a total of NT\$250,000 by the management authorities.



Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

CHAPTER

4

Professional Services and Technological Development

4.1 Technical Expertise and Professional Services	61
4.2 Business Continuity	64
4.3 Development Strategies and Innovation R&D	65
4.4 Intellectual Property and Trade Secrets	67
4.5 Information Security and Protection of Customer Confidentiality	70
4.6 Customer Service	72
4.7 Sustainable Supply Chain	74

Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	



2025 Performance Highlights



The Testing Machines Have Been Automated, Reducing Overall Setup Operation Time by up to **86%** and Increasing the Human-Machine Ratio by **63%**.



In 2025, Ardentec Headquarters and GIGA Subsidiary continued to obtain the Taiwan Intellectual Property Management System (TIPS) **Level A** certification.



Applied Image Recognition to Enhance Production Efficiency and Quality, and Further Researched the Integration of AI-Driven Judgment Concepts into the System to Strengthen Recognition Capabilities.



In 2025, a total of **1,710** participants completed the Intellectual Property and Trade Secrets Protection Education and Training course, achieving a **100%** completion rate.



Obtained information security certifications

such as ISO 27001, ISO 22301, Common Criteria, GSMA, ISO 21434, and TISAX.



Implemented **TIPS certification** for the protection of customer trade secrets.



Ardentec's headquarters in Taiwan operates six manufacturing plants, making it the most important operational base for Ardentec Corporation. In terms of materials and packaging, the local procurement expenditure rate at the headquarters (in Taiwan) is expected to reach **90%** in 2025.



Sustainable Supply Chain Management, a total of **149** major suppliers signed the Supplier Corporate Social Responsibility Confirmation.



46 suppliers cooperated with Conflict Minerals Due Diligence



83 suppliers responded to the CSR Self-Assessment Questionnaire (SAQ).



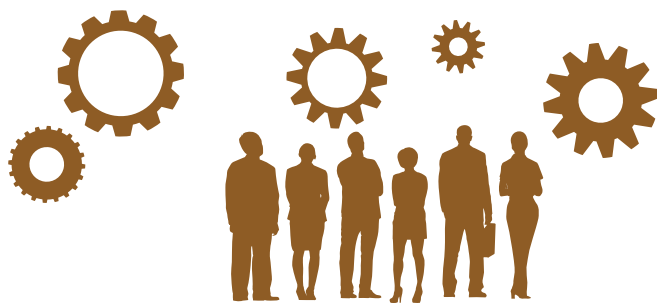
Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

4.1 Technical Expertise and Professional Services

4.1.1 Professional Services

Ardentec Corporation upholds a commitment to passionate service, specialized engineering expertise, and lean on-site management to deliver comprehensive semiconductor testing solutions to its clients. These solutions encompass test program development, pre-production engineering, mass production engineering, probe cards, wafer probing, final testing, wafer-level chip scale packaging (WLCSF) for Dice Process Services (DPS), wafer thinning and backside metallization processes (BGBM/SFM), as well as other related engineering support services.

Ardentec Corporation has independently developed a highly automated information platform. Leveraging an outstanding engineering team, the Company delivers customized information services tailored to diverse customer requirements, offering engineering support from the design stage through to mass production. This enables rapid production ramp-up and maximizes added value for clients. With a highly automated test production line, automated chip inspection systems, real-time anomaly alert systems, and an advanced automation information platform, complemented by lean engineering capabilities and a rigorous quality management system, Ardentec ensures product manufacturing quality for its customers. Certified under multiple quality management systems, Ardentec maintains excellent product testing quality, making it the preferred partner for large-scale mass production.



Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

4.1.2 Fostering a Culture of Quality Excellence

Delivering high-quality products and services is the cornerstone of Ardentec's sustainable operations. In alignment with international standards and customer-specific quality requirements, the Company continually strengthens its quality management system through close collaboration with internal departments, external organizations, and clients. ISO 9001, IATF 16949/VDA 6.3 for the automotive industry, ISO 26262, PSCR, ISO 15408/Common Criteria EAL6 for security products, GSMA, ISO 14001 for environmental management, QC 080000, ISO 22301 for business continuity management, ISO 27001 for information security, and TIPS for intellectual property protection. These certifications collectively support the establishment of a robust quality control framework to ensure product quality, enhance cost-effectiveness, and accelerate time-to-market for customer products. Ardentec aspires to be a key driving force behind the continuous innovation and development trends of the semiconductor industry as well as an important business partner to the semiconductor supply chain and Integrated Device Manufacturers (IDMs).

Ardentec is committed to embedding a culture of continuous improvement and cultivating quality-focused initiatives, thereby fostering a corporate culture centered on Zero Defect and excellence in Quality, Operations, and Engineering. With the goal of fully meeting customer expectations, the Company consistently advances its capabilities in test technology, engineering services, testing processes, and intelligent inspection technologies. Employees across all levels—including frontline production, service, and functional support units—are actively encouraged to participate in various continuous improvement programs. Through systematic approaches such as Re-engineering, quality improvement teams, quality control circles, and project-based initiatives, comprehensive improvements are promoted across technical, production, functional departments, green EHS, and information security domains. Employees develop the ability to identify problems, enhance logical thinking, and improve analytical and problem-solving skills through activities. Furthermore, team collaboration allows for mutual learning, achieving exponential growth. Ardentec's continuous improvement activities have generated and accumulated substantial improvement outcomes over time. In recent years, the promotion of Industry 4.0 and environmental sustainability awareness has expanded the scope of improvements to include automation, intellectual property maintenance, energy conservation and carbon reduction, and green products. Continuous efforts are made to ensure the delivery of sustainable, high-value services and products to customers. Establish platforms such as Re-engineering, Workshops, and Best Known Method (BKM) to sustainably develop teams' quality management, analytical, and professional competencies.



Since 2011, Ardentec's headquarters and all subsidiaries have implemented annual QCC competitions through their respective QCC Committees.

In 2017, the Company began participating in the National TCIA Competition, and has since subsequently received

4 Silver Tower Awards and 9 Bronze Tower Awards

QCC/QIT

Activity Content

Improvement activities spanning from engineers to managerial levels are actively promoted by the Quality System (QS) team. Internal departments are encouraged to engage in continuous improvement initiatives focused on operational quality and efficiency. Participating teams include MFG, HW, QC, PTE, Planner, and Facility.

Significance of the Event

To cultivate employees' improvement capabilities, support the achievement of quality objectives, and ultimately enhance customer satisfaction.

Zero Defect

Activity Content

To reinforce the importance of Zero-Defect Quality, the Company organizes annual training sessions on the "Zero Defect Concept."

Significance of the Event

To cultivate employees' understanding and awareness of the Zero-Defect Quality Concept.

Stop and Fix

Activity Content

A "Stop and Alert" mechanism has been established as a platform for operators to report abnormal risks identified during operations. The platform also provides corrective and preventive measures to reduce the occurrence or recurrence of such abnormalities.

Significance of the Event

Operators are encouraged to proactively identify potential risks in the production process, thereby preventing abnormalities and enhancing customer satisfaction.

My Quality

Activity Content

Continuous improvement activities are conducted by frontline personnel, focusing on enhancing on-site operational quality and efficiency. Participating teams include MFG and QC.

Significance of the Event

By strengthening frontline employees' quality awareness through improvement initiatives, the Company seeks to improve operational efficiency, promote the achievement of quality objectives, and ensure customer satisfaction.

Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

4.1.3 Technical Capabilities and Support

Ardentec Corporation has developed core competencies in a wide range of wafer and finished IC testing technologies, as well as in production automation and intelligent manufacturing. These capabilities have been effectively integrated into trade secret protection and R&D record management. Furthermore, the Company conducts regular reviews of KPI through Intellectual Property Management Committee meetings to ensure the safeguarding of intellectual property and to prevent the occurrence of significant trade secret information leaks.

Ardentec Corporation keeps pace with industry advancements and possesses unique expertise and control over critical testing technologies for various advanced application products. For example:



Automotive IC/wafer

In automotive IC/wafer testing, the Company has established distinctive process controls for key technologies such as high and low temperature testing capabilities, probe overload control, test cycle limitations and non-repeatable test requirements, as well as data integration and accuracy. These controls ensure the delivery of testing quality that meets customer requirements. This is also the main reason why Ardentec Corporation is favored by the world's leading automotive IC suppliers.



High-performance computing (HPC) ICs/wafers

In the testing of high-performance computing (HPC) ICs/wafers, Ardentec has optimized needle-cleaning methodologies to prevent probe tip burn-out during testing and implemented automated systems for identifying optimal probe force. By utilizing prober with advanced temperature control specifications to improve test yield and quality.



Hybrid (Combo) product ICs

For customers' research and development of hybrid (Combo) product ICs, Ardentec can establish various probe paths to assess the distribution of wafer characteristics across different products. This helps customers shorten their R&D timelines. Additionally, for specialized Mirror Die layouts, the Company leverages its flexible, customized IT capabilities to meet packaging data requirements.



Security control ICs/wafer probing

In the testing of security control ICs/wafer probing, a risk-free hardware environment and an information security system have been established, with stricter regulations and requirements on personnel, equipment, materials, methods, and environmental conditions to control testing programs, test data, and confidential keys, preventing leakage. Therefore, Ardentec Corporation has gained the trust of many domestic and international security IC suppliers.



Third-generation green semiconductor devices_GaN

For third-generation green semiconductor devices such as GaN, Ardentec has implemented product mass production testing and continues to collaborate closely with customers to enhance testing quality and reduce testing time. The Company has independently developed and designed universal probe cards capable of supporting GaN/HEMT device testing under extreme conditions, including ultra-high temperatures, ultra-high voltages, and ultra-low leakage currents. The unique balanced current sharing probe technology prevents probe damage during mass production. The testing programs feature pre-production high-voltage leakage self-diagnostics and miswiring detection, which effectively prevent misclassification of good and defective dies during the production process.



High-performance computing (HPC) chips

In response to the testing challenges posed by high-power, high-pin-count, and high-force characteristics of high-performance computing (HPC) chips, as product specifications advance, we continuously accumulate trial production experience and propose effective solutions and improvements to meet customer requirements for testing quality.

Ardentec has also applied image recognition technology to enhance production efficiency and quality. Functions such as automatic needle-mark focusing, needle-mark area specification determination, detection of reverse or empty packages in reels, and finished-product packaging recognition have all been integrated into production line operations. Furthermore, the Company is actively researching the incorporation of AI-driven judgment concepts into its systems to strengthen recognition capabilities.

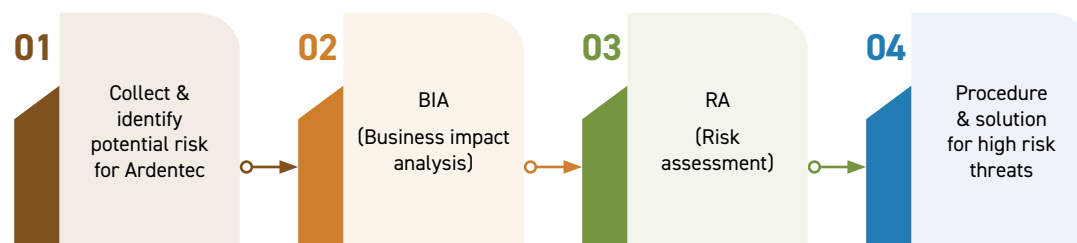
Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

4.2 Business Continuity

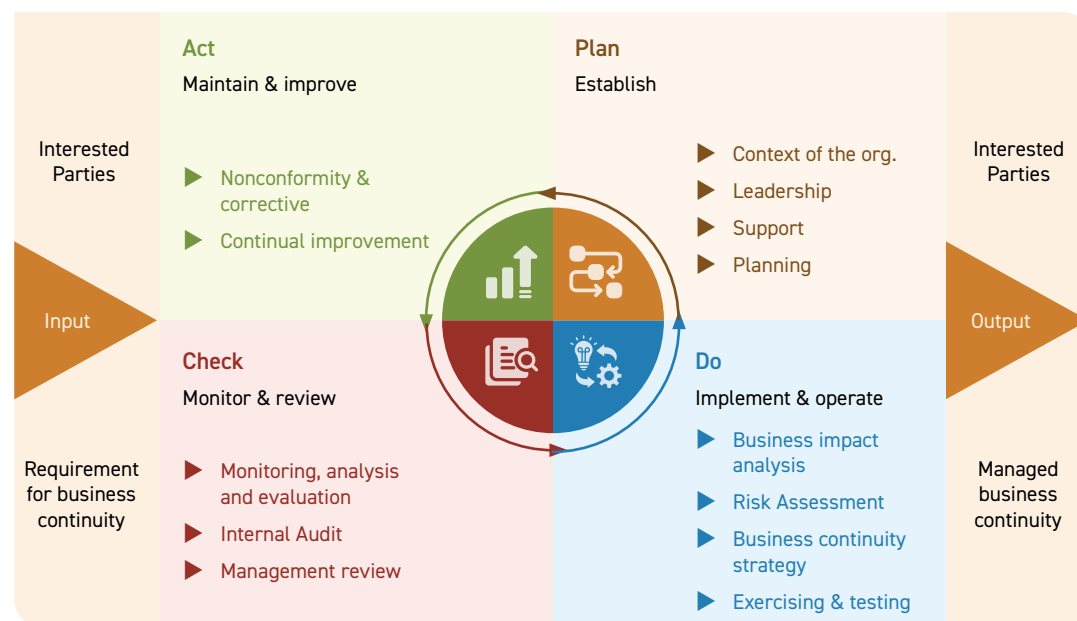
The six factories at the headquarters and one factory of the Singapore Subsidiary obtained certification for the ISO 22301:2012 Business Continuity Management System (BCMS) international standard in 2016 and 2015, respectively. To ensure continual improvement of the management system, the headquarters was certified to the updated ISO 22301:2019 standard in November 2021, and the Singapore Subsidiary's one factory received its certification in March 2022. These certifications ensure that the company is well-prepared and capable of timely response in the event of a disaster, allowing it to swiftly restore its highest operational objectives and ensure uninterrupted operations, free from disruption caused by any potential risks. Ardentec has established a "Business Continuity Policy," "Business Continuity Management Manual," and "Business Continuity Strategy." All employees are required to strictly adhere to business continuity procedures to protect the Company and ensure that critical business processes remain unaffected by natural disasters, human-induced disruptions, or equipment failures in the event of an operational interruption.

In response to the impacts of climate change, Taiwan has in recent years experienced a series of extreme events, including torrential rains, severe earthquakes, and century-level droughts. In addition, the outbreak of COVID-19, supply chain disruptions, energy shortages (power outages and electricity rationing), cyberattacks (e.g., ransomware), and trade secret infringement have ranked among the top global risk concerns and remain focal points of attention across industries. Ardentec adopts the PDCA management cycle in implementing its Business Continuity Management System, ensuring the achievement of business continuity objectives and continuous improvement. Based on Business Impact Analysis and risk assessments, Ardentec identifies high-risk events—such as typhoons, earthquakes, water supply disruptions, fires, major infectious diseases, energy shortages, and cyberattacks—and develops corresponding Business Continuity Plans. These include Emergency Response Plans, Site Recovery Plans, Production Capacity Transfer Plans, and Business Continuity Strategies to mitigate the impact of such events and enhance organizational resilience during disasters.

Risk Assessment Process



Ardentec BCMS PDCA Model



Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

4.3 Development Strategies and Innovation R&D

Ardentec Corporation offers wafer and finished IC testing services to large enterprises both domestically and internationally, establishing a core competitive edge in the development of advanced testing technologies, test process analysis systems, and test production automation.

Ardentec Corporation's 12-inch wafer testing capacity continues to grow, becoming a large-scale 12-inch wafer testing fleet capable of supporting mass production. Ardentec Corporation has long provided mass production testing services to numerous professional IC manufacturing companies worldwide and collaborates with upstream IC design companies to develop product test programs during the product design phase, thereby accelerating customers' time-to-market for mass production.

In response to industry market trends, Ardentec Corporation has made significant advancements in the testing technologies for automotive ICs, security ICs, Internet of Things (IoT) devices, third-generation semiconductor green energy components, networking chips, artificial intelligence ICs (including CPUs and ASICs), High-Performance Computing (HPC) chips, and Data Center-related peripheral chips (Optical DSP, Network Switches, AI Accelerators), reaching the stage of large-scale production.

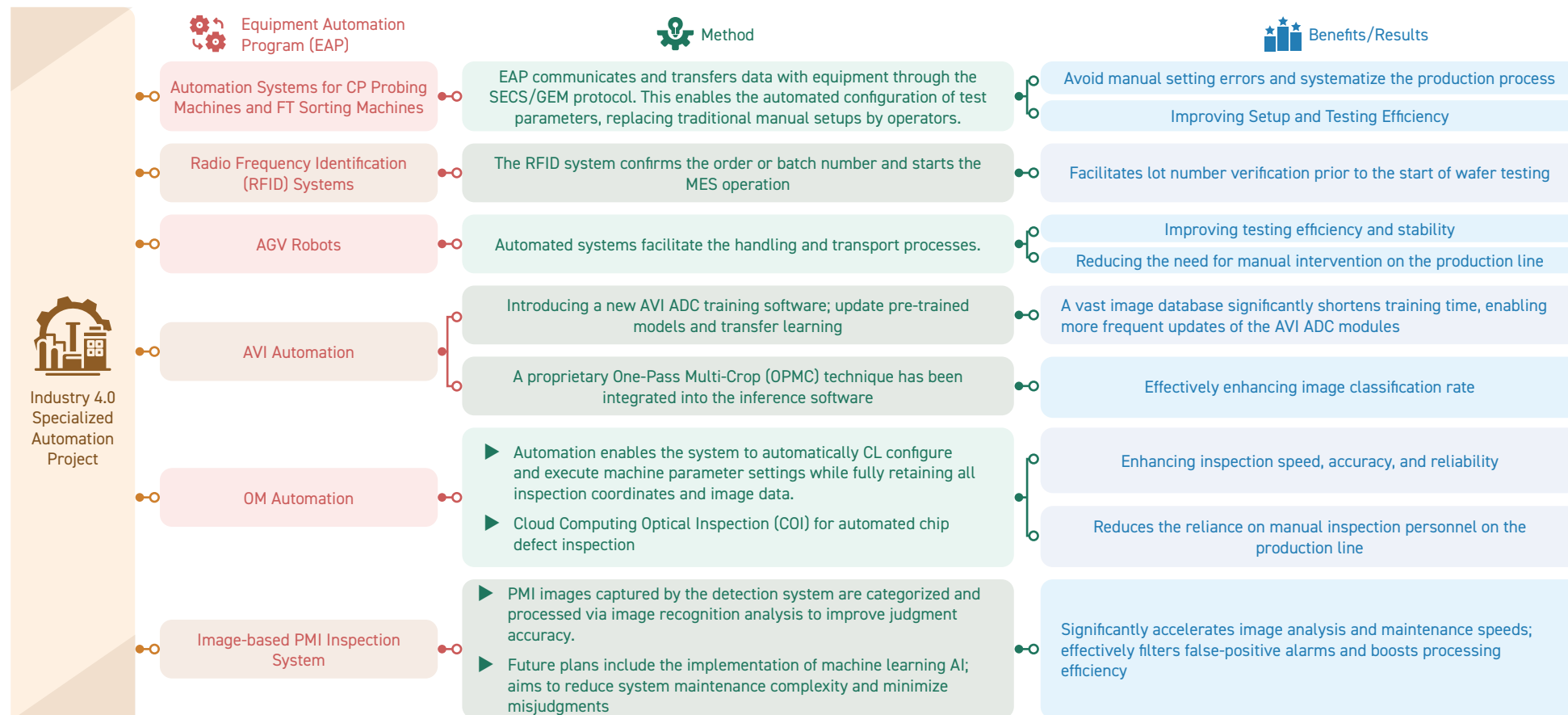
The Company actively conducts research in key technological domains related to IC testing, including information systems, logistics management, and automated production. By successfully integrating these diverse technologies, we deliver comprehensive, integrated products and services to our clients.

Information systems remain a key focus of ongoing research and development, with objectives to enhance product quality, improve production efficiency, and reduce testing costs. Research and development efforts are directed towards testing the Statistical Process Control (SPC) analysis system and the real-time monitoring system for testing machines, thereby optimizing operational efficiency to meet the diverse needs and quality requirements of our clients.



Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

The Company is actively promoting Industry 4.0 initiatives to achieve automated production, with a strong focus on the development of Prober automation systems, Radio Frequency Identification (RFID) systems, and Automated Guided Vehicles (AGVs). The Prober automation system has been successfully implemented for UF3000, OPUS3, and Prexa, and is compatible with various testing platforms such as J750, UFLEX, T2000, Magnum, PS1600, and PS5000. For the TEL Precio and Prexa Prober section, the development on the UFLEX platform has been completed, and pilot production of the automation system is underway, with continued efforts towards automated production on the PS1600 and PS5000 platforms.



Not only has Ardentec successfully implemented prober automation, RFID, and AGV robots at its Taiwan facilities, it has also introduced them at Ardentec's Singapore facility. More than 600 testing machines have been automated, reducing setup time by up to 86%, increasing the human-machine ratio by up to 63%, and improving the quality of the testing process. Ardentec has also gradually promoted PMI to replace manual independent inspection, automatically inspecting needle mark positions and dimensions on bumps or specially shaped pads. This replaces traditional manual needle-mark inspection, improving both testing process efficiency and inspection quality while detecting issues such as needle-mark offset or excessive needle marks.

Ardentec Corporation's Industry 4.0 initiatives have not only enhanced labor productivity but also minimized human errors, leading to improved testing efficiency and inspection accuracy. These advancements have significantly strengthened the Company's competitiveness.

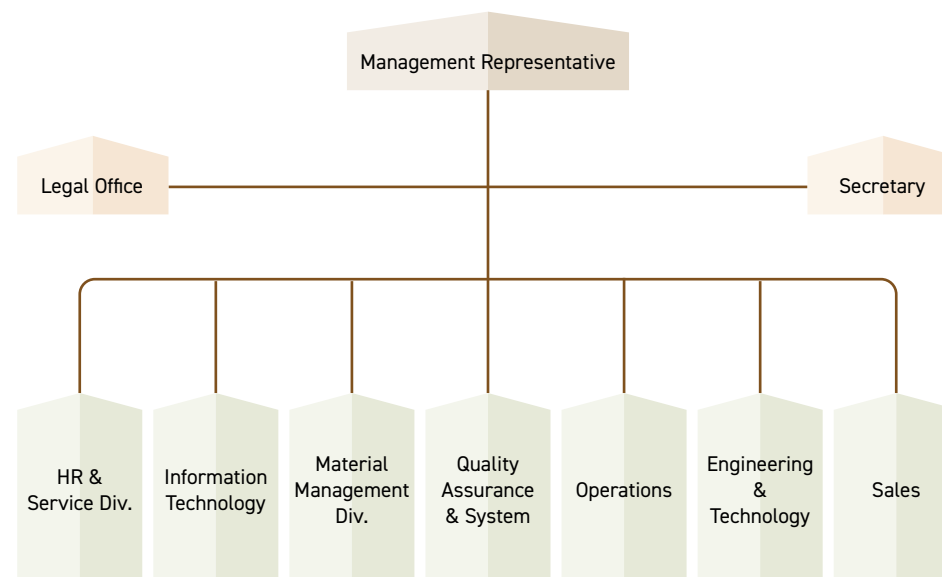
Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

4.4 Intellectual Property and Trade Secrets

Since 2006, Ardentec has adhered to the principle of safeguarding customers' intellectual property rights and has continuously enhanced its legal compliance, trade secret protection, and intellectual property rights management. The Company has established an Intellectual Property Management Committee and formulated the Intellectual Property Protection Policy, which is regularly updated in accordance with corporate governance requirements. Based on the framework of the Information Security Management System and Information System Framework, Ardentec upholds the principle of integrity to protect customers' intellectual property. The company also drives a leadership effect by requiring suppliers to strengthen their own intellectual property management mechanisms, thereby achieving effective intellectual property protection throughout the supply chain. An Intellectual Property Report is compiled and published annually on the [Company's official website](#). Through the promotion of this report, Ardentec aims to comprehensively communicate its commitment to intellectual property protection to both internal and external stakeholders, thereby demonstrating the Company's intellectual property capabilities.

The Intellectual Property Management Committee regularly holds internal meetings to review and assess internal and external issues related to the intellectual property management system, as well as the interests and expectations of stakeholders. The Committee focuses on evaluating stakeholder requirements concerning the intellectual property management system to prevent the leakage of trade secrets and R&D confidential information. It also ensures the intellectual property evaluation of testing and development technologies and continuously improves existing intellectual property management processes. To enhance employee competencies and intellectual property awareness, the Company promotes the documentation and standardization of internal intellectual property management, reduces operational deviations, facilitates knowledge transfer, and strengthens cross-departmental communication and collaboration. Through company-wide education and training programs, employees' understanding and awareness of intellectual property and trade secrets are continuously reinforced.

Intellectual Proprietary Management Committee



Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

Ardentec's Intellectual Property Management System is structured around patents, trademarks, and trade secrets as its core elements. The system identifies and assesses internal and external issues, as well as potential opportunities and risks related to intellectual property, with the objectives of strengthening intellectual property management, protecting and utilizing the Company's R&D achievements, and enhancing intellectual property portfolio strategies. In alignment with corporate governance regulations, the Company continuously improves its management processes to reduce the risk of infringing on others' intellectual property rights and to prevent the leakage of trade secrets, R&D confidential information, or critical technologies. Specific management guidelines have been established, and patent portfolios, trademark portfolios, and trade secret inventories are regularly updated and maintained. In addition, for R&D projects, intellectual property assessments are conducted during the planning and evaluation stages to preliminarily identify potential intellectual property risks and determine the eligibility for securing intellectual property rights for future development outcomes.



Intellectual Property Management Issues and Risks

Patent applications have been filed for certain technology plans, and trademark registrations have also been initiated; however, continued efforts in R&D and brand development planning are required to further strengthen the intellectual property portfolio and protect the utilization of R&D outcomes.

Actively safeguards its intellectual property rights and trade secrets to mitigate the risk of intellectual property infringement and the leakage of confidential R&D information.

Since 2020, Ardentec Headquarters has been certified with an A-Level rating under the Taiwan Intellectual Property Management System (TIPS) for patents, trademarks, and trade secrets. In October 2025, it successfully passed the TIPS periodic audit. GIGA Technology Subsidiary obtained the Taiwan Intellectual Property Management System (TIPS) Level A certification in December 2024, and continued to pass the Taiwan Intellectual Property Management System (TIPS) Level A regular review in 2025. Strengthen the intellectual property management system in alignment with operational objectives. By implementing confidential information protection and security systems, with a further focus on managing intellectual property and trade secret data, the company extends and strengthens the overall protection of sensitive information. According to the PDCA methodology, systematic management activities for the Intellectual Property Management System are carried out in a cycle of planning, execution, verification, and improvement. At the same time, by conducting risk assessments, the Company enhances operational quality, improves the management performance of various processes, and provides effective solutions to customers, thereby strengthening and enhancing the Company's competitiveness and generating greater profitability. Furthermore, external suppliers are required to reinforce their intellectual property management mechanisms. Set intellectual property management objectives that are integrated with operational strategies to generate greater profitability and enhance the Company's competitiveness.

Ardentec Headquarters, branches, and subsidiaries have established the Intellectual Property Management Policy (TIPS Policy) and regularly conduct Intellectual Property and Trade Secrets Protection Education and Training courses. All employees are required to attend these courses. In 2025, a total of 1,710 participants completed the basic intellectual property concepts/trade secret protection education and training, with a completion rate of 100%, and a cumulative training duration of 1,710 hours. Through the use of information technology (IT) management systems and tools, internal intellectual property and trade secrets are protected. Regular management review meetings are also conducted to enhance the effectiveness of the management system. Ardentec will continue to align its intellectual property goals with operational strategies through an ongoing, annual review process. The Company will continually assess intellectual property that can be commercialized, creating a positive and sustainable intellectual property cycle.



In 2025, a total of

1,710 participants

completed the basic intellectual property concepts/trade secret protection education and training, with a completion rate of

100%

and a cumulative training duration of

1,710 hours

Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	



Patent Management

Ardentec has established procedures for patent application processes and a patent incentive program to encourage employees in the research and exploration of innovative technologies. R&D projects are conducted through preliminary evaluations to assess potential intellectual property risks. During R&D, intellectual property rights assessments and patent searches are carried out. Internal meetings are held to determine whether a developed technology should be protected through patent filings or other forms of intellectual property rights, ensuring comprehensive patent management.

In 2025, Ardentec Group proposed a total of **10** patent applications (7 from the headquarters and 3 from GIGA). To date, **67** domestic patents have been granted (42 by the headquarters and 25 by GIGA), and **14** foreign patents have been granted (3 by the headquarters and 11 by GIGA), bringing the cumulative total of granted patents to **81**.



Trademark Management

Since 2020, Ardentec has filed trademark applications and successfully obtained several trademarks in Taiwan. In alignment with its international expansion, the Company completed trademark registrations in Mainland China and Singapore in 2021, and in South Korea in 2022. As of 2025, the Company has been granted a total of **22** trademarks. Ardentec has established internal trademark management procedures to implement its trademark protection strategy. A "Patent Master List" is maintained and regularly updated to monitor the latest status of its trademarks.

In 2025, Ardentec complied with all applicable legal regulations and did not incur any complaints or incidents related to violations of laws and regulations:

- Complaints verified by the organization from various sources
- Complaints from regulatory authorities
- Verified incidents of information leaks, theft, or loss of customer data
- Significant fines*
- Non-monetary sanctions
- Cases resolved through dispute resolution mechanisms

In 2025, complaints or incidents related to Ardentec violating laws

0 case

*Significant fines: In accordance with Article 26 of the Procedures for Verification and Disclosure of Material Information of Companies with Listed Securities as stipulated by the Taipei Exchange, "A significant fine refers to a single event where the accumulated fine amount reaches or exceeds NT\$ 1 million."

Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

4.5 Information Security and Protection of Customer Confidentiality

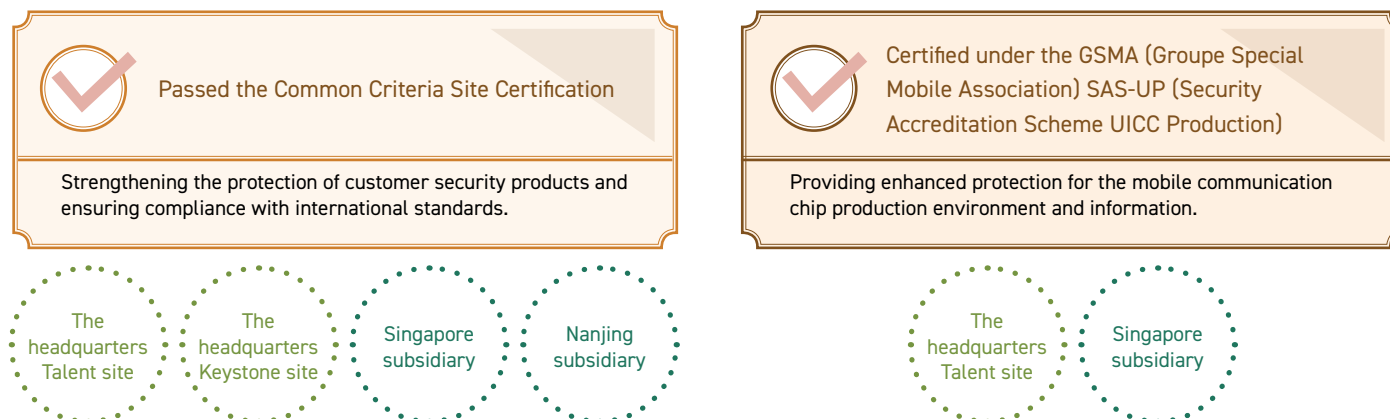
Ardentec is committed to protecting the confidential information of both the Company and its customers through robust cybersecurity measures. The Company continuously improves and strengthens its cybersecurity systems, physical security protections, and access control, to enhance employee awareness of confidential data protection and cybersecurity.

CIA Triad



Establish a Security Committee (ESC) to formulate security policies, develop various security management procedures and operational guidelines, ensuring diversified information protection practices. Ardentec Corporation places great emphasis on the information security and confidentiality of its customers. Since 2008, the Company has obtained ISO 27001 information security certification and has subsequently acquired additional certifications, including ISO 22301, Common Criteria, GSMA, ISO 21434, and TISAX. To further safeguard customer trade secrets, Ardentec has also implemented TIPS certification, demonstrating the Company's commitment to protecting customer data. Ardentec's headquarters, along with its subsidiaries in Singapore, South Korea, Nanjing, and GIGA, have all passed the ISO/IEC 27001 Information Security Management System certification, establishing robust security frameworks and standard operating procedures. The Security Committee conducts semi-annual management review meetings to continuously improve and implement the Company's overall security framework. The headquarters Talent site, Keystone site, Singapore subsidiary, and Nanjing subsidiary have all passed the Common Criteria Site Certification, strengthening the protection of customer security products and ensuring compliance with international standards.

Ardentec consistently undergoes re-certification under international security standards to ensure the effective operation of its security management system, security risk management, and the protection of customer products and data.



Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	



Security Policy

All Ardentec employees will follow the regulations and contractual requirements towards the security protection for the customer and Ardentec and hold the spirit of continuous improvement to implement security activities.



Security goals

Define and regularly review security objectives based on confidentiality, integrity and availability



Security commitment

Follow applicable regulations and requirements related to security and also the other requested articles the company has signed



Continuous improvement

Continually improve the security management systems by means of audit and security management review

In addition, Ardentec has established Personal Information Management Committee responsible for executing and supervising all related programs for personal information protection and continuous improvement mechanisms. The committee convenes ad hoc meetings based on issue-specific needs, establishes a communication platform for compliance with personal data protection laws, and provides support required for personal data protection efforts. Ardentec values the protection of personal information and complies with the Personal Data Protection Act and its security policy. The company has formulated various operational regulations, such as personal information protection management procedures and guidelines for the collection, processing, and use of personal information. It has also built a data governance system, established data standards and classifications, and implemented access control measures to ensure the availability, integrity, and confidentiality of data are properly protected. The scope of application covers Ardentec's headquarters, subsidiaries, customers, and suppliers.

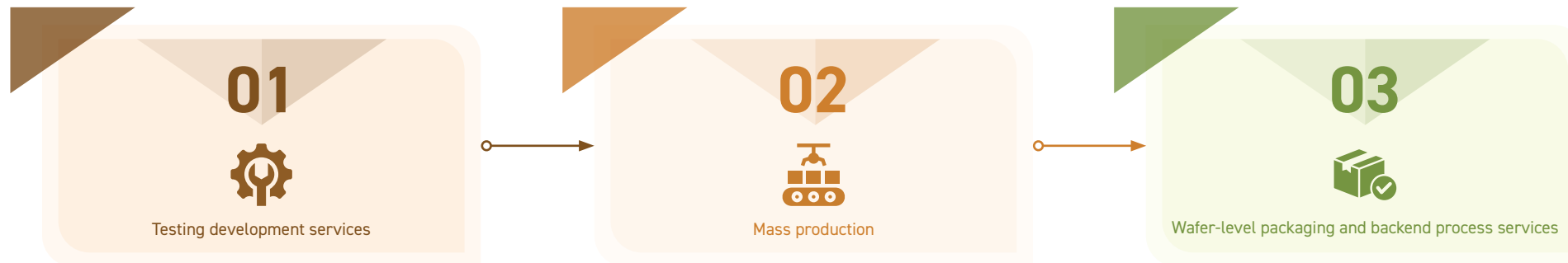
Through information security control measures, internal and external documents are managed through authorization protocols, information asset management, encrypted information transmission, and email control, etc. With robust protection of information assets, physical security, product security, and intellectual property management as safeguards, no incidents of breaches in protective measures, business or personal data breaches leading to customer complaints have occurred as of December 2025.

All employees must complete annual information security training to ensure compliance with security protocols and requirements. In 2025, **a total of 4,134 employees** completed the information security education program, accumulating **a total of 2,502.8 hours** of training. These efforts are aimed at maintaining security measures to protect both customer and company information. In response to and in accordance with the Personal Data Protection Act, Ardentec ensures that employees have adequate knowledge and awareness of personal data protection. In 2025, **a total of 272 participants** completed the Personal Data Protection education, with a cumulative training duration of **81.6 hours**.



Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

4.6 Customer Service



Ardentec focuses on assisting customers in the engineering development of semiconductor wafer and finished product testing, offering testing and production services. The scope includes testing services for various product applications, such as logic and mixed signal, analog, radio frequency (RF), memory, and image sensors.

In recent years, customer rely on semiconductor testing services for both technology and timeliness has significantly increased as the industry enters the post-Moore's Law era. In response to the demand for high-speed computing, low power consumption, high-frequency transmission, and compact products, advanced wafer fabrication processes continue to progress. Additionally, new packaging forms such as wafer-level packaging, fan-out packaging, 3D packaging, heterogeneous integration packaging, and the emerging small chip (Chiplet) model have increased the complexity of semiconductor chips. These new processes have substantially increased the difficulty of testing semiconductor wafers and finished products. The testing methods must be planned systematically yet flexibly, presenting entirely new challenges.

In the area of testing services, Ardentec Corporation has accumulated years of collaboration experience with top-tier Tier-1 IDM and Fabless companies. In alignment with market trends, the Company continues to enhance its capabilities in the development and mass production of testing technologies for HPC (High-Performance Computing) ICs, Communication ICs, and Automotive ICs. Ardentec's testing technology team collaborates with customers in the early stages of development and design reviews. From a testing perspective, the team assists customers in verifying test specifications and analyzing product characteristics in the initial stages of product development, helps in selecting suitable testing equipment, and initiates test program development. Regarding the selection of test fixtures, Ardentec can also provide advice on electromechanical design layouts, probe card selection, and test board design.

In terms of test mass production, Ardentec possesses a wide range of testing platforms to assist customers with semiconductor wafer and finished product testing mass production, meeting the testing requirements of different product characteristics. The Company continues to invest in mainstream testing equipment that combines compatibility (flexibility) and scalability (customization) to support customers' ongoing growth. During the production process, Ardentec Corporation has dedicated product engineering teams to assist with product verification, yield analysis, and improvements. The teams are also capable of supporting customers in transitioning test platforms to accommodate changes in requirements after mass production. At the same time, Ardentec is committed to continuously implementing factory automation and intelligent manufacturing, such as automated loading and unloading of test equipment, RFID-based batch and fixture management, and AGV autonomous delivery, with the aim of reducing finished-product costs, enhancing product quality, and improving production efficiency.

In addition to the continuous investment and improvement in testing, in response to customer demands for product miniaturization and Turnkey services, Ardentec also provides wafer-level packaging and backend process services. These include wafer grinding, back-grinding, die attach, laser dicing, die cutting, automated optical inspection, and packaging for IC placement on Carrier Tape, offering customers a comprehensive semiconductor backend process solution.

As a key role of the customer supply chain, Ardentec actively collaborates with customers to build an efficient communication platform that also incorporates rigorous confidentiality mechanisms. This ensures that mass production information is effectively integrated with the customer's side, continuously optimizing the quality of service provided to customers.

Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

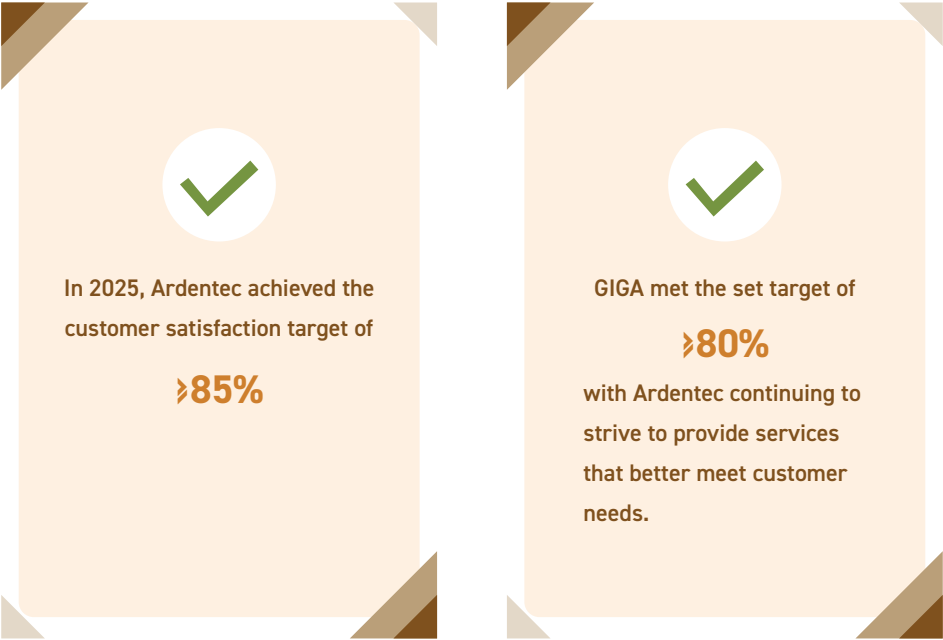
Ardentec's Self-Developed Test Process Analysis System (TPAS)



4.6.1 Customer Satisfaction Surveys

To better align our services in order to fit customers' needs, Ardentec conducts a customer satisfaction survey annually based on the customer satisfaction evaluation procedure and reports the results at the company's quality management review meetings. The survey covers areas such as sales service, engineering support, on-time delivery rates, hazardous materials control, quality management, and system services. The survey results serve as a key basis for the Company's efforts to enhance customer satisfaction in the future. Based on this feedback, Ardentec continuously improves and elevates testing quality, engineering capabilities, and service effectiveness, thereby fostering a mutually beneficial partnership with customers.

Ardentec Corporation believes that providing quality and services that satisfy customers is essential to enhancing customer satisfaction, deepening relationships with existing clients, and building a reputation in the industry to attract new customers, thus driving the Company's continuous growth. The Customer Satisfaction Survey Report is personally reviewed by the Sales Management, who gathers cross-functional teams to address customer suggestions for improvement. These teams present review reports and improvement plans that provide direction for ongoing efforts to enhance customer satisfaction.



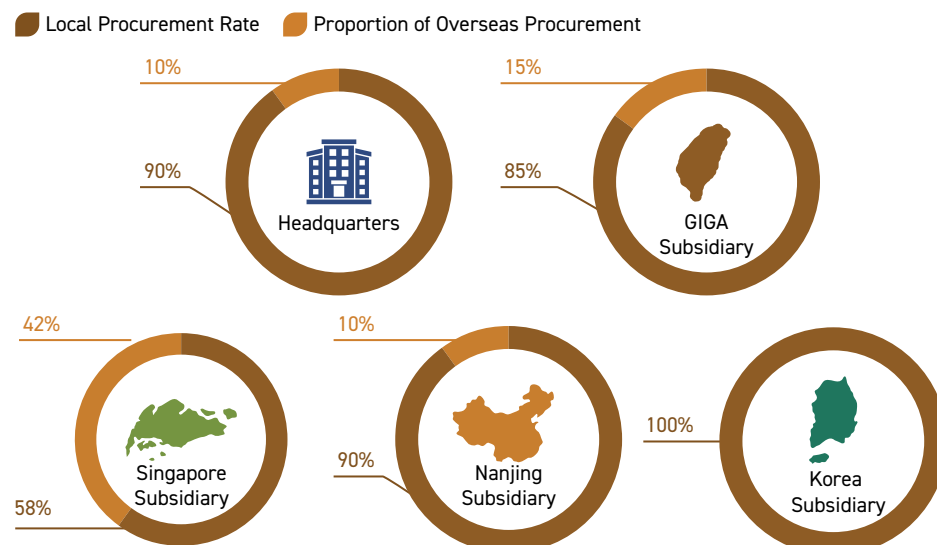
Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

4.7 Sustainable Supply Chain

4.7.1 Local Procurement

Suppliers and contractors are important partners of Ardentec, and through close collaboration, we jointly pursue sustainable business operations and growth. Apart from semiconductor testing equipment, which depends on the countries where it is manufactured, one of the main procurement policies for the headquarters and subsidiaries is local sourcing. Except where customers specify otherwise, we strive to use local suppliers in the regions where our operational sites are located, maximizing the efficiency of various resources and services while supporting local employment opportunities and economic stability. In addition to testing equipment and customer-designated suppliers, Ardentec fully supports localized procurement. Ardentec's headquarters in Taiwan operates six manufacturing plants, making it the most important operational base for Ardentec Corporation. In terms of materials and packaging, the local procurement expenditure rate at the headquarters (in Taiwan) is expected to reach 90% in 2025.

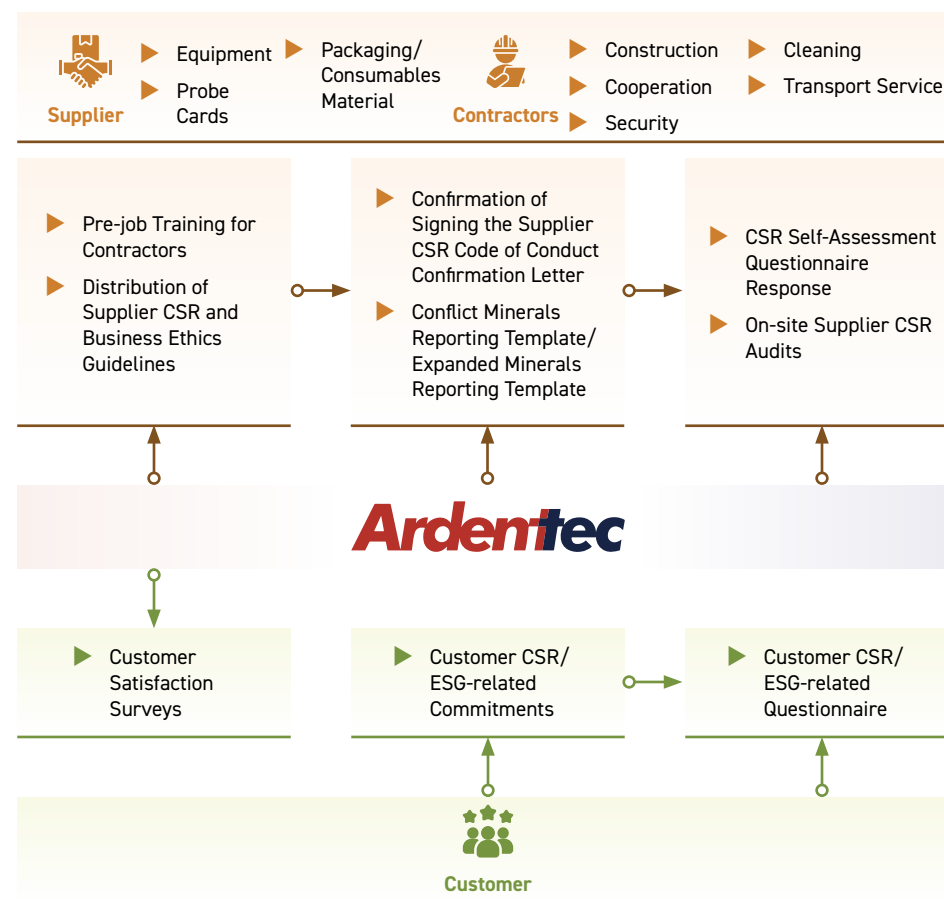
The proportion of local and overseas procurement by Ardentec Corporation



Note: Due to geographical constraints, the Singapore Subsidiary has limited local procurement of the required materials.

4.7.2 Supplier Corporate Social Responsibility Performance Management

Value Chain Structure



Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

Ardentec's major investments are in various equipment and software. Ardentec's primary equipment suppliers are in the United States and Japan, both of which are developed countries with well-established human rights regulations and high levels of protection. Therefore, there is no need to include human rights regulations as part of the supplier screening criteria. The qualifications of suppliers and contractors at each operational site are thoroughly reviewed to ensure they are legally registered entities in accordance with local labor laws and are supervised by the relevant authorities. This ensures that all operations of the supplier partners comply with local laws and human rights standards.



Supplier Corporate Social Responsibility (CSR) Guidelines and Commitments

The Ardentec Headquarters has established the Supplier Corporate Social Responsibility (CSR) Guidelines as the standard for compliance, requiring suppliers and contractors to strictly adhere to the Ardentec Corporation "Supplier CSR and Business Ethics Guidelines" to achieve the goal of fulfilling corporate social responsibility across the supply chain.100% of the newly added material suppliers are required to adopt the "Ardentec Corporation Supplier CSR Code of Conduct" at the evaluation stage, in pursuit of a safe working environment, human rights and dignity being respected, integrity in business operations, compliance with ethical conduct, and a commitment to promoting environmental protection, while also complying with the laws and regulations of the countries and regions where they operate. This guideline is based on the "RBA Code of Conduct" to meet the necessary Environmental and Social standards. Additionally, Ardentec Headquarters requires suppliers to sign the Confirmation of Signing the Supplier CSR Code of Conduct Confirmation Letter. When the Responsible Business Alliance (RBA) or international standards are updated, the guidelines are revised accordingly, and suppliers are asked to re-sign to ensure that their CSR-related management aligns with the latest requirements.

According to the definitions in the relevant documents, in 2025, Ardentec Corporation distributed the "Supplier CSR and Business Ethics Guidelines" to **280** suppliers; a total of **149** key suppliers (including equipment, probe cards, packaging/ consumables) signed the confirmation letter.



Supplier Conflict Minerals Due Diligence

In addition to adhering to the guidelines and requirements, Ardentec proactively issued the Conflict Minerals Reporting Template (CMRT)/Expanded Minerals Reporting Template (EMRT) to the defined suppliers starting from 2024 to conduct due diligence on conflict minerals. For high-risk suppliers, the Company requires risk mitigation measures to reduce associated risks. In 2025, a total of **46** suppliers received the questionnaires, achieving a **100%** return and completion rate.

Note: The defined suppliers include those that supply materials or fixtures for product testing.



Supplier Corporate Social Responsibility Self-Assessment Questionnaire/Audit

Ardentec issues an annual Self-Assessment Questionnaire to key suppliers, based on the RBA framework, to audit whether suppliers comply with relevant standards. For medium to high-risk suppliers, follow-up improvement actions are taken. In 2025, a total of **83** suppliers received the questionnaires, achieving a **100%** return and completion rate.

Note: The defined key suppliers include those supplying materials (with part numbers), equipment/ probe cards, and outsourced process contractors (Category 1: outsourced contractors for wafer manufacturing, assembly, and/or testing)

Technical Expertise and Professional Services	Business Continuity	Development Strategies and Innovation R&D	Intellectual Property and Trade Secrets
Information Security and Protection of Customer Confidentiality	Customer Service	Sustainable Supply Chain	

Additionally, every year, Ardentec conducts on-site audits covering all aspects of corporate social responsibility for labor recruitment agencies, on-site service providers, and key suppliers to ensure compliance with relevant economic, environmental, and social regulations and standards across the industry value chain. In 2025, a total of 47 suppliers were audited across 69 instances, including 6 key suppliers, 5 labor recruitment agencies (domestic and overseas), 2 dormitories, 4 security service providers, 4 cleaning service providers, 4 caterers, 2 central kitchens of caterers, and 20 waste disposal vendors. The audit aspects include the implementation of Labor Rights, Conditions of Work, safety and health, and Environmental Protection.

The audited suppliers have adhered to local labor laws and regulations regarding social responsibility, with no instances of child or forced labor. There is an established mechanism for communication and negotiation between management and workers, and the right to freedom of association is respected. Labor safety and health management practices are well-developed and robust. The probe card suppliers, as maintenance service providers, use only a small amount of chemicals in their processes, with appropriate management in place. Waste disposal complies with legal regulations, and environmental protection responsibilities are fully met, with no safety or environmental concerns.

In 2025, no legal violations or penalties were imposed on key suppliers. Their effective management has had no negative impact on social or environmental aspects, aligning with the Company's expectations for suppliers' performance in corporate social responsibility within the supply chain. This has helped maintain a continuous and positive partnership with the supply chain.

4.7.3 Occupational Safety for Suppliers/Contractors

Ardentec ensures a safe workplace environment for all on-site personnel (security, catering, cleaning) and contractors in compliance with the Occupational Health and Safety Management System standards. Before entering the plant, contractor personnel must undergo "Vendor Pre-job Training," which includes hazard awareness, safety and health protection during joint operations, expectations and requirements related to corporate social responsibility and business ethics, etc. Additionally, they must sign the "Vendor Safety, Health and Environment Management Signature Page" and join the contractor agreement organization to confirm that the contracted services meet safety, health, and environmental requirements.

Before starting work each day, contractors hold a toolbox meeting conducted by the responsible department. The meeting clearly communicates the work environment, potential hazards, and preventive measures, and the meeting record is filled out and placed at the construction site for easy reference. A quarterly agreement organization meeting is held to ensure the safety of joint operations.



Contractor Management

To effectively manage contractors and ensure the safety of Ardentec employees and workers, and to prevent workplace accidents or environmental issues during contractor operations, Ardentec has established the "Contractor Entry Management Procedure" to enforce relevant construction safety and health regulations. To ensure that contractors understand and are familiar with these regulations, Ardentec holds quarterly contractor agreement organization meetings, fostering a good two-way communication channel.

Ardentec's headquarters conducts an annual evaluation of contractors that serves as a reference for contractor selection by various business units and the procurement department.

	2023	2024	2025
	Number of Contractors 140	Number of Contractors 129	Number of Contractors 134
S Highly Recommended for Adoption	140	126	133
A Recommended for Adoption	0	3	1
B Usable but Not Recommended for Adoption	0	0	0
C Not Recommended for Adoption	0	0	0

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		



CHAPTER

5

Environmental Sustainability

5.1 Environmental Policy	79
5.2 Climate Change Adaptation and Mitigation	79
5.3 Sustainable Green Transition	91
5.4 Water Management	98
5.5 Waste and Circular Economy	100
5.6 Mitigation of Other Environmental Impacts	102

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		



2025 Performance Highlights



Received a Climate Change Management score of **A** and a Water Security Management score of **A-** in the CDP (Carbon Disclosure Project).



Greenhouse Gas Emission Reduction Rate of **13.7%** (compared to the base year 2020); Ardentec does not use ozone-depleting substances in its processes.



Self-generated solar power and purchased renewable energy and certificates exceeded **36.74** million kWh, accounting for **16.1%** of total electricity consumption.



Energy consumption outside of the organization decreased by **6.7** GJ/NT\$ Million compared to 2024.



To increase the penetration rate of renewable energy, an additional **176,000** kWh of small hydropower was added.



Do **73** energy conservation projects, saving a total of **37,461** gigajoules of electricity.



The waste reuse rate reached **98.6%**, surpassing the annual target.



Based on the internal cost of carbon reduction, combined with the additional costs needed to achieve the Science Based Targets, implement internal carbon pricing.



Implement biodiversity-related policies, adopting the TNFD LEAP approach for nature-related risk and opportunity assessment to conduct risk assessment and management measures.



Hosted the 11th "Clean My Ocean, Ardentec Leading ESG and Beach Cleanup Activity," removing **260** kilograms of marine debris.



Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

5.1 Environmental Policy

Ardentec is committed to energy conservation, carbon reduction, and ecological preservation, actively implementing its Environmental Protection Policy and embracing the principles of environmental sustainability.



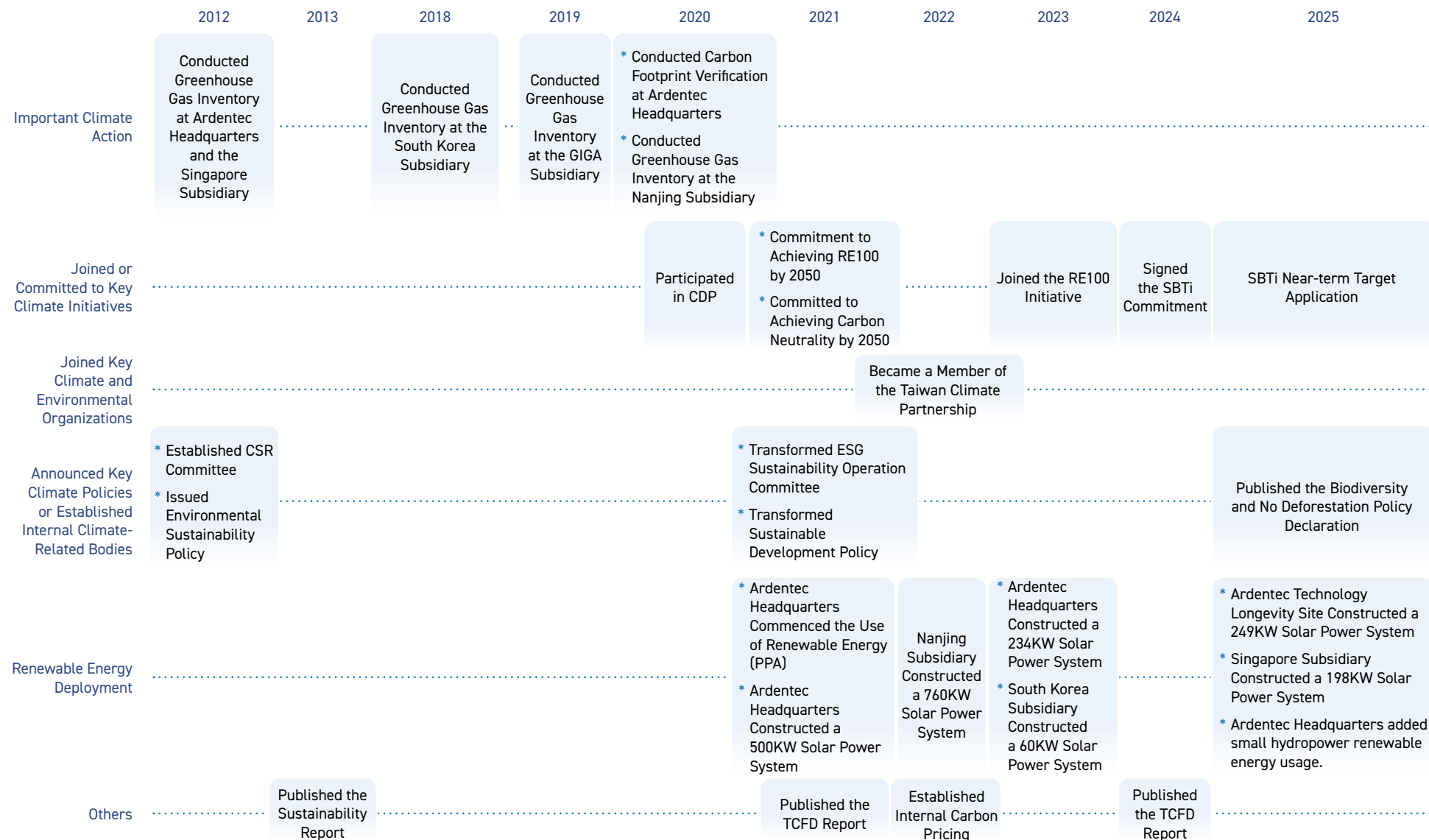
5.2 Climate Change Adaptation and Mitigation

In response to the intensifying impacts of global climate change and extreme weather events, Ardentec has proactively addressed the associated risks and emerging opportunities by integrating its existing governance framework with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) and IFRS International Financial Reporting Standards S2 "Climate-related Disclosures." Through the four core elements—governance, strategy, risk management, and metrics—Ardentec identifies and discloses the company's climate-related risks and opportunities, thereby promoting climate change management and response measures.



Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

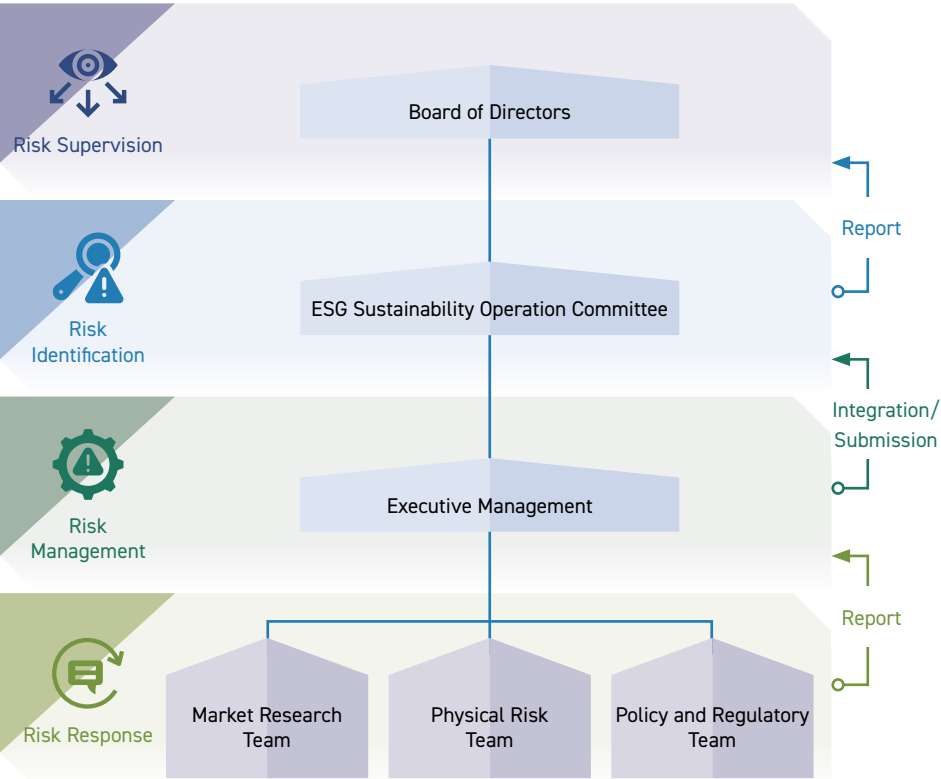
Climate Milestones



Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

5.2.1 Climate Governance

The Board of Directors of Ardentec serves as the highest governance and decision-making body for climate-related matters. To more comprehensively plan and implement sustainability-related strategies, the Company has established the "ESG Sustainability Operation Committee" within its existing governance framework. The President, appointed by the Board, serves as the Chairman of the Committee. Guided by the "Sustainable Development Policy" and the "Environmental Protection Policy," both signed by the President, the Committee coordinates resources and progress on climate actions across departments, implementing and promoting relevant sustainability policies. The Chief Sustainability Officer (CSO) regularly reports to the Board on progress. In line with the Task Force on Climate-related Financial Disclosures (TCFD) recommendations, the ESG Sustainability Operation Committee oversees and verifies the effectiveness of current actions and the achievement of targets, ensuring the implementation of the sustainable development policies.



5.2.2 Climate Management and Identification

Risk Management

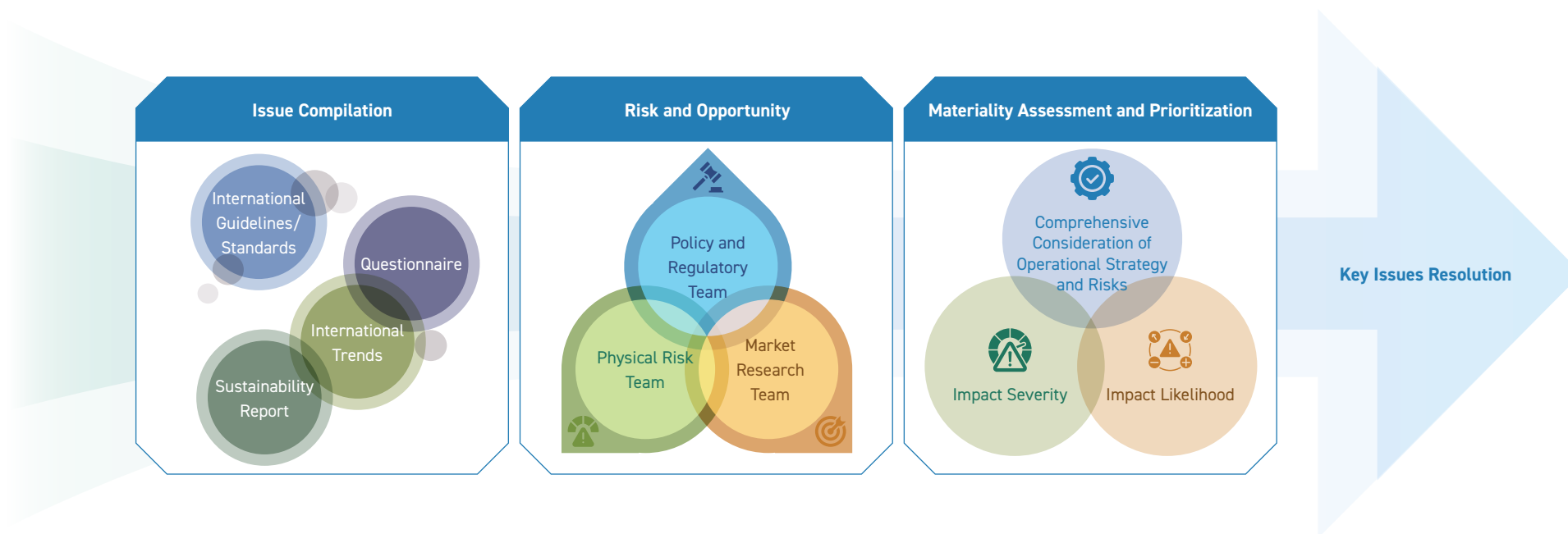
Ardentec Headquarters, following the TCFD framework, has established a climate-related risk and opportunity assessment procedure. A task force convened by the Smart Manufacturing and Environment Management group under the ESG Sustainability Operation Committee is responsible for executing the climate change risk identification process. This group is tasked with reviewing Ardentec's climate risk management policy and making decisions to integrate this climate risk identification mechanism into the company's risk management process. The findings are reported to the Board of Directors, and climate risks are re-evaluated periodically to ensure that the company maintains its capacity to respond to climate change in a rapidly changing climate environment.

Climate Risk and Opportunity Identification and Assessment Process

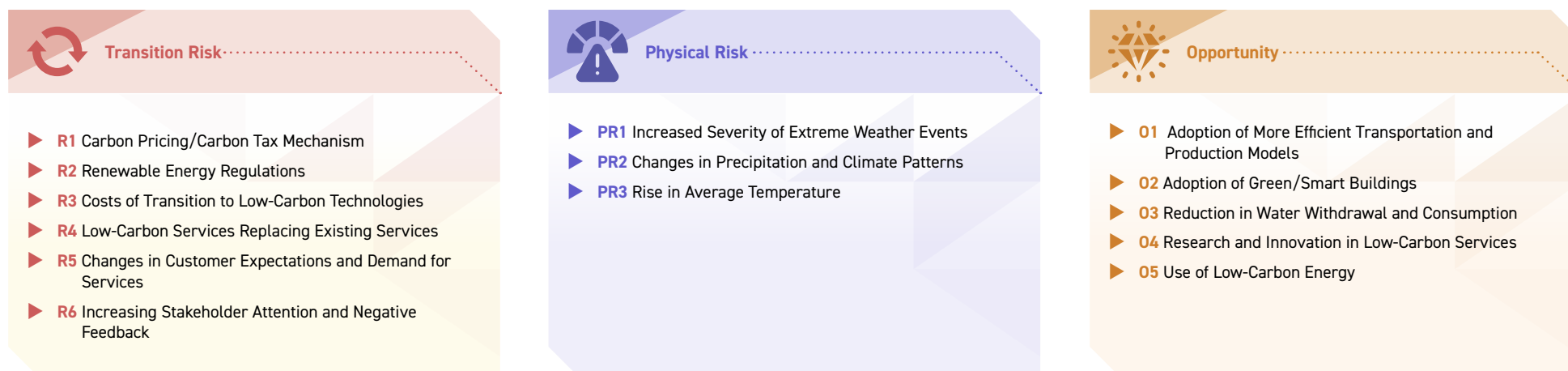
Under the ESG Sustainability Operation Committee, the Smart Manufacturing and Environment Management Team references the climate-related issue categories recommended by the TCFD guidelines and IFRS S2, gathering climate-related information from domestic and international benchmarking peers and industry reports. The team initially focuses on climate issues relevant to Ardentec's industry and integrates these findings with suggestions from various internal departments based on their daily operational experience. As a result, six transition risks, three physical risks, and five opportunities, totaling 14 climate-related issues, were identified and incorporated into the materiality assessment.

Ardentec has established three climate task forces—Policy and Regulatory Team, Physical Risk Team, and Market Research Team—based on the business nature of the responsible units and the climate-related risks and opportunities identified. These climate task forces provide management solutions and response measures for the risks and opportunities initially identified by the Smart Manufacturing and Environment Management Team under the ESG Sustainability Operation Committee. The task forces conduct climate risk and opportunity identification and assessment based on each unit's business experience. Finally, the evaluation results from the climate task forces are consolidated, and a materiality assessment and prioritization of climate risks and opportunities are conducted, considering factors such as operational strategy, risk impact potential, and severity. A climate risk and opportunity materiality matrix is created to identify key climate risks and opportunities.

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

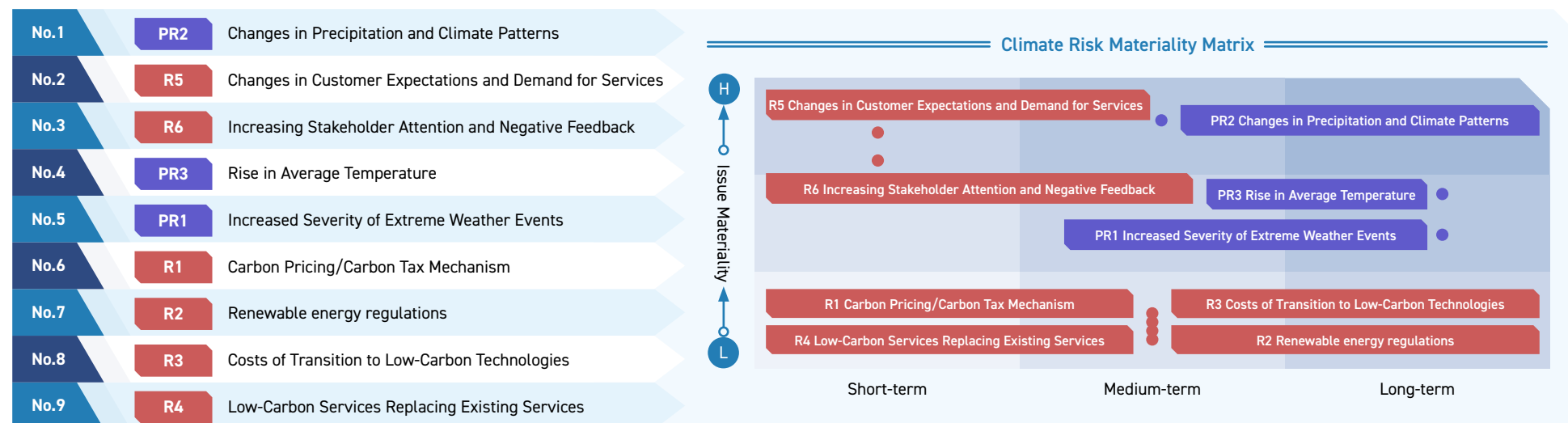


Ardentec Risk and Opportunity Issue List



Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

Ardentec Climate Risk Identification Results



5.2.3 Climate Strategy

Based on the results of the materiality assessment, Ardentec has identified [PR2 Changes in Precipitation and Climate Patterns], [R5 Changes in Customer Expectations and Demand for Services], and [R3 Costs of Transition to Low-Carbon Technologies] as the current key climate risks and opportunities. To effectively monitor and respond to these climate risks and opportunities, the table below summarizes the relevant climate-related risks and opportunities for Ardentec, along with management strategies and response measures. The climate risks and opportunities are listed in order of materiality, from high to low.

Note: * Denotes key climate risk and opportunity issues.

Code	Climate-Related Risk/Opportunity Issue	Description of Risks and Opportunities Relevant to Ardentec	Primary Financial Impacts	Ardentec Management Measures and Strategies
PR2*	Changes in Precipitation and Climate Patterns	In recent years, the intensification of extreme weather events has led to increasingly uneven rainfall distribution. In 2021, Taiwan experienced its most severe drought in 56 years, during which Ardentec faced reduced water pressure within its facilities. Although Ardentec primarily provides testing services and therefore has relatively low water consumption, the event did not result in immediate impacts. However, if drought conditions persist or worsen in the future, there remains a potential risk of operational disruptions due to the inability to maintain constant temperature and humidity levels in cleanrooms, as well as increased operational costs associated with the use of water delivery trucks.	- Increased Operating Costs - Operational Disruption	- Water truck supply agreements have been established for all four headquarters plants to ensure timely provision of backup water sources during drought periods. - Each of the four plants is equipped with water storage wells/tanks, enabling mutual support and supply of backup water during periods of water scarcity. - The newly constructed plant has been equipped with a rainwater harvesting system, while the Keystone Site has implemented a process water recycling system to enhance water reuse efficiency and reduce dependence on water resources.

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

Code	Climate-Related Risk/ Opportunity Issue	Description of Risks and Opportunities Relevant to Ardentec	Primary Financial Impacts	Ardentec Management Measures and Strategies
R5* Transition Risk Market Short-term Downstream Customers	Changes in Customer Expectations and Demand for Services	With the growing global awareness of environmental protection, customers are placing greater importance on carbon reduction in manufacturing processes and reducing packaging materials, which may lead to higher operating costs. Ardentec must adapt its testing processes to offer production methods that minimize environmental impact. Failure to proactively meet customer expectations may result in a decline in customer confidence.	- Decrease in Revenue - Increased Operating Costs	- Engaged in cross-departmental communication with clients to identify their concerns and requirements regarding climate change, build consensus, establish carbon reduction pathways and commitments, and ensure timely implementation to meet client expectations. - Proactively collaborated with clients to transition inbound and outbound packaging to reusable black boxes, thereby reducing resource consumption during the production process. - Starting in September 2024, Ardentec has officially introduced Package + circular boxes, replacing the outer packaging Cardboard Box for desiccants with reusable circular boxes. The boxes are made from recycled plastic waste, achieving an annual carbon reduction of 151.32 kilograms of CO₂e through packaging.
R6 Transition Risk Reputation Short-term Downstream Customers	Increasing Stakeholder Attention and Negative Feedback	In the future, climate-related financial disclosures must align with information disclosed in the annual report. If Ardentec fails to actively manage and reduce greenhouse gas emissions, it may lose investor confidence, which could adversely impact the Company's reputation and, consequently, its revenue. In addition, a downgrade in credit lines by financial institutions may result in increased capital costs. With the global rise in environmental awareness, downstream clients are imposing increasingly stringent sustainability assessment standards on suppliers. If Ardentec does not proactively establish targets such as SBTi and RE100, clients may favor companies with lower carbon footprints, potentially leading to a decline in company revenue.	- Decrease in Revenue - Increased Expenditure	Ardentec joined the RE100 initiative in 2023 and submitted its short-term target application to the Science Based Targets Initiative (SBTi) in 2025. In April 2026, it officially passed the verification process, actively aligning with government regulations and international initiatives to fulfill its corporate social responsibility and demonstrate its performance in various aspects of sustainability management.
PR3 Physical Risk Long-term Long-term Self-operation	Rise in Average Temperature	Currently, the Ardentec plant has not been affected by rising temperatures. However, under scenarios where global climate actions fail and lead to uncontrollable temperature increases by 2050, potential impacts could include challenges in equipment heat dissipation, resulting in equipment failure, increased demand for air conditioning and refrigeration, leading to higher electricity consumption, and an increase in water usage due to higher evaporation rates of cooling water, all of which could drive up the overall operational costs of the plant.	- Increased Operating Costs - Increased Expenditure	- Establish an intelligent energy monitoring system to optimize the performance of the air conditioning and cooling systems. - Regularly assess plant equipment and replace outdated, energy-intensive refrigeration and air conditioning units to enhance system efficiency. - The construction of future factory and office buildings will be planned with green building standards to minimize the impact of temperature increases on the buildings.
PR1 Physical Risk Immediacy Long-term Self-operation	Increased Severity of Extreme Weather Events	- Typhoon-induced heavy rainfall caused flooding within the factory premises and disruption of external road access, leading to delays in receiving and shipping goods, resulting in customer losses, which could subsequently impact revenue performance. - Severe flooding may result in damage to public equipment stored outdoors or deteriorate water quality, hindering the ability to maintain consistent temperature and humidity levels in cleanrooms, potentially causing	- Increased Expenditure - Decrease in Revenue	- Flood barriers have been reinforced at the headquarters' four factory sites, with regular inspections of the drainage systems and the establishment of an alert notification mechanism, aimed at minimizing damage to assets and equipment caused by extreme weather conditions to prevent production interruptions. - A remote production support system is in place to mitigate the impact of production disruptions at a single factory site.

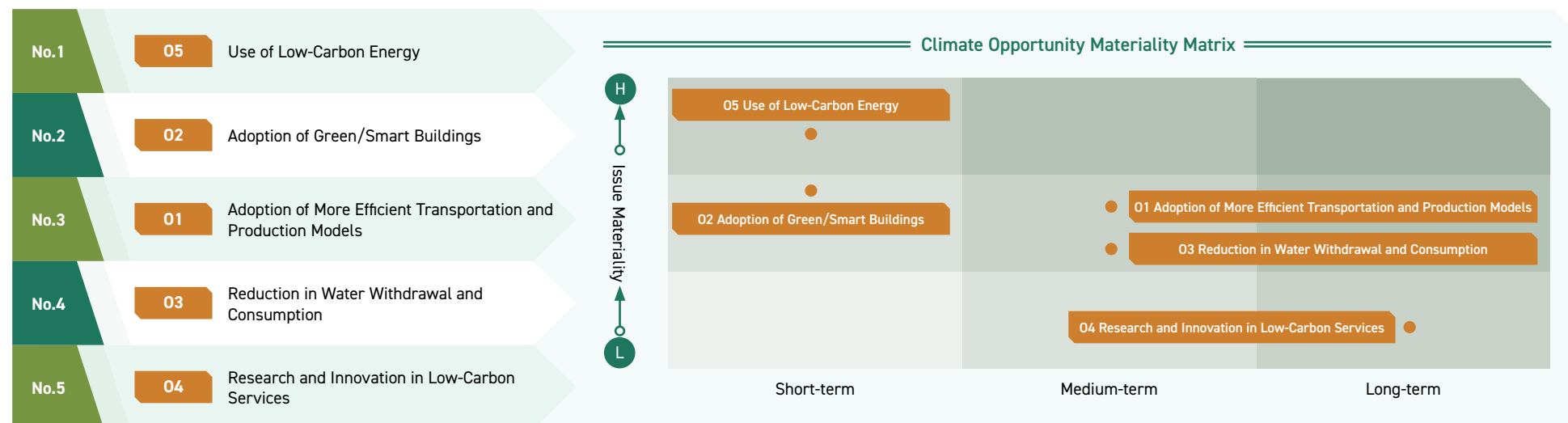
Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

Code	Climate-Related Risk/ Opportunity Issue	Description of Risks and Opportunities Relevant to Ardentec	Primary Financial Impacts	Ardentec Management Measures and Strategies
R1 Transition Risk Policy and Regulatory Medium-term Self-operation	Carbon Pricing/Carbon Tax Mechanism	Currently, Ardentec's testing costs only account for testing equipment and time, with no additional charges for high energy consumption items. However, in response to the government's increasingly stringent carbon emissions cap requirements, future obligations to pay carbon fees or purchase carbon credits are expected to increase operating costs.	- Increased Operating Costs - Increased Expenditure	- Establish renewable energy systems. - Develop energy conservation and emission reduction plans. - Evaluate the purchase of carbon credits or renewable energy. - Continuously monitor the evolution of Taiwan's carbon fee policies and international carbon pricing regulations.
R2 Transition Risk Policy and Regulatory Medium-term Self-operation	Renewable energy regulations	According to the Renewable Energy Development Act, entities with a monthly contracted capacity of 5,000 kW or more are required to install renewable energy systems equivalent to 10% of their contracted capacity. Failure to comply results in a mandatory payment in lieu. Although the contracted capacities of Ardentec's four factory sites do not meet the regulatory threshold, solar panels have been voluntarily installed on the rooftops of all self-owned facilities in Taiwan, exceeding the required renewable energy installation capacity. Furthermore, Ardentec has joined RE100 and committed to achieving a 30% share of renewable energy by 2030. Expenditures related to the purchase of renewable energy are expected to gradually increase in the future.	- Increased Expenditure - Increased Operating Costs	- Ardentec has joined RE100 and aims to achieve 100% renewable energy usage by 2050. - Solar power generation systems have been installed across all factory sites. - In 2025, self-generated solar power and purchased renewable energy and certificates exceeded 36.74 million kWh. (including headquarters and subsidiaries) ^{Note} - Continues to monitor renewable energy regulations and development trends. - Plans are in place to optimize energy efficiency and upgrade equipment.
R3 Transition Risk Technical Medium-term Self-operation	Costs of Transition to Low-Carbon Technologies	To reduce the carbon footprint of services, improving process testing efficiency, reducing equipment energy consumption, and implementing energy-saving measures are of critical importance. The Company must consider investing in low-carbon technology development and transitioning efforts, as well as the replacement of energy-intensive equipment, as part of its operational costs.	- Increased Expenditure - Increased Operating Costs	- Implement an energy consumption modeling system for facility operations, utilizing energy monitoring to develop annual energy-saving plans for high-consumption equipment. - Establish energy management targets, with a mid-term goal of a cumulative electricity-saving rate >13% (baseline year 2021).
R4 Transition Risk Technical Medium-term Self-operation	Low-Carbon Services Replacing Existing Services	Driven by international trends promoting energy conservation and carbon reduction, supply chains are facing increasingly stringent requirements for energy efficiency and carbon reduction. If carbon emissions generated during the testing process fail to align with customers' low-carbon targets, it may adversely affect the Company's future order acquisition.	Decrease in Revenue	- Ardentec has established an Energy Conservation and Carbon Reduction Task Force to plan and monitor process efficiency improvements and energy-saving initiatives. The Company has also set targets for the use of renewable energy and carbon reduction, aiming to lower the carbon footprint of its services in alignment with stakeholder expectations. - Develop low-carbon and energy-efficient services by designing production processes that align with customer requirements.

Note: The subsidiaries referred to in this chapter are the Singapore subsidiary, Nanjing subsidiary, South Korea subsidiary, and GIGA subsidiary.

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

Ardentec Climate Opportunity Identification Results



Code	Climate-Related Risk/ Opportunity Issue	Description of Risks and Opportunities Relevant to Ardentec	Primary Financial Impacts	Ardentec Management Measures and Strategies
05* Opportunity Energy Sources Short-term Self-operation	Use of Low-Carbon Energy	A reasonable mix of renewable energy sources contributes to enhancing the Company's energy resilience and reducing carbon emissions, while mitigating the impact of external energy supply volatility. In addition, the Company's renewable energy deployment strategy supports the enhancement of brand reputation and helps attract customers with low-carbon service requirements.	- Enhance Resilience - Value Enhancement	- Ardentec has joined the RE100 initiative and is committed to achieving the RE30 target by 2030, RE60 by 2040, and RE100 by 2050. - Since 2021, Ardentec Corporation has gradually completed solar installations with a capacity of up to 2,000 kW. - Since 2021, Ardentec has begun purchasing renewable energy. In 2025, renewable energy use will total 36.74 million kWh, accounting for 16.1% of the total electricity consumption.
02 Opportunity Resource Efficiency Short-term Self-operation	Adoption of Green/Smart Buildings	Adopting green building designs will reduce water consumption and electricity usage, thereby lowering long-term operational costs while enhancing the facility's resilience to extreme heat.	- Cost Reduction - Enhance Resilience	- The factory in Longtan, Hsinchu Science Park, planned according to the LEED Gold standard set by the U.S. Green Building Council (USGBC), officially obtained LEED Gold certification in 2025, demonstrating significant achievements in meeting domestic and international sustainability standards. - The second factory of the Singapore subsidiary has received the Singapore BCA Green Mark Platinum Certification. - Due to the challenges associated with the redevelopment of aging factory buildings, the Company plans to gradually implement renewable energy systems and water-saving equipment to enhance the energy and resource efficiency of its facilities.

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

Code	Climate-Related Risk/ Opportunity Issue	Description of Risks and Opportunities Relevant to Ardentec	Primary Financial Impacts	Ardentec Management Measures and Strategies
01 Opportunity Resource Efficiency Medium-term Self-operation	Adoption of More Efficient Transportation and Production Models	The semiconductor packaging and testing industry is highly labor-intensive. The adoption of industrial automation technologies can significantly reduce labor costs and the rate of human error, as well as minimize power consumption during equipment idle time. This, in turn, enhances overall production efficiency and reduces electricity costs. Currently, Ardentec's truck fleet primarily operates on diesel. Transitioning to hybrid vehicles would improve energy conversion efficiency while reducing carbon emissions and fossil fuel expenses.	- Enhance Production Efficiency - Cost Reduction	- Since 2023, Ardentec has initiated a phased replacement of diesel trucks with hybrid electric trucks. - The Company plans to implement an intelligent dispatch system to enhance transportation efficiency. - Ongoing evaluations and the execution of automated sleep and standby scheduling systems for testing equipment, as well as the demand and feasibility of warehouse automation adoption.
03 Opportunity Resource Efficiency Medium-term Self-operation	Reduction in Water Withdrawal and Consumption	The majority of Ardentec's facilities in Taiwan are dedicated to wafer testing services, which require relatively low water consumption. However, the Keystone Site involves wafer packaging processes that demand a higher volume of water. Enhancing water resource efficiency at this site would help reduce overall water consumption, lower associated water procurement costs, and strengthen operational resilience.	- Cost Reduction - Enhance Resilience	The facilities management team at the Keystone Site has planned multiple water recycling initiatives, such as the reuse of air conditioning condensate and the utilization of reverse osmosis (RO) process wastewater as make-up water for the cooling system. These measures aim to reduce the plant's overall water demand.
04 Opportunity Products and Services Long-term Self-operation	Research and Innovation in Low-Carbon Services	Ardentec has observed a growing demand from customers for packaging and testing services with carbon footprint certification, reflecting the increasing importance of low-carbon manufacturing processes in line with recent sustainability trends. Such capabilities are expected to become a key differentiator in the market. Reducing carbon emissions throughout service processes will enhance the Company's ability to seize emerging market opportunities.	- Revenue Increased - Cost Reduction	- In 2020, the Company conducted a product carbon footprint verification in accordance with ISO 14067, identifying carbon emission hotspots within the service processes and formulating corresponding carbon reduction measures. - Engaged with customers to explore the feasibility of using recyclable and reusable packaging materials, aiming to reduce the consumption of virgin packaging materials. - Do local procurement of raw materials to reduce the overall product carbon footprint associated with raw material procurement.

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

5.2.4 Scenario Analysis

Flood risk analysis for each factory area

Using the World Bank Group's climate change scenario analysis forecast data, cross-referenced with the WRI Flood Risk Analysis Tool, to assess the potential flooding risks at each of Ardentec's major operational sites under different climate scenarios due to heavy rainfall.

And select the following two scenarios:

SSP1-2.6

The overall flooding risk at all major Ardentec sites remains at a low-risk level. However, even under low emission scenarios (SSP1-2.6), the Nanjing site may still face localized flooding risks due to concentrated short-term rainfall and the limited capacity of the surrounding drainage system.

SSP5-8.5

Each Ardentec site remains at a low flooding risk level even under high physical risk scenarios. However, due to slightly increased rainfall at the Nanjing site, flooding risks are relatively higher compared to other operational sites. Continuous attention is necessary to monitor the impact of heavy rainfall on surrounding drainage and operational continuity.

After conducting flooding scenario analysis, Ardentec Technology's short-, medium-, and long-term targets for different risk scenarios are low-flooding risks. Ardentec Technology will also continue to assess drainage and flood control measures at each site, strengthening contingency plans to enhance operational resilience.

Flood risks caused by heavy rainfall

	1	5	10	15	20	25
	L					H
	SSP1-2.6			SSP5-8.5		
	Short	Medium	Long	Short	Medium	Long
Factory Area - HQ	2	2	2	2	2	2
Average 5-day maximum rainfall(mm)		65			27	
Factory Area - Giga	2	2	2	2	2	2
Average 5-day maximum rainfall(mm)		65			27	
Factory Area - Singapore	2	2	2	2	2	2
Average 5-day maximum rainfall(mm)		14			25	
Factory Area - Nanjing	3	3	3	3	3	3
Average 5-day maximum rainfall(mm)		16			19	
Factory Area - South Korea	2	2	2	2	2	2
Average 5-day maximum rainfall(mm)		19			24	
Response and Management Measures						
- Continue to check drainage and flood control facilities at each site. - Enhance personnel and logistics response mechanisms for extreme weather to prevent the impact of production disruptions at a single factory site.						

*SSP1-2.6 (Low Emission/Low Physical Risk Scenario) *SSP5-8.5 (High Emission/High Physical Risk Scenario)

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

Drought Risk Analysis for the Taiwan Factory Area

The main operational site of Ardentec Headquarters is located in Hsinchu, Taiwan. Based on the Physical Risk assessment, we are placing increased attention on the water scarcity risk in Hsinchu, Taiwan. Our primary factory area's water supply comes from the Toucian River and the Shimen reservoir. We assess the historical reservoir storage changes using the reservoir variation line graphs in the reservoir statistics chart to further analyze the water scarcity risks.

SSP1-2.6

The overall water scarcity risk at the main Ardentec Headquarters site remains at a low-risk level.

SSP5-8.5

Referring to the World Bank Group's climate change scenario analysis forecast data, the short-term risks at major locations remain low, but the probability of water shortages increases in the medium and long term, requiring continuous attention and adaptation measures.

Based on a review of historical reservoir data and drought probabilities across different scenarios, the Ardentec Headquarters faces low drought risk under both low and high physical risk scenarios in the short, medium, and long term. However, in the medium- and long-term high-physical-risk scenarios, the drought risk level increases. Therefore, we will prioritize focusing on and continuously improving water recycling rates and installing water recycling systems to reduce dependence on water resources.

Water shortage risks caused by uneven rainfall distribution



Factory Area - Ardentec Headquarters

SSP1-2.6			SSP5-8.5		
Short	Medium	Long	Short	Medium	Long
2	2	2	2	3	3

Response and Management Measures

- ▶ Water truck supply agreements have been established for all four headquarters plants to ensure timely provision of backup water sources during drought periods.
- ▶ Install water storage wells/tanks to enable timely mutual support of backup water sources.
- ▶ Install rainwater harvesting and process water recycling systems to enhance water reuse efficiency and reduce dependence on water resources.

* Since the main sites (Talent site, Keystone site, Glory site, Prosperity site) are all located in Hsinchu, using Tap Water from the Shimen Reservoir and the Toucian River, a combined assessment is conducted.

* The newly constructed Longevity site is not included in the scope of this assessment.

* SSP1-2.6 (Low Emission/Low Physical Risk Scenario)

* SSP5-8.5 (High Emission/High Physical Risk Scenario)



Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

5.2.5 Metrics and Targets

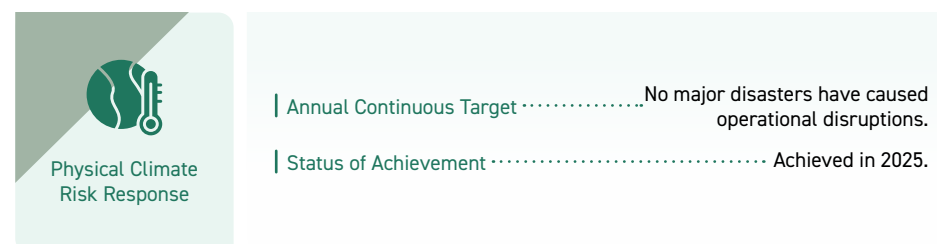
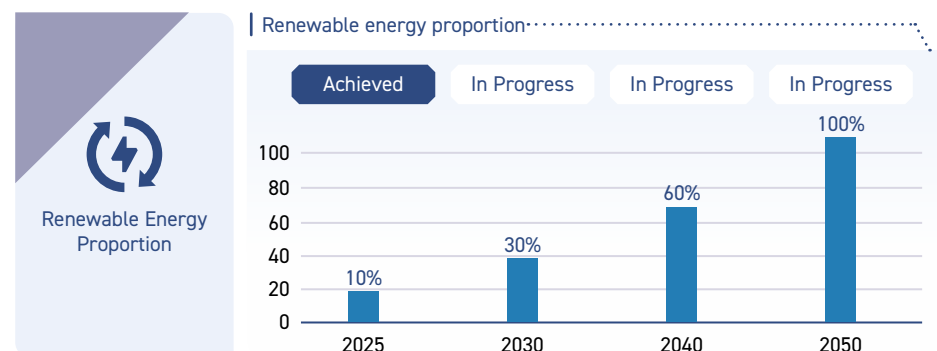
To effectively manage and respond to climate risks faced by Ardentec, and to demonstrate to stakeholders the Company's concrete actions and commitment to combating climate change, Ardentec joined the RE100 initiative (100% Renewable Energy, RE100) in 2023. The Company has pledged that all global sites will achieve 100% renewable energy usage by 2050, aligning with international sustainability initiatives.

Regarding carbon reduction targets, Ardentec submitted its SBTi Near-term Target Application in 2025 and was officially verified in April 2026. The approved near-term targets through 2035 are based on the SBTi's scientific methods and are consistent with a scenario that limits warming to less than 1.5°C.

By collaboratively planning more proactive carbon reduction pathways with international benchmarks and using its influence to drive decarbonization across the supply chain, the Company aims to gradually realize its self-imposed vision of achieving Net Zero emissions by 2050 as the ultimate goal. To mitigate the potential impacts of escalating physical climate-related disasters on Ardentec, the Company has established a continuous objective of preventing any climate risks from disrupting its operations. In line with this commitment, Ardentec's headquarters obtained certification for ISO 22301:2019 (Business Continuity Management Systems) in 2021. This ensures that the Company is well-prepared and capable of responding promptly to any physical climate-related events, and can swiftly resume operations to meet its highest business continuity objectives.



Indicator Items	Target	Year of Achievement	Status of Achievement
Greenhouse Gas Emissions	The Reduction Target for the Total of Category 1 and Category 2 Compared to the Base Year (2020) is 10% ^{*1}	2025	Achieved
	The Reduction Target for the Total of Category 1 and Category 2 Compared to the Base Year (2023) is 63% ^{*2}	2035	In Progress
	The total of Category 3 compared to the base year (2023) is reduced by 37.5% ^{*2}		In Progress
	Net Zero emissions ^{*1}	2050	In Progress



*1: Ardentec self-established target

*2: SBTi certified target has been achieved. (The scope 3 target range includes "Procurement of Goods and Services" and "Fuel and Energy Related Activities")

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

5.3 Sustainable Green Transition

5.3.1 Green Management System

Ardentec has established an integrated management system in compliance with relevant environmental regulations set by the government. Utilizing the PDCA methodology, the Company incorporates environmental management systems into its existing organizational framework to enhance environmental and energy performance. Dedicated environmental personnel are appointed to develop, implement, and maintain environmental management systems and action plans. The Company regularly reviews its operational processes to conduct greenhouse gas inventories and implement reduction measures, manage water resource assessments, and implement waste reduction and recycling initiatives, thereby addressing GHG emissions at the source. In addition, Ardentec is committed to implementing energy-saving projects aimed at minimizing environmental consumption and optimizing cost efficiency, thereby reducing the impact of climate change. These efforts contribute to enhancing competitiveness and achieving environmental sustainability goals.

Environmental Management System (ISO 14001)

The headquarters and^{Note} all subsidiaries have successfully passed the ISO 14001:2015 Environmental Management System certification.

Energy Management System (ISO 50001)

To effectively manage energy usage, Ardentec's headquarters and its Singapore subsidiary have each achieved ISO 50001:2018 Energy Management System certification. Using the PDCA methodology, energy management is integrated into the existing organizational framework to improve energy performance.

For ISO Certificates,
please refer to Ardentec's ESG official website.



Note: The subsidiaries referred to in this chapter are the Singapore subsidiary, Nanjing subsidiary, South Korea subsidiary, and GIGA subsidiary.

Product Carbon Footprint Verification (ISO 14067)

In 2020, a third-party organization verified the inventory according to the ISO 14067 standard to ensure the credibility of the data. The scope of the product carbon footprint verification includes Wafer Probing Service at the Talent, Keystone, and Prosperity sites, as well as Final Testing Service at the Glory site.

Hazardous Substance Management

Establish a "Hazardous Substance Free Policy" and conduct regular internal audits, reviewing the "Hazardous Substance Free Goal" semi-annually. All four plants at the headquarters have been certified under the IECQ QC 080000 Hazardous Substance Process Management System. All operational activities comply with international environmental regulations, such as the EU RoHS and REACH. The Company actively establishes hazardous substance management procedures to ensure that Ardentec's services meet international regulations and customer requirements for hazardous substance management and green products. Ardentec does not have physical products, and the testing service processes provided to customers do not require the use of any materials. In 2025, 100% of the product testing services provided to customers did not involve any substances regulated under IEC 62474.

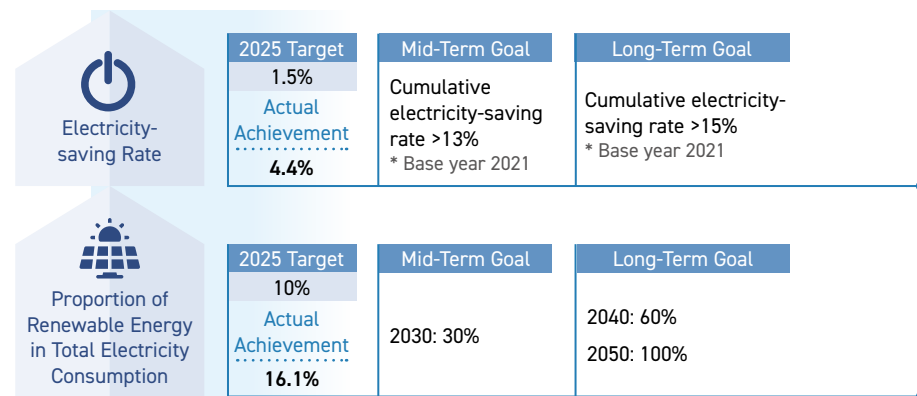


In 2025, neither the headquarters nor the subsidiaries incurred any significant environmental damage costs, such as fines or litigation, exceeding NT\$1 million.

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

5.3.2 Energy Management

KPI



Energy Use

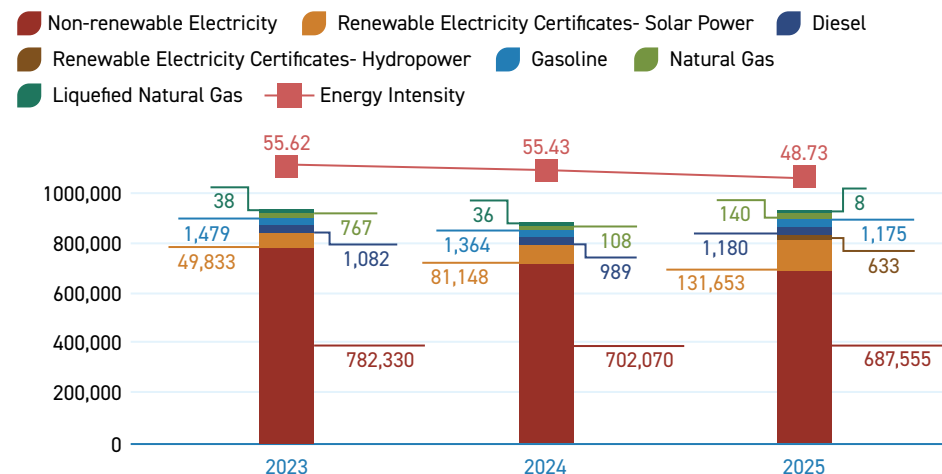
Amid the global trend toward low-carbon energy development, governments and corporations worldwide are increasingly investing in carbon reduction and renewable energy transitions. According to the International Energy Agency (IEA), although oil demand continues to grow, the global energy market is accelerating its shift toward low-carbon energy sources. In response to this trend, Ardentec is actively participating in the global low-carbon energy transition by implementing a series of energy management and carbon-reduction measures.

In the 2025 energy consumption structure, electricity accounted for 99.7% of the total energy consumption. Non-renewable electricity consumption totaled 687,555 GJ, followed by renewable electricity consumption at 132,286 GJ, and gasoline consumption at 1,175 GJ, contributing to a total energy consumption of 822,344 GJ.

As part of its concrete actions, Ardentec has continued to expand its of renewable energy deployment. Since 2021, the Company has been procuring renewable energy certificates. With the expansion of solar power generation facilities and increased renewable energy procurement, the share of renewable energy is expected to rise further in the coming years. In 2025, the use of renewable energy and the procurement of certificates will total 36.74 million kWh, accounting for 16.1% of the total electricity consumption, achieving the target of 10%. Through these proactive measures, Ardentec not only aligns with the global low-carbon energy transition trend but also demonstrates its commitment to sustainable operations and environmental protection, contributing to global carbon reduction and energy transition efforts.

Energy Use and Energy Intensity

Unit: Gigajoules (GJ)



Note1: Electricity conversion factor = 0.0036 gigajoules (GJ)/kWh

Note2: Diesel conversion factor = 0.0352 gigajoules (GJ)/liter

Note3: Natural Gas conversion = 0.0367 gigajoules (GJ)/cubic meter

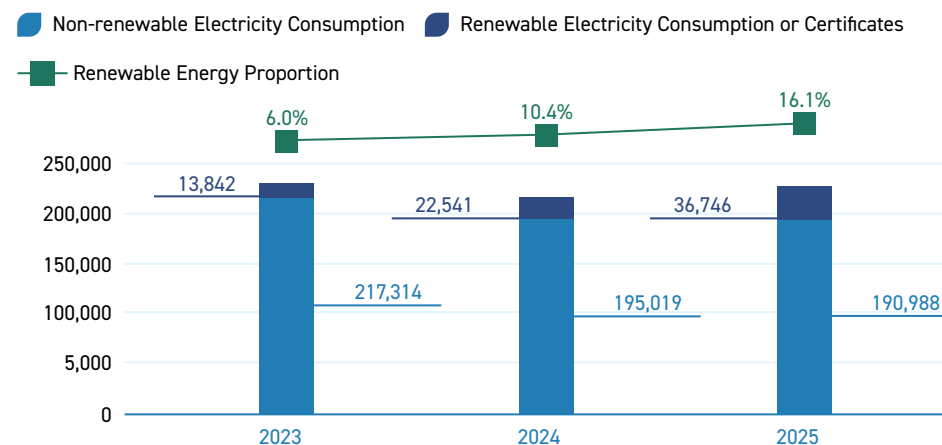
Note4: Liquefied Natural Gas conversion = 0.0377 gigajoules (GJ)/cubic meter

Note5: Gasoline conversion factor = 0.0327 gigajoules (GJ)/liter

Note6: Energy Intensity = (Non-renewable Electricity + Diesel + Natural Gas + Liquefied Natural Gas + Gasoline)/Consolidated Revenue for the Year (in NT\$ million)

Electricity Usage and Proportion of Renewable Energy

Unit: MWh



Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

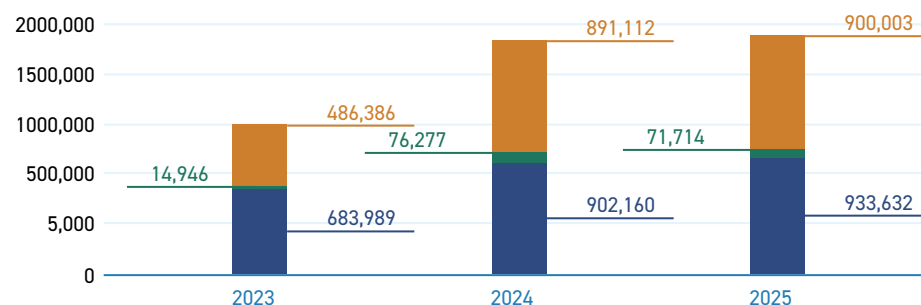
Establishment of Solar Power Generation Facilities

The headquarters and subsidiaries have set plans to establish solar power generation facilities at their respective plants. Since 2021, the headquarters and subsidiaries have gradually completed solar power generation facilities totaling 2,000 kW. In 2025, the total power generation of the headquarters and subsidiaries amounted to 1.9 million kWh, with approximately 12% sold to the national grid of the respective locations, totaling 789 Gigajoules (GJ), and 89% used for self-consumption.

Statistics on Solar Power Generation

■ Headquarters ■ South Korea ■ Nanjing

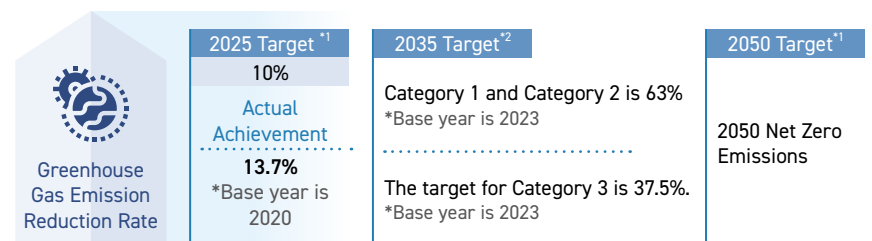
Unit: Degree



Small Hydropower Renewable Energy

Renewable energy procurement at Ardentec Headquarters was primarily based on solar photovoltaics, and the installation of solar power generation equipment for self-use has been completed in stages. To enhance the penetration rate of renewable energy, we have signed agreements with renewable energy providers to procure small hydropower, in addition to the existing solar photovoltaics. By leveraging the unique generation characteristics of different renewable energy sources, we aim to achieve a relatively stable overall power supply, enabling the use of clean energy even when photovoltaic output is insufficient. In 2025, the small hydropower supply will be 176,000 kWh.

5.3.3 Greenhouse Gas Management



*1: Ardentec self-established target

*2: SBTi certified target has been achieved. (The scope 3 target range includes "Procurement of Goods and Services" and "Fuel and Energy Related Activities")

Greenhouse Gas Inventory

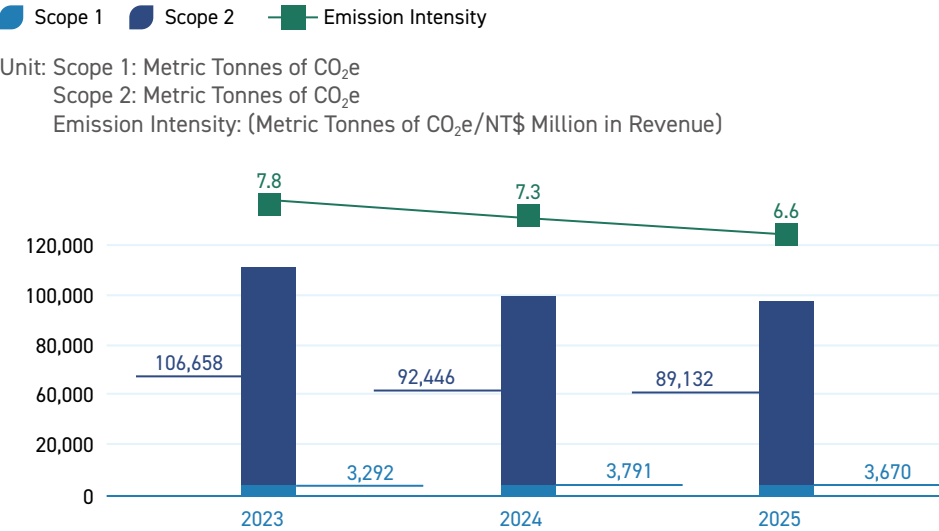
Climate change action has become a significant global focus. Ardentec, in accordance with ISO 14064-1:2018 and the Greenhouse Gas Protocol, conducts greenhouse gas inventories at all operational sites and plants. The data from these inventories are used to assess the environmental impact and effects of operational activities and to formulate greenhouse gas reduction strategies. According to the inventory results, the primary source of emissions is the indirect carbon emissions (Scope 2) derived from the purchased electricity used for the operation of 24-hour testing machines. Direct emissions (Scope 1) are caused by refrigerant leakage of HFCs from air conditioning systems, a small amount of PFCs (CF₄) from test machines, and CO₂, CH₄, and N₂O emissions from gasoline and diesel vehicles. Ardentec does not use ozone-depleting substances in its processes.



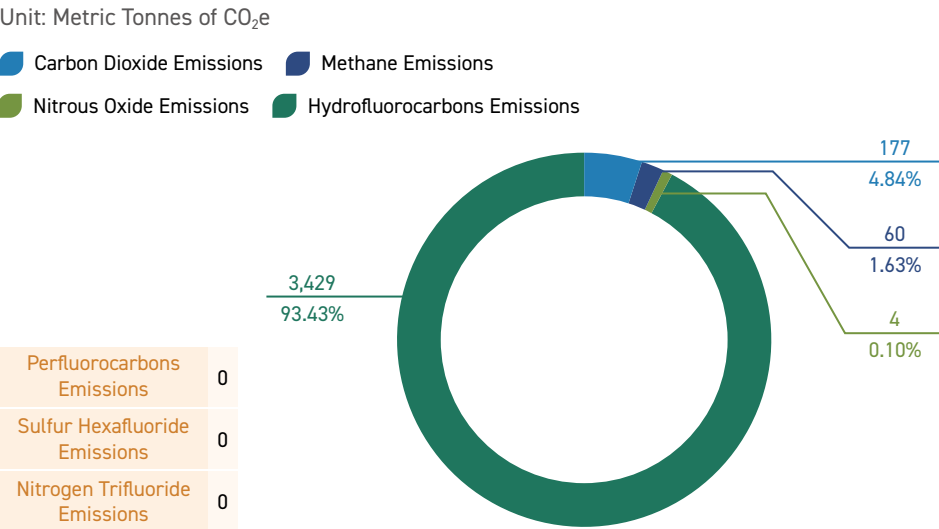
Ardentec does not use ozone-depleting substances in its processes.

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

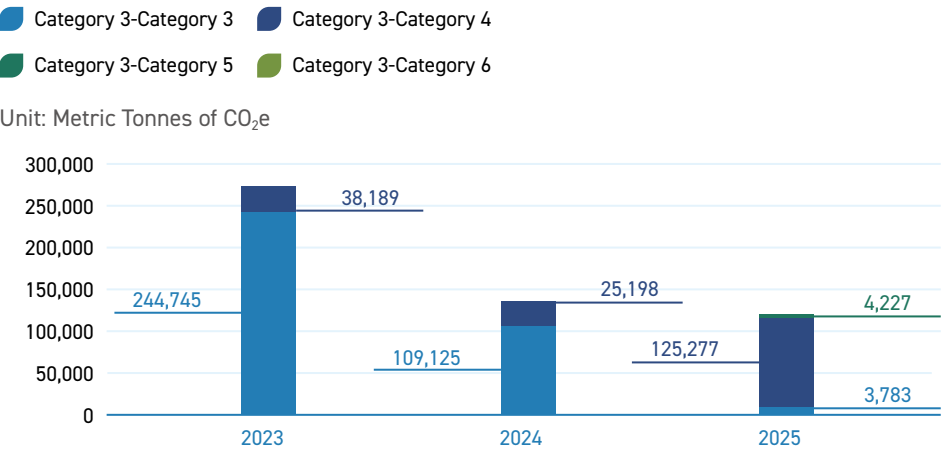
Category 1 and Category 2 Greenhouse Gas Emissions and Intensity



2025 Category 1 Emissions Breakdown



Category 3-6 Greenhouse Gas Emissions



*For 2022-2025, Category 6 is determined to be non-significant indirect emissions.

Note1: Electricity Emission Factors: Taiwan: 0.474 kg CO₂e/kWh; Singapore: 0.402 kg CO₂e/kWh; South Korea: 0.4567 kg CO₂e/kWh; Nanjing: 0.5306 kg CO₂e/kWh

Note2: The calculation method for Scope 1 emissions adheres to the GHG Protocol (2004).

Note3: The GWP values are based on the applicable coefficients from the IPCC's 6th Assessment Report (2021).

Note4: Scope 2 Headquarters, South Korea, and GIGA disclosed data are primarily based on the market, Singapore and Nanjing are based on the region.

Note5: Headquarters Greenhouse Gas Emissions data does not include emissions from the Longevity site.

Note6: Round the number to the nearest whole number (round half up), with values below 0.4 rounded to 0.

Note7: Emission Intensity: Total Emissions (Metric Tons of CO₂e)/Revenue (NT\$ Million)

Note8: Except for the Korea Subsidiary, all other locations have undergone third-party verification.

For ISO Certificates,
please refer to Ardentec's ESG official website.

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

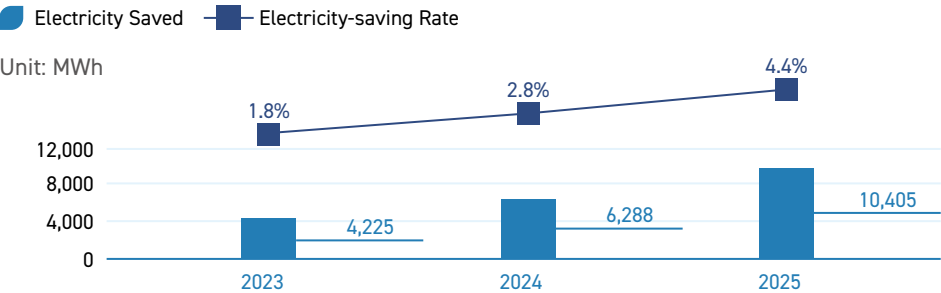
Greenhouse Gas Reduction

Ardentec's Scope 1 greenhouse gas emissions primarily consist of fixed-source CO₂ and HFCs refrigerant filling mixtures, accounting for approximately 4% of the total emissions from Scopes 1 and 2. In 2025, the headquarters and subsidiaries reduced 17,350 metric tons of CO₂ equivalent through the use of renewable energy and the procurement of renewable energy certificates, along with the purchase of 12,700 tons of carbon credits. This resulted in a 13.7% reduction in emissions from Scope 1 and Scope 2 compared to 2020.

Ardentec's reduction targets for total greenhouse gas emissions in Scope 1 and Scope 2 are a 63% reduction by 2035 and achieving Net Zero emissions by 2050. The primary reduction pathway is to reduce Category 2 emissions by using renewable energy. If, due to market factors, renewable energy cannot be successfully acquired in the future, the purchase of renewable energy certificates will be used as an alternative.

5.3.4 Energy Conservation Projects

The energy and water consumption, as well as waste generation in semiconductor testing, are directly correlated with the number of testing equipment in operation. To address this, Ardentec has formulated specific energy-saving and waste-reduction projects and targets as part of its long-term improvement strategy. The Company has established a cross-site and cross-departmental Energy Conservation and Carbon Reduction Task Force, which convenes monthly to plan, discuss, and track the progress of initiatives related to low-carbon manufacturing services, the implementation of smart energy management systems, various paperless systems, electrification of transportation equipment, renewable energy adoption and facility installation, reduction of production and packaging waste, waste-to-resource conversion, and awareness campaigns and competitions promoting energy conservation and carbon reduction. These initiatives aim to achieve reduction targets and influence external suppliers and contractors, thereby driving the entire value chain toward a low-carbon transformation. Task force members report the progress of energy-saving plans to management to build consensus and achieve Ardentec Corporation's energy conservation targets. In 2025, the electricity-saving rate reached 4.4%, surpassing the target of 1.5%.



Note: Electricity-saving rate = Electricity saved/(Electricity consumed + Electricity saved)

Ardentec is committed to energy conservation in response to the impacts of climate change. 73 energy-saving projects were implemented in 2025, including oven energy efficiency settings, optimization of high-temperature equipment operational processes, power-off energy savings for idle equipment, and process cooling water temperature control energy savings. These initiatives resulted in 37,461 gigajoules of electricity savings and a reduction of 4,880 metric tons of CO₂ equivalent in greenhouse gas emissions.

Energy Conservation Project Implementation Plan and Results in 2025

Results	Electricity Saving Measures	Facility Upgrades	Operational Optimization	Energy-saving Control Settings	Total
Electricity Saved (GJ)		8,015	22,187	7,259	37,461
Carbon Reduction (metric tons CO ₂ e)		1,075	2,928	877	4,880
Investment Amount (NT\$ thousand)		39,175	16,173	1,736	57,086

* The CO₂ emission reduction is calculated by multiplying the amount of electricity saved (kWh) by the electricity emission factor of the respective subsidiary's location.

Project Name

Control Mechanism for Long-term Idle Machines

This project focuses on green manufacturing, implementing systematic control for idle machines and establishing a monitoring mechanism for machine idleness. Assist managers in monitoring equipment status through Alert Mail and a visual interface, and periodically reconcile data to continuously track and improve the following pain points.

Power waste caused by continuous electricity consumption from idle machines

Systematic identification and control of long-idle machines

Enhance tracking efficiency with the potential for long-term execution

Sustainable Continuous Improvement Management Mechanism

The status of IDLE equipment is no longer dependent on manual intervention, as visual tools are used to manage it, improving decision-making quality and sustainable continuous improvement management mechanisms. This approach is replicable, scalable, and can be promoted to other factory areas.

In 2025, the Control Mechanism for Long-term Idle Machines Energy Conservation Project achieved electricity savings of **1.14** million kWh, reducing carbon emissions by **542** metric tons of CO₂ equivalent.

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

Improvement of Inefficient Energy Consumption in Pipelines

All production equipment rely on compressed air or nitrogen, and minor leaks can occur at connections or along pipelines. To reduce energy losses caused by these leaks, we used the Precision Acoustic Imager in 2025 to detect leaks in Compressed Dry Air (CDA) and nitrogen systems across the production lines and plant facilities. Throughout the year, 1,619 inspection points were examined, identifying 5 leak points, which were immediately addressed. As a result, in 2025, a total of 197 metric tons of CO2 equivalent emissions were reduced.

Energy Conservation and Smart Integration

In addition to traditional energy-saving measures, the Company continues to promote smart energy conservation projects, committed to optimizing system operating efficiency. The work focus for 2026 includes: adjusting parameters for heat recovery supply and return water pressure difference, optimizing control of outdoor air conditioning units, replacing with energy-efficient DC FFUs, and optimizing airflow control.

Administrative Energy Conservation Management Measures

Lighting and Air Conditioning Optimization

Implement zoned and time-based control and management of air conditioning and lighting. Employees are encouraged to turn off regional lighting and air conditioning based on control maps when leaving the office. Daylight corridors are equipped with light sensors, and less-frequented hallways are equipped with infrared sensors to activate lighting. The Singapore subsidiary has adopted a policy to turn off unnecessary lighting in offices and corridors from 12:00 to 13:00 on workdays, reducing lighting energy consumption.

Energy Conservation in Information Management Systems

Energy-saving measures are uniformly implemented across all information management devices. When computers are not in use, screen brightness is reduced, screensavers are activated, and sleep modes are enabled to decrease energy consumption and reduce CO₂ emissions.

5.3.5 Advocacy and Initiatives

Climate Action Initiative

To further enhance our commitment to climate-related actions and initiatives, Ardentec headquarters has joined the Taiwan Climate Alliance. This membership allows us to learn from technological giants and collaborate on climate change mitigation and carbon reduction strategies, ensuring the successful implementation of decarbonization actions through collective efforts within the alliance.

In 2023, Ardentec applied to join the 100% Renewable Energy (RE100), becoming the first company in Taiwan's semiconductor packaging and testing industry to commit to using 100% renewable electricity. This step marks a significant move towards sustainability, as we aim to promote the transformation of the green energy market and enhance the adoption of renewable energy.

Since 2020, Ardentec has participated in the Carbon Disclosure Project (CDP), disclosing information related to climate change and water security. In 2025, the Climate Questionnaire Rating was elevated to A grade for the first time, showcasing the company's continuous improvement in climate governance, information disclosure, and carbon reduction efforts. In the same year, the Water Security Questionnaire rating remained at A- grade.

As global supply chains place increasing emphasis on carbon reduction performance, Ardentec submitted its SBTi Near-term Target Application in 2025 and officially passed verification in April 2026. Through concrete actions, it actively responds to the Paris Agreement's goal of limiting global temperature rise to 1.5°C. We anticipate setting decarbonization targets through the SBTi framework to ensure Ardentec's carbon-reduction path aligns with climate science and to demonstrate its commitment to carbon reduction.

In 2025, the Climate Questionnaire Rating was elevated to **A grade** for the first time.

In 2025, the Water Security Questionnaire rating was elevated to **A- grade** for the first time.

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

Internal Carbon Pricing

In response to the Taiwan Climate Change Response Act and the Carbon Border Adjustment Mechanism (CBAM), companies will be required to pay carbon fees or purchase carbon credits based on total emissions starting in 2025. This will likely lead to an increase in operating costs, making the enhancement of internal carbon management and the drive toward decarbonization efforts critical. Ardentec has calculated the cost-effectiveness of carbon reduction actions over the past three years and those planned for the future. These actions include implementing energy-saving and carbon reduction projects, purchasing renewable energy (PPA) or certificates (REC), building renewable energy power plants, and purchasing carbon credits. Through a 1.5° C scenario analysis, we estimate the comprehensive cost by combining the internal carbon reduction costs with the additional costs needed to meet our science-based reduction targets. We then compare these actual costs with external carbon prices, such as domestic and international regulations, average carbon trading prices, renewable energy selling prices, industry carbon pricing, social carbon costs, and international Net-Zero carbon price forecasts. This allows us to balance both internal and external carbon price levels and establish an internal carbon pricing mechanism.

In 2025, the carbon reduction achieved through energy-saving measures at Ardentec Headquarters totaled 2,949 tCO₂e. According to the internal carbon pricing mechanism, the potential external carbon cost reduction from decreased carbon emissions was estimated to be NT\$8.25 million.

Decarbonization Path Aligned with the 1.5° C - Degree Target

Ardentec's decarbonization path has been calculated using the Temperature Rising Index for Pathways by Sustainability Forum by CommonWealth Magazine, and in 2025, it was awarded the "Aligned with the 1.5° C - Degree Target" certification for the third consecutive year.

Longevity Site Green Building

The Ardentec Headquarters Longevity site obtained LEED Gold Certification in August 2025, marking the company's first factory to achieve this Certification from the U.S. Green Building Council.

The planning and design of the Longevity site consider the sustainable benefits throughout the building's entire life cycle. The main highlights include:

 01 Energy-saving design The building's exterior walls and glass use high-performance designs to reduce thermal load and carbon emissions; the facility's chilled water system operates with a large temperature difference design of 6° C, minimizing water flow and pump electricity consumption by increasing the temperature difference between chilled water and cooling water. Additionally, a smart lighting control system is in place to cut unnecessary energy waste through scheduled and zoned controls.	 02 Use of renewable energy Solar panels are installed on the plant's rooftop, integrated into the internal power system to supply electricity to certain facility equipment. Additionally, an intelligent Energy Management platform is established to enhance electricity efficiency and strengthen monitoring.
 03 Water Resource Management Design rainwater recycling systems for toilet flushing and irrigation, and install water-saving sanitary equipment, such as toilets with the Gold Water Efficiency Label, throughout the area to reduce water use and enhance resource sustainability.	 04 Indoor Environment Quality Using materials with low volatile organic compounds and green arrangements, installing CO₂ detectors to enhance indoor air quality, and providing employees with a healthy and comfortable working environment.



Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

5.4 Water Management

5.4.1 Water Management

Water Resource Usage and Risk Management

Ardentec's primary water usage is for the air conditioning cooling water required for 24-hour plant operations, followed by domestic water for employees and water used for firefighting purposes. In 2025, Ardentec's total water withdrawal was 437,372 metric tons, with total wastewater discharge amounting to 229,908 metric tons. All water sources are supplied by municipal tap water, and the water withdrawal points are located at government-designated supply points at each operational site. There are no anticipated negative environmental or species impacts from the water extraction.

Ardentec uses the "Aqueduct Water Risk Atlas" tool developed by the World Resources Institute (WRI) to assess the water risk levels at the headquarters and subsidiary locations. By examining water sources and total water withdrawal data, we gain insights into the Company's overall water usage, potential impacts, and associated risks, enabling us to enhance water conservation efforts. Ardentec's operational sites in Taiwan, Singapore, South Korea, and Nanjing are located in low or low-moderate water stress areas.



Water Conservation Achievements

Although Ardentec has relatively low water consumption and is not a water-intensive enterprise, it remains committed to the goals of reducing, recycling, and reusing water resources. Ardentec Headquarters has upgraded water-saving facilities, implemented recycling of air-conditioning condensate, and reused wastewater from the reverse osmosis (RO) process for air-conditioning cooling water. These reduction, recycling, and reuse measures maximize the circulation of water resources, reduce water consumption, and enhance water conservation performance. In 2024, the Talent Site at the headquarters introduced new recycling and filtration systems for cooling water discharge, air conditioning, and air compressor condensate, enabling water to be recirculated and reused. In 2025, the headquarters' water recycling totaled **38,051** tons, accounting for **8.7%** of total water withdrawal.



Reducing



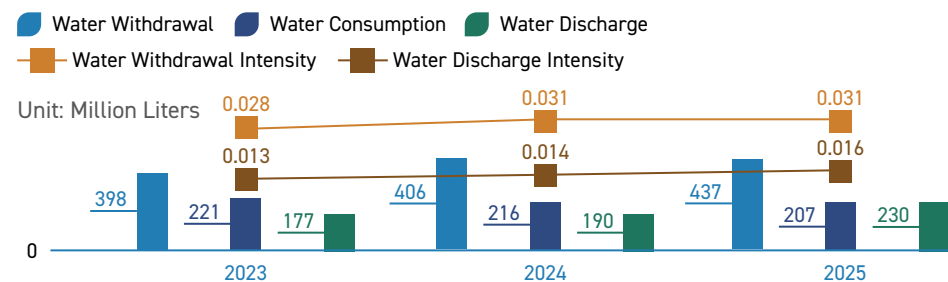
Recycling



Reusing

Water Resource Usage

Water Source	Tap Water				
	Headquarters	Singapore	South Korea	Nanjing	GIGA
Water Stress at the Manufacturing	Low - Medium	Low	Low - Medium	Low	Low - Medium
Water Source for Withdrawal	Toucian River and Shimen Reservoir	Reclaimed water treated through government-planned wastewater treatment systems; domestic water primarily sourced from rainwater and seawater desalination.	Paldang Dam	Yangtze River	Baoshan Second Reservoir, Hsinchu, Water Treatment Plant



* The drainage volumes for the Prosperity site at headquarters, GIGA, Nanjing, and the Singapore subsidiary were estimated at 80% of the total water withdrawal.

* Water Withdrawal Intensity: Water withdrawal (Million Liters)/Revenue (NT\$ Million)

* Water Discharge Intensity: Water discharge (Million Liters)/Revenue (NT\$ Million)

* The water discharge allocation method for GIGA Subsidiary's landlord changed in 2025, hence the water discharge intensity in 2025 increased compared to 2024.

* After being assured by the British Standards Institution (BSI) in accordance with ISAE 3000, data adjustments were made to the water withdrawals for 2023 and 2024. After adjustment, the water intensity in 2023 increased by 3.7%, and the water discharge intensity increased by 8.3%; in 2024, the water intensity increased by 3.3%, while the water discharge intensity remained unchanged.

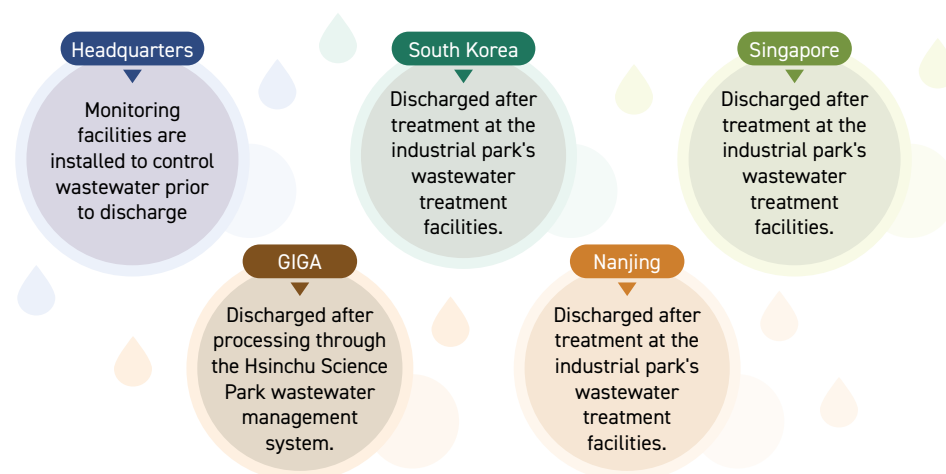
Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

5.4.2 Wastewater Management

The wastewater generated by Ardentec primarily consists of discharge from cooling towers used in the operation of factory air-conditioning systems and general domestic wastewater. At the Ardentec Headquarters Keystone site, monitoring facilities and standards are installed in accordance with operational regulations for wastewater-handling equipment to control wastewater prior to discharge. This ensures compliance with the Hsinchu Industrial Park Sewerage System Effluent Standards by meeting the pH, COD, and SS discharge criteria, facilitating further treatment to achieve the water quality standards required for stream discharge. As a result, the discharge from the Ardentec Headquarters does not pose any adverse impact on the biodiversity, habitats of the Xinfeng River Basin, or areas of high biodiversity located outside designated protected areas.

The wastewater generated by GIGA's subsidiary in the Hsinchu Science Park is processed through the Park's wastewater management system before being discharged into the Keya Creek. Subsidiaries in South Korea, Singapore, and Nanjing discharge wastewater that complies with effluent quality standards after treatment by their respective industrial park wastewater treatment facilities into the Hwangguji Stream and the Gaowang River, respectively. The subsidiary in Singapore discharges industrial wastewater to the government-operated NEWater Plant, while domestic wastewater is treated and subsequently discharged into the Singapore Strait.

Both Ardentec Headquarters and its subsidiaries have established contingency measures for rainwater discharge. At the headquarters, water control gates are installed at rainwater outfalls to enhance the rainwater drainage blockage prevention mechanism and mitigate the risk of pollutant discharge through stormwater channels.



2025 Water Discharge Quality (Keystone Site at Headquarters)

	Regulatory Limit	Actual Value
 Water Temperature (°C)	First Half of the Year	24.9
	Second Half of the Year	31.4
	Below 45° C	

	Regulatory Limit	Actual Value
 pH	First Half of the Year	7.5
	Second Half of the Year	7.8
	5~9	

	Regulatory Limit	Actual Value
 Chemical Oxygen Demand (COD) (mg/L)	First Half of the Year	21
	Second Half of the Year	14.7
	480	

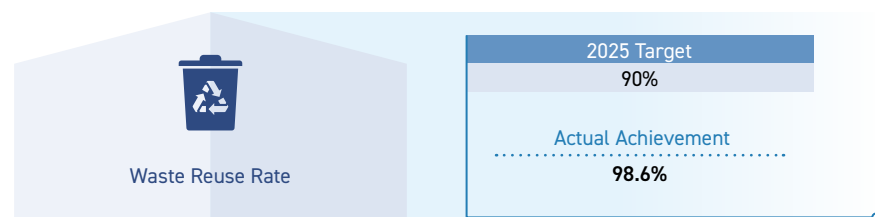
	Regulatory Limit	Actual Value
 Suspended Solids (SS) (mg/L)	First Half of the Year	4
	Second Half of the Year	4
	400	

Note1: Only the Headquarters Keystone Site WLCSP process generates wastewater discharge.

Note2: The actual value data is sourced from third-party environmental laboratory testing reports.

5.5 Waste and Circular Economy

5.5.1 Management Strategies and Performance



Waste generated by Ardentec's operations is categorized into General Industrial Waste and Hazardous Industrial Waste. All waste is centrally stored and managed, effectively tracking the source and quantity of waste generated. The Company utilizes an industrial waste declaration management system, collects internal waste disposal records, and monitors relevant data on waste generation and removal. Waste undergoes optimized classification, and non-recyclable waste is entrusted to qualified professional waste management agencies, which apply the most appropriate handling process based on the waste's characteristics. Waste handling processes are strictly controlled, with regular audits and oversight to ensure they do not result in environmental pollution. In 2025, a total of 20 waste handling process companies were audited 34 times.

In 2025, Ardentec's general industrial waste disposal totaled 704 metric tons, while the hazardous industrial waste from the headquarters and GIGA subsidiary amounted to approximately 5 metric tons. The subsidiaries in Singapore, South Korea, and Nanjing did not generate any hazardous industrial waste. In 2025, Ardentec's waste reuse rate reached 98.6%, surpassing the target of > 90%.

In 2025, Ardentec's waste reuse rate reached **98.6%**

surpassing the target of **> 90 %**

Waste Disposal and Treatment Methods

Unit: Metric Tons

Types	Treatment Methods	2023	2024	2025
General Industrial Waste	Reuse ¹	97	69	69
	Recycling ²	565	472	410
	Incineration (Including Energy Recovery)	212	197	217
	Incineration (Excluding Energy Recovery)	10	9	8
Hazardous Industrial Waste	Reuse ³	3	4	3
	Incineration (Including Energy Recovery)	0	0	0 *
	Incineration (Excluding Energy Recovery)	0	0	0
	Others	3	2	2

Note1: The reuse category for general industrial waste includes waste wood and sludge.

Note2: The recycling category for general industrial waste includes recyclable plastics, waste paper, mixed metals, computers, etc.

Note3: The reuse category for hazardous industrial waste includes empty liquid waste containers, electronic components, scrap, defective products, etc.

Note4: * Round the number to the nearest whole number (round half up). The C-0399 Other flammable industrial waste mixture is 0.13 tons, presented as 0.

Waste Generation and Intensity

Metric Tons	2023	2024	2025
Recyclable General Industrial Waste	874	738	696
Non-Recyclable General Industrial Waste	10	9	8
Recyclable Hazardous Industrial Waste	3	4	3
Non-Recyclable Hazardous Industrial Waste	3	2	2
Total Waste Recycling Rate	98.5%	98.5%	98.6%
Waste Intensity (Metric Tons/NT\$ Million in Revenue)	0.063	0.057	0.050

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

5.5.2 Waste Reduction Initiatives

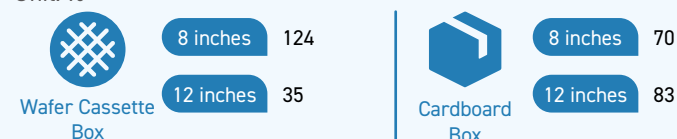
01

Reuse and Reduction of Packaging Materials

Ardentec actively collaborates with upstream and downstream partners to promote the recycling of packaging materials and enhance their reuse rate, effectively reducing waste. With the exception of certain customer-specific products that are unsuitable for packaging material reuse, Ardentec works with customers to repurpose packaging materials from incoming shipments for outbound deliveries. For example, wafer cassette boxes are professionally cleaned and reused for shipping, and cardboard boxes and wafer cassette boxes are also used repeatedly.

Resource Reutilization

Unit: %



03

Paperless Project

Ardentec Headquarters has implemented measures such as process digitization and the use of tablets for data verification to reduce paper consumption. Compared to 2023, paper usage in 2025 was reduced by 34%, resulting in a reduction of 275 kilograms of CO₂e in carbon emissions



Compared to 2023, paper usage in 2025 was

reduced by **34%**



Resulting in a reduction of

275 kilograms of CO₂e in carbon emissions

02

Shipping Packaging Materials Using Renewable Materials

Shipping Packaging

Unit: Materials (kg)

Category	2023	2024	2025
Cardboard Boxes (Renewable)	625,865	243,578	276,636
Cushioning Materials (Renewable)	419,782	56,838	545,224
Aluminum Foil Bags (Non-Renewable)*	514,513	482,769	496,791
Percentage of Recycled Materials	67.0	38.4	62.3

* Testing services do not require raw materials; materials are calculated based on packaging materials.



Project Highlight

Recycling and Reuse of Empty Chemical Containers

Ardentec Headquarters collaborates with qualified waste disposal and management agencies to incorporate chemical empty containers into standardized cleaning, sorting, and recycling processes, allowing used containers to be reintroduced into the industrial circular system. After proper cleaning, multi-material containers such as plastic, metal, and glass can be reused, reducing the demand for new containers and decreasing waste generation. Some waste plastics can even be recycled into marketable HDPE pellets, enhancing the value-added potential of resources and creating circular economic benefits. Meanwhile, classification and disposal as well as downstream reuse operations conducted by qualified vendors ensure that waste from its origin to final recycling complies with regulatory requirements. This prevents illegal dumping or improper handling that could cause environmental risks, while enhancing the transparency and traceability of corporate waste governance. Through this institutionalized resource and reuse model, Ardentec effectively reduces the burden of end disposal, minimizes environmental impact, and promotes the sustainable use of raw materials, demonstrating the Company's proactive commitment to circular economy and sustainable development.

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

5.6 Mitigation of Other Environmental Impacts

5.6.1 Biodiversity

Management and Promotion of Biodiversity

Ardentec recognizes that maintaining biodiversity is fundamental to humanity's sustainable development. In alignment with the Kunming-Montreal Global Biodiversity Framework, the Company regards nature and biodiversity as essential capital in its business operations. The "Biodiversity and No Deforestation Commitment" was reviewed and approved by the Board of Directors in February 2025. Guided by the global biodiversity framework, the Company is committed to advancing toward the 2050 vision of achieving a Net Positive Impact on biodiversity, ensuring No Net Loss, and realizing No Gross Deforestation.

For further details, please refer to the Biodiversity and No Deforestation Declaration available on Ardentec's ESG website.

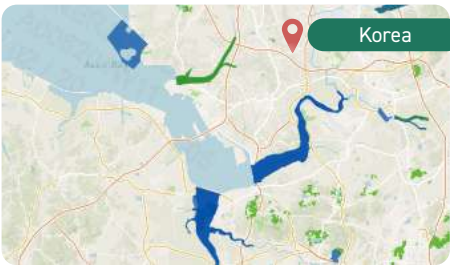


Nature-related Risk Disclosures

The World Database on Protected Areas (WDPA) is the most comprehensive global database of marine and terrestrial protected areas. It adopts the International Union for Conservation of Nature (IUCN) management categories as the global standard for protected area classification. Based on the WDPA, Ardentec Group has confirmed that none of its operational sites are located within terrestrial or marine protected areas or within a 2-kilometer radius of such areas.

Ardentec headquarters and its subsidiaries are all located within designated industrial zones, and all operational activities comply with applicable local regulations. During the planning and execution of operations at each facility, priority is given to avoiding biodiversity-sensitive habitats and protected areas, reducing energy consumption, and actively promoting ecological conservation to minimize environmental impact.

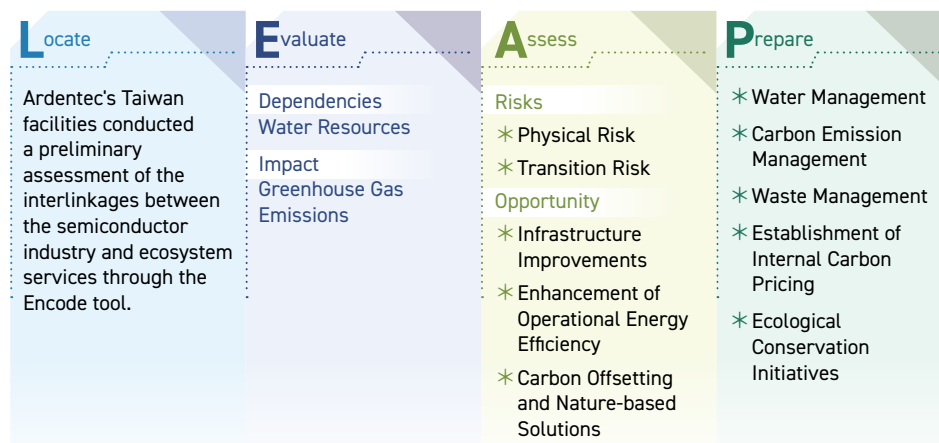
 Terrestrial and Inland Water Protected Areas  Marine Protected Areas



Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

LEAP Approach for Nature-related Risk and Opportunity Assessment

To implement its biodiversity-related policies, Ardentec has collaborated with external experts to develop a nature-related risk assessment methodology tailored to the Company's operations. Among its various domestic and international sites, Ardentec selected the Taiwan sites with relatively higher potential impacts based on operational scale: the Ardentec Headquarters (approximately 6.39 hectares) and GIGA Subsidiary (approximately 4.66 hectares). Following the LEAP methodology—Locate, Evaluate, Assess, and Prepare—Ardentec progressively identified the interrelationship between its Taiwan facilities and nature, evaluated the Company's dependencies and impacts on nature, assessed nature-related risks and opportunities, and developed corresponding strategies and management indicators.



Ardentec's Taiwan facilities' reliance on nature primarily stems from water resource usage. Most of the Taiwan sites provide testing services, and except for the Keystone Site, which has a higher water demand due to its wafer packaging process, other processes have relatively low water requirements. However, to maintain the facility's temperature and humidity, there is a significant reliance on water for air conditioning. Improving water-use efficiency at the facilities will reduce water consumption, lower associated water-extraction costs, and enhance operational resilience.

The primary environmental impact is greenhouse gas emissions. Driven by global trends promoting energy conservation and carbon reduction, implementing energy-saving and carbon-reduction measures, as well as improving energy conversion efficiency, is an inevitable trend. If carbon emissions during the testing process do not meet customers' low-carbon targets, it could affect the Company's future order acquisition.

To mitigate its reliance on water resources and address the natural and climate impacts caused by greenhouse gases, Ardentec has implemented numerous measures and target management. Relevant outcomes can be found in the "Water Management" and "Sustainable Green Transition" sections.

5.6.2 Environmental and Ecological Sustainability

01

Protecting the Oceans, Loving the Earth: A Global Partnership for Beach Cleanup



Supporting International Ocean Beach Cleanup Initiatives

"If everyone is willing to contribute a little energy towards the environment, our planet will have the collective power of 7 billion people to become better!" With this belief, Ardentec Headquarters hosted the 11th "Clean My Ocean, Ardentec Leading ESG and Beach Cleanup Activity" in 2025. Approximately 214 employees, family members, and supplier partners from the headquarters and GIGA subsidiary gathered at Zhubei Xinyue Beach.

The beach cleanup action involved removing debris from the coastline, sorting it, and recording the quantities. The collected waste data was submitted to the International Coastal Cleanup (ICC) initiative, managed by The Ocean Conservancy, to contribute to the annual global marine debris report and support global environmental protection. Total Marine Debris Removed in 2025: 260 kilograms.

The activity continues to promote Ardentec Corporation's long-term ESG (environmental, social, and governance) philosophy. In addition to the beach cleanup initiative, ESG-themed interactive game booths were set up on-site, allowing participants to learn about social responsibility, low-carbon living, and waste sorting in a relaxed and engaging manner, further enhancing environmental awareness and team cohesion. Encourage participants to experience sustainable actions in an engaging and enjoyable way, embedding the principles of ESG deeply in their minds.

While protecting the oceans and caring for the Earth, we also supported the Eden Bakery Café by purchasing their meal boxes as gifts during the event, demonstrating our commitment to supporting organizations that assist people with physical and mental disabilities. This initiative reflects the educational significance of being both environmentally and socially responsible.



02

Ardentec Eco - Farm Respect for Ecologically Friendly and Healthy Practices



Ardentec Headquarters supports the Water Farmer Ecological Paddy Wetland Restoration Project in Xizhou Township, Changhua County, jointly managing the "Ardentec Eco-Farm." This initiative employs pesticide- and chemical fertilizer-free, entirely natural farming practices, allowing the plants and animals on the land to naturally form a balanced, biodiverse ecosystem.

The natural rice harvested in 2025, in addition to being purchased by employees, was donated to the Catholic Hua-Kuang Social Welfare Foundation, the World Peace Council - Children and Youth Care Center, and the Huashan Social Welfare Foundation - Hsinchu County Hukou Love Angel Station, totaling 595 kilograms. By purchasing natural rice and supporting local sustainable agriculture, we ensure that farmers' labor is fairly respected. With eco-friendly and health-conscious consumption, we support a friendly environment and ecology, helping restore lost ecosystems and extending farmers' love for the land and ecology into warmth for humanity.



Donation of Naturally Grown Rice

595 kilograms



03

Affection for the Land - Dedication to the Forests



As global warming becomes increasingly severe, Ardentec is committed to contributing to the environment. From 2023 to 2025, the Headquarters has adopted national forests along the Dajia River and Daan River in Taichung, covering a total forest area of 5.43 hectares. It is expected to sequester approximately 96 metric tons of CO₂ annually, helping mitigate the greenhouse effect, improve air quality, and preserve biodiversity, thereby benefiting the planet. Since 2021, Ardentec has continuously adopted national forests, with a cumulative carbon sequestration of 806 metric tons of CO₂ by 2025.

GIGA Subsidiary, with the initial intention of corporate environmental protection, enhances green coverage by planting trees to reduce carbon emissions and mitigate the urban heat island effect, creating a more comfortable and pleasant environment, and contributing positively to the environment. From 2021 to 2026, the adoption of forest land in the Basianshan Working Circle, Heping District, Taichung City, with an annual adoption area of 0.51 hectares, is expected to sequester 17.7 metric tons of CO₂ annually. With a cumulative carbon sequestration of 73.5 metric tons of CO₂ by 2025, it helps mitigate the greenhouse effect and preserve biodiversity, fostering sustainable ecological development.



Since 2021, Ardentec has continuously adopted national forests, with a cumulative carbon sequestration of **806 metric tons of CO₂ by 2025.**



* The calculation of forest carbon sequestration is based on the "Development of Carbon Sequestration Potential and Sequestration Capacity Calculation Database for Soil and Water Conservation Tree Species" (2019) by Associate Professor Chao, Kuo-Jung.

Environmental Policy	Climate Change Adaptation and Mitigation	Sustainable Green Transition	Water Management
Waste and Circular Economy	Mitigation of Other Environmental Impacts		

04 Reef Check

Ardentec Headquarters collaborates with the Trust in Nature Foundation to promote the "Reef Check" ESG initiative, with the results being recorded on the Team Ocean ESG Solutions. Through scientific investigation and citizen participation, gain actual understanding of the health status of coral reefs along Taiwan's coasts, providing a concrete and traceable foundation for marine ecological conservation efforts.

This collaboration includes professional training and survey methods provided by the Trust in Nature Foundation, enabling leading marine volunteers to conduct observations of coral coverage, biological metrics, and environmental conditions using standardized procedures, thereby transforming the power of volunteers into scientifically valuable ecological data.

The Reef Check will survey 23,600 square meters across Taiwan in 2025, encompassing a total of 27 sample sites and conducting 24 coral reef inspection surveys. And through organizing workshops and ecological lectures, promote marine ecological conservation, extending it to all corners of society. A total of 3 Ecology Lectures were held with 135 participants, along with 3 EcoDiver Workshops involving 40 participants.

Ardentec Headquarters also organized internal employee marine ecology lectures for a total of 119 participants, inviting ecological divers to share knowledge on ecological conservation. Not only did it deepen employees' understanding of marine issues, but it also shifted ESG from "awareness" to "action," integrating environmental protection into corporate culture and daily decision-making. Through interdisciplinary collaboration with professional environmental organizations, businesses are no longer just supporters but become co-practitioners of marine conservation.



05 Dongxing Canal Park - Adoption Plan

In March 2025, the GIGA Subsidiary collaborated with the Hsinchu Management Office, Irrigation Agency, Ministry of Agriculture to enhance community engagement by organizing the 'Dongxing Canal Mainline Reinforcement Project.' The Project involved planning for the afforestation and greening of idle spaces around farmland irrigation facilities and the restoration work of the agricultural water environment. The Project also included the maintenance of the vegetation in the idle space beside the Dongxing Canal Mainline near Lane 708, Sec. 2, Dongxing Rd. (Coordinates: 24.790519, 121.058581). To implement biodiversity and carry out ecological and environmental protection actions, a total of 1,705 nationally endangered (EN) and threatened *Dendranthema lavandulifolium*, along with 402 *Da-Ann Hygrophila*, were planted in the idle space (Dongxing Canal Park) and along the canal path.

In addition to the nationally endangered (EN) and threatened plants, the idle space (Dongxing Canal Park) also saw the planting of 9 Indian Almonds and 7 Fan Palms, enhancing the idle space not only with conservation functions but also by adding recreational space for the community.

06 Community Park Cleaning Activity

The Singapore subsidiary brought together employees and their families to carry out a cleaning activity at Mo Kio Park, actively giving back to the community and environment. This activity not only encourages a sense of social responsibility but also fosters environmental awareness among youth, while demonstrating the company's commitment to environmental sustainability and community involvement.



CHAPTER

6

Workplace Inclusion

6.1 Inclusive and Friendly Workplace	108
6.2 Employment Based on Suitability and Competence	117
6.3 Labor-Management Harmony	130
6.4 Occupational Health and Safety	135

2025 Performance Highlights



The total number of Ardentec global employees is 2,943. In 2025, the number of new employees was **447**.

Resulting in an overall employee onboarding rate of **14%**.



The number of employees with **25** years of service reached **36**.



Corporate Internship Program, **61** interns admitted in 2025, with a retention rate of **52%**.

An additional **37** students participated in the Professional Talent Cultivation Program.



The number of employed Individuals with Disabilities exceeds legal regulations, reaching **131%**.



Achieved a **100%** ; Completion Rate for Human Rights Training;

Accumulated **43,171.9** Hours of "Human Rights and Ethical Standards" and ESG-Related Training.



Established the "Migrant Worker Recruitment Policy" to implement a zero-fee recruitment process for migrant workers. The retention rate of foreign migrant workers reached **93%**.



Co-organized a Semiconductor Academy Lecture with Yuan Ze University, which was open to a total of **252** internal colleagues.



In 2025, the total employee training hours amounted to **105,480.3** hours; **764** courses were launched on the digital platform, accumulating a total of **209,752** participants.



Occupational safety and health education and training programs were implemented for employees and contractors. A total of **651** employee training sessions were conducted, with **14,886** participants; **384** contractor training sessions were conducted, with **3,073** participants.



There were **192** applications for the childcare subsidies for employees' children; and the cumulative number of employee applications for the scholarship for elementary to high school children reached **760**.



Awarded the **Bronze Medal** in the "Group Health Guardianship Award" by the Health Promotion Administration in 2025.



Recognized by the Ministry of Labor's Occupational Safety and Health Administration as a **top 10% outstanding enterprise** in the "Corporate Sustainability Report Occupational Health and Safety Performance Proactive Evaluation".

6.1 Inclusive and Friendly Workplace

6.1.1 Labor Policies

Ardentec respects human rights, focuses on employees' remuneration, benefits, and career development, and implements the Labor Policy. We aim for our employees not only to enjoy their work but also to cherish life with their families. With empathy, we strive to grow alongside our employees, aspiring for "Ardentecians" to be the core competitive force of the company in the Semiconductor Industry and the international market. We hope that both now and in the future, they can work hand in hand with Ardentec to create a win-win vision for both labor and management.



6.1.2 Workforce Composition

The total number of Ardentec global employees is 2,943, comprising 1,621 males (55%) and 1,322 females (45%), resulting in a male-to-female ratio of approximately 1.2:1. The slightly higher number of male employees is primarily related to the industry characteristics of higher demand for engineering and technical roles. To enhance organizational diversity, Ardentec continues to employ diverse recruitment and training mechanisms, striving to create a workplace environment that is inclusive and respects differences.

The number of employees is calculated using the Full-Time Equivalent (FTE) method. Certain items (such as nationality, age, and disadvantaged groups: those with local government-issued disability certificates or handbooks) show their percentage in subsidiaries or headquarters. The overall structure is similar to the previous year, maintaining a stable manpower allocation.

In terms of job categories, there are a total of 1,621 individuals in management, technical, and administrative roles, serving as the core of the company's operations. Engineering personnel number 1,322, accounting for nearly half, reflecting the highly technical orientation of the semiconductor industry. The company emphasizes quality and the provision of the best testing service and technology, requiring substantial professional engineering support to ensure precise and efficient testing.

Regarding the age structure, the average age of employees is approximately 38.9 years. About 18% are under 30 years old, contributing new generational vitality. Over 70% are between 30 and 50 years old, serving as the backbone for the company's stable development. Those over 50 account for 12%, mostly in Executive Management and senior professional roles, leading teams forward with their experience. This distribution is similar to the previous year, indicating a stable balance between introducing fresh talent and retaining core personnel.

We believe that the localization management of each operational site ensures the deep integration of organizational operations with the Corporate Culture, and therefore, local recruitment remains one of the core talent strategies. This strategy not only helps to bridge cultural differences and enhance communication efficiency but also strengthens the Company's competitiveness in the global semiconductor industry and promotes local economic development.

In 2025, the proportion of locally hired executive management (manager level and above) at headquarters was maintained at 100%, as was the case at the South Korea and GIGA subsidiaries. The Singapore Subsidiary reached 83%, while some positions at the Nanjing Subsidiary are appointed by the Headquarters, resulting in a local hiring rate of 29%. Ardentec will continue to strengthen the training of local talent to ensure their familiarity with the Company's operational standards and culture. Management effectiveness will be enhanced through professional development plans, contributing to the steady growth of each subsidiary.

Inclusive and Friendly Workplace

Employment Based on Suitability and Competence

Labor-Management Harmony

Occupational Health and Safety

The Distribution of Various Types of Employees in Headquarters and Subsidiaries in 2025

Items		Job title					Age			Educational Background			Nationality	
Factory Area	Gender\ Number of Employees	Total Number of People	Management Note	Engineering	Administration	Technical	<30	30~50	>50	High school and below	College/ University	Graduate level and above	Local nationality	Foreign nationality
Headquarters	Male	943	132	577	59	175	170	639	134	76	710	157	817	126
	Female	724	34	170	72	448	147	472	105	166	489	69	499	225
	Total	1,667	166	747	131	623	317	1,111	239	242	1,199	226	1,316	351
Subsidiaries	Singapore	Male	86	15	56	4	11	15	55	16	20	42	24	45
		Female	63	6	19	7	31	10	40	13	40	14	9	47
		Total	149	21	75	11	42	25	95	29	60	56	33	92
	South Korea	Male	11	4	7	0	0	7	4	3	8	0	11	0
		Female	2	1	0	1	0	2	0	0	2	0	2	0
		Total	13	5	7	1	0	9	4	3	10	0	13	0
	Nanjing	Male	79	13	47	3	16	28	47	4	19	57	3	71
		Female	51	4	22	8	17	23	28	0	15	35	1	50
		Total	130	17	69	11	33	51	75	4	34	92	4	121
	GIGA	Male	502	85	361	10	46	78	369	55	55	375	72	502
		Female	482	21	63	51	347	50	389	43	119	350	13	268
		Total	984	106	424	61	393	128	758	98	174	725	85	770

Note1: Management positions are at the section level or above.

Note2: Ardentec Headquarters, including corporate interns (23 males, 9 females); Singapore Subsidiary, including 1 male contract employee.

Note3: Expatriate Employees: 13 employees were dispatched from the Headquarters (10 to Nanjing Subsidiary and 3 to Singapore Subsidiary), accounting for 1% of the Headquarters employees, and are included in the foreign nationality employees of the dispatched subsidiaries.

Note4: Explanation of the Percentage of Each Type

Position: Management 315 people, accounting for about 11%; Engineering 1,322 people, accounting for about 45%; Administration 215 people, accounting for about 7%; Technical 1,091 people, accounting for about 37%.

Age: Under 30 years old, 521 people, accounting for about 18%; 30-50 years old, 2,048 people, accounting for about 70%; Over 50 years old, 374 people, accounting for about 12%.

Educational Background: High school and below, 513 people, accounting for about 17%; College/University, 2,082 people, accounting for about 71%; Graduate level and above, 348 people, accounting for about 12%.

Nationality: Local nationality 2,277 people, accounting for 77%; Foreign nationality 666 people, accounting for 23%.

Gender: Male 1,621 people, accounting for 55%; Female 1,322 people, accounting for 45%.

Note5: The data calculation is based on the workforce employed on December 31, 2025.

Note6: Foreign nationality is defined as the status of those who need to apply for a work permit.

Note7: The change in the number of employees at the Korea Subsidiary in the year 2025 is primarily due to the company's response to global changes in the semiconductor industry environment, involving the integration of group resources and the optimization of workforce composition and allocation.

Inclusive and Friendly Workplace

Employment Based on Suitability and Competence

Labor-Management Harmony

Occupational Health and Safety

Table of Total Number of Employees by Type Over the Recent 3 Years

Year\ Number of Employees	Gender\ Age	Total Number of People Change	Job title				Age			Educational Background			Nationality	
			Management ^{Note}	Engineering	Administration	Technical	<30	30~50	>50	High school and below	College/ University	Graduate level and above	Local nationality	Foreign nationality
2023	Male	1,637	244	1,045	79	269	367	1,133	137	206	1,187	244	1,445	192
	Female	1,369	65	308	141	855	295	963	111	376	889	104	910	459
	Total	3,006	309	1,353	220	1,124	662	2,096	248	582	2,076	348	2,355	651
2024	Male	1,607	247	1,030	76	254	289	1,133	185	179	1,185	243	1,430	177
	Female	1,345	65	285	137	858	236	968	141	356	892	97	866	479
	Total	2,952	312	1,315	213	1,112	525	2,101	326	535	2,077	340	2,296	656
2025	Male	1,621	249	1,048	76	248	291	1,117	213	173	1,192	256	1,442	179
	Female	1,322	66	274	139	843	230	931	161	340	890	92	835	487
	Total	2,943	315	1,322	215	1,091	521	2,048	374	513	2,082	348	2,277	666

Note: Management positions are at the section level or above.

The Distribution of Management by Age/Gender in 2025

Age/Gender	Headquarters			Subsidiaries												Total
	Male	Female	Subtotal	Singapore			South Korea			Nanjing			GIGA			
<30	0	0	0	0	1	1	0	0	0	0	1	1	0	0	0	2
30~50	72	25	97	10	2	12	3	1	4	10	3	13	57	12	69	195
>50	60	9	69	5	3	8	1	0	1	3	0	3	28	9	37	118
Subtotal	132	34	166	15	6	21	4	1	5	13	4	17	85	21	106	315

Inclusive and Friendly Workplace

Employment Based on Suitability and Competence

Labor-Management Harmony

Occupational Health and Safety

The Distribution of Vulnerable Groups by Gender/Age in 2025

Factory Area		Gender\Age	<30	30~50	>50	Subtotal
Headquarters		Male	4	4	3	11
		Female	1	4	2	7
		Subtotal	5	8	5	18
Subsidiaries	GIGA	Male	0	3	1	4
		Female	0	0	0	0
		Subtotal	0	3	1	4
Total			5	11	6	22

Note1: Disadvantaged groups: those with local government-issued disability certificates or handbooks.
Proportion: Number of People in Vulnerable Groups/Total Number of People at the Respective Operational Site

Note2: Employees in the Singapore, South Korea, and Nanjing subsidiaries do not belong to disadvantaged groups.

The Proportion of New Employees by Age/Gender Over the Recent 3 Years

		New Employee			
Year	Gender\Age	<30	30~50	>50	Subtotal
2023	Male	154	108	5	267
	Female	89	105	6	200
	Total	243	213	11	467
2024	Male	103	78	13	194
	Female	81	90	4	175
	Total	184	168	17	369
2025	Male	140	107	13	260
	Female	95	87	5	187
	Total	235	194	18	447

Note: The expanded definition of new employees includes those returning to work from unpaid leave and those reinstated from assignments, thereby simultaneously updating the relevant figures for 2023-2024.

The Distribution of New Hires/Exiting Employees in 2025

		New				Resignation				
Factory Area		Gender\ Age	<30	30~50	>50	Total	<30	30~50	>50	Total
Headquarters		Male	84	34	3	121	52	62	11	125
		Female	63	16	1	80	42	41	4	87
		Subtotal	147	50	4	201	94	103	15	212
Subsidiaries	Singapore	Male	8	14	5	27	3	10	4	17
		Female	6	12	3	21	5	12	0	17
		Subtotal	14	26	8	48	8	22	4	34
	South Korea	Male	0	1	1	2	4	14	3	21
		Female	0	0	0	0	4	17	1	22
		Subtotal	0	1	1	2	8	31	4	43
	Nanjing	Male	5	9	0	14	5	5	2	12
		Female	6	3	0	9	3	3	0	6
		Subtotal	11	12	0	23	8	8	2	18
	GIGA	Male	43	49	4	96	20	45	3	68
		Female	20	56	1	77	10	64	7	81
		Subtotal	63	105	5	173	30	109	10	149
Total			235	194	18	447	148	273	35	456

Inclusive and Friendly Workplace

Employment Based on Suitability and Competence

Labor-Management Harmony

Occupational Health and Safety

The Proportion of New/Resignation Rate Over the Recent 3 Years

The Entire Group	The Proportion of New Rate Over the Recent 3 Years	Resignation Rate
2023	14%	12%
2024	11%	11%
2025	14%	12%

Note1: The data for 2023 were revised, and the Proportion of New Rate Over the Recent 3 Years was adjusted from 15% to 14%.

Note2: The Proportion of New Rate Over the Recent 3 Years = (New Employee - Return from Unpaid Leave - Reinstated from Assignment) / Average Employee Total * 100%

Resignation Rate = (Resigned Employees - Contract, Unpaid Leave, Assignment, Involuntary Resignation) / Average Employee Total * 100%

Note3: The Proportion of New Rate Over the Recent 3 Years Average Employee Total: (Number of Employees at the Beginning + Number of Employees at the End) / 2

The Proportion of New/Resignation Rate by Gender and Age Over the Recent 3 Years

Year	Gender\Age	The Proportion of New Rate			Resignation Rate		
		<30	30~50	>50	<30	30~50	>50
2023	Male	40%	9%	3%	17%	10%	11%
	Female	23%	8%	5%	17%	8%	9%
2024	Male	26%	6%	5%	17%	10%	6%
	Female	29%	9%	2%	22%	12%	4%
2025	Male	45%	9%	6%	22%	10%	9%
	Female	41%	8%	3%	24%	10%	8%

Note: The 2023 data were revised, thereby simultaneously updating the relevant figures.

In 2025, the overall employee onboarding rate at Ardentec Corporation was 14%, showing a slight increase from the previous year, reflecting the organization's steady momentum in talent replenishment. The resignation rate was 12%, consistent with the previous year and meeting the company's target of keeping it below 15%.

In 2025, the Proportion of New Rate for the under-30 age group showed a more significant change compared to 2024. In 2025, the Proportion of New Rate Over the Recent 3 Years increased significantly (with males rising from 26% to 45% and females from 29% to 41%), reflecting the expansion of industry-academia collaboration, campus recruitment, and the growth of young career groups. Meanwhile, the resignation rate also increased slightly (males from 17% to 22%, females from 22% to 24%) as many in this group are in the early stages of career exploration. Some employees transitioned jobs to seek different types of work, explore cross-disciplinary development, or readjust their career directions, reflecting the characteristics of employee mobility at different stages of career development.

For the 30 to 50 age group, the Proportion of New Rate Over the Recent 3 Years for both males and females ranged between 6% to 9%, and the resignation rate fell between 8% to 12%. This indicates relatively stable mobility, reflecting a more mature stage of career development for employees in this age group. For the age group above 50, the Proportion of New and Resignation Rates for both males and females shows a large Amount of Variation due to the smaller population base, with individual data points influencing the results. This is considered normal employee mobility.

We believe that moderate talent turnover helps introduce new ideas and maintain flexibility within the organization, but we are also committed to maintaining a stable Workforce Composition to ensure smooth operations and quality of service. Ardentec Corporation continues to prioritize corporate social responsibility and education related to human rights to enhance awareness. It provides diverse recruitment channels, such as industry-academia collaboration and intern retention incentives, and reinforces employee competencies through professional skill training. This effort aims to create a positive working environment that continually attracts and retains diverse and exceptional talent to jointly promote the Company's stable growth.

For the cleaning, security, and catering services required for the operation of the factory area, Ardentec commissions professional companies to arrange personnel to provide these services. In 2025, the number of on-site service personnel at each operational site is as follows:

Cleaning/Security/Catering Services Over the Recent 3 Years

	Security			Cleaning			Catering Services		
	2025	2024	2023	2025	2024	2023	2025	2024	2023
Headquarters	29	23	23	47	43	39	7	7	7
Singapore	6	6	4	4	4	4	0	0	0
South Korea	1	1	1	2	2	2	0	1	1
Nanjing	11	13	7	5	5	5	0	0	0
GIGA	2	2	1	18	18	19	0	0	0

6.1.3 Remuneration and Benefit

Ardentec Corporation complies with wage regulations stipulated by local labor laws at each site. Regularly evaluate relevant metrics such as talent market salary trends and industry remuneration levels. Annually, in the first quarter, the company conducts performance evaluations and salary adjustments for each employee based on the previous year's contributions, performance, and responsibility, ensuring the company's talent remains highly competitive in the regional talent market. Ardentec Corporation's Remuneration and Benefit adhere to the principles of fairness and justice, rewarding based on performance and contribution to targets. Gender, age, race, religion, political affiliation, marital status, and any other prohibited discrimination items are not considered.

According to the Taiwan Stock Exchange regulations, Taiwan-listed and TPEx-listed companies are required to disclose salary information for full-time employees in non-executive positions. In accordance with Taiwan Stock Exchange regulations, the headquarters statistics deduct the accrual-based employee compensation for managers and personnel eligible for exclusion exemptions. The employee compensation that has not yet been distributed is an estimated amount.

In 2025, Ardentec Headquarters had a total of 1,577 full-time employees in non-executive positions, with an average salary of NT\$1,116,000 and a median salary of NT\$889,000.

The number of full-time employees in non-executive positions, average salary, median salary, and annual differences for the past three years are shown in the table below. In 2025, revenue and net profit grew compared to the previous year, and through the reward mechanism, operational gains were shared with employees, leading to an increase in the non-recurring rewards each person could receive. The overall salary level of full-time employees was higher than in the previous two years.

Headquarters Non-Executive Position Salaries

Items		2023	2024	The previous year	2025	The previous year
Number of Full-Time Employees	People	1,647	1,604	-43	1,577	-27
Average Salary	Unit: NT\$ Thousands	1,064	984	-80	1,116	132
Median Salary	Unit: NT\$ Thousands	862	781	-81	889	108

The ratio of annual total remuneration of the highest-paid individual to the median total remuneration of all employees for the years 2022-2025 is shown in the table below. Additionally, the percentage increase in total remuneration of the highest-paid individual compared to the previous year, and the median percentage increase in total remuneration of other employees, is provided in the table below for reference. Annual total remuneration is based on the actual cash remuneration received at the operational sites during the respective year.

Ratio of Highest to Median Total Compensation for the Years 2022-2025

Items	Year	Headquarters	Subsidiaries			
			Singapore	South Korea	Nanjing	GIGA
Total Compensation Ratio	2022	50.63	4.54	4.03	3.79	35.19
	2023	47.60	3.83	3.77	4.12	16.11
	2024	49.10	5.74	4.02	4.14	17.75
	2025	36.48	3.43	2.94	4.06	29.07
Total Compensation Change Ratio	2023	-1.01	-0.65	0.30	0.53	3.67
	2024	0.41	3.96	-0.97	0.74	2.14
	2025	-20.55	1.78	0.05	0.44	9.13

Note: In 2025, the Total Compensation Change Ratio for the Headquarters is negative because the total remuneration of the highest-paid individual decreased compared to 2024.



01

In 2025, the total of employee salaries, benefits, and training investments at Ardentec Headquarters and subsidiaries amounted to **NT\$4,043,879,246**.



02

According to the Company's Articles of Incorporation, 12% of the annual profit shall be distributed as employee compensation. The Board of Directors approved the distribution of employee compensation, totaling **NT\$472,443,518**.

Employee Salaries, Benefits, Training Investment Expenditures, and Employee Compensation for Headquarters and Subsidiaries for the Years 2023-2025

Items	2025	2024	2023
Total Expenditure on Employee Salaries, Benefits, and Training Investment	4,043,879,246	3,565,797,968	3,769,265,283
Distributable Employee Compensation for Headquarters	472,443,518	316,955,792	460,406,069

Note: Ardentec Consolidated (NT\$)

Inclusive and Friendly Workplace

Employment Based on Suitability and Competence

Labor-Management Harmony

Occupational Health and Safety

Benefit Measures

A Headquarters **S** Singapore **K** South Korea **N** Nanjing **G** GIGA

Retirement Fund Contribution	A S K N G	Lunch and Dinner Subsidies	A S K N G
Health Insurance and Occupational Insurance	A S K N G	Shuttle Service/Subsidies	A S K N
Year-End Banquet	A S N G	Production/Operation Bonuses	A S G
Employee Dormitories	A K N G	Annual Employee Trip	A G
On-Site Doctor Consultation	A G	Vision and Dental Medical Subsidies	S
Wedding, Funeral, Labor Day, and Holiday Bonuses/Gifts	A S K N G	Diverse Recreational and Health Centers	A
Birthday Cash Gift	N	Housing Fund Contribution	S N
Employee Profit Sharing	A S G	Zero Mistake (MO) Birthday Leave	S
Group Medical/Life Insurance and Travel Accident Insurance	A S K N G	Fitness and Sports Classes	A
Regular Health Check-Ups	A K G	Childcare Subsidies	A
Long-term Service Awards	A S K N G	Children's Scholarships	A G
Free Night Snacks/Allowances	A S K N		

Note: The benefits for contract employees or part-time employees are specified according to the terms of their contracts.

Retirement Benefits

Ardentec's headquarters and GIGA subsidiary contribute monthly retirement funds to employees' individual accounts in accordance with the new retirement system, as well as make required contributions to special accounts for the old retirement system. An actuarial assessment is conducted annually to determine the appropriate contribution rate, ensuring that the retirement fund accounts provide adequate protection for employees' retirement. A Pension Supervisory Committee, composed of employee and management representatives, jointly reviews pension accounts quarterly and discusses retirement-related matters.

The Singapore subsidiary makes retirement contributions in accordance with the local government's Central Provident Fund (CPF) system. The South Korea subsidiary follows the "Pension Protection Act," where the labor-management negotiation adopts the "Defined Contribution (DC) System" (DC System: Defined Contribution Retirement Pension) for retirement contributions. The Nanjing subsidiary contributes to the pension insurance fund in accordance with China's basic pension insurance regulations.

The retirement pension expenses at Ardentec's headquarters and subsidiaries accounted for 3.75%, 4.13%, and 4.47% of total employee benefits expenses for the years 2023-2025, respectively.



Long-term Service Awards

To express gratitude to employees for their long-term dedication and hard work, Ardentec awards trophies or medals, along with long-service bonuses, to employees who have served for five, ten, fifteen, twenty, and twenty-five years. These awards are presented as a token of appreciation and to encourage employees to pass on their valuable experience, while uniting efforts to embrace future challenges and opportunities for mutual growth!

Number of Long-term Service Awards Recipients for the Year 2025

Years of Service	Factory Area	Subsidiaries				Total
	Headquarters	Singapore	South Korea	Nanjing	GIGA	
5	60	2	#	3	#	65
10	55	3	2	*	40	100
15	65	6	*	*	11	82
20	39	*	*	*	17	56
25	33	*	*	*	3	36
Total	252	11	2	3	71	339

#: No reward established; *: The Company's years of establishment have not yet reached the reward eligibility (Singapore subsidiary established 19 years; South Korea subsidiary established 14 years; Nanjing subsidiary established 7 years).



6.1.4 Labor and Human Rights Management Policy



Human Rights Management

Compliance with the following International Standards:

- ▶ RBA Code of Conduct
- ▶ United Nations Guiding Principles on Business and Human Rights

Regulations



Establishment of Human Right Protection Specification

Prevention



Annual risk assessment

Performance / Results



No human rights violation cases

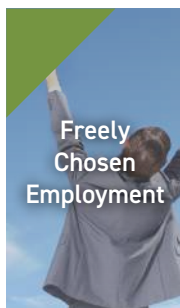
Enhancement of Human Rights Awareness

To strengthen human rights management, relevant measures have been implemented to protect employees, and training programs on human rights, ethics, and corporate social responsibility have been planned to enhance employees' awareness of human rights. In 2025, the Human Rights training completion rate at Ardentec Headquarters reached 100%. As of 2025, a total of 43,171.9 hours of training related to "Human Rights and Ethical Standards" and ESG have been conducted.

All security personnel responsible for frontline safety control received training on human rights-related policies and considerations. In 2025, a total of two training sessions were conducted, achieving a 100% completion rate. This ensures that security personnel perform their duties in accordance with respect for human rights.

As of 2025, a total of **43,171.9** hours of training related to "Human Rights and Ethical Standards" and ESG have been conducted.

The Key Items and Specific Programs of Labor Human Rights

 Freely Chosen Employment	▶ No forced labor; all work must be voluntary. ▶ The company and Agency may not keep workers' identities or personal documents. ▶ Neither loan relationship with employees nor ask them to pay recruitment/process-related fees. ▶ All suppliers are strictly prohibited from engaging in any form of unfair labor practices or forced labor; all work must be performed voluntarily. These requirements are aligned with Ardentec's commitment to the protection of labor rights and human rights.
 Young Worker Protection	▶ Not to employ youth under 16 years old. ▶ Formulate the protection for employee aged 16-18
 Non-Discrimination	▶ Protect every employee, and not engage in discrimination in the hiring and employment process. ▶ Not to affect employment rights including salary, training, etc. due to non-work factors, such as age, gender, etc.
 Freedom of Association	▶ Respect employees' freedom of association, participation, and non-participation. Encourage employees to exercise their civil rights, and fully respect their individual political party orientation.

Respect Freedom of Association

The Company fully respects employees' rights to freedom of association, including the right to form or join any legitimate organization or labor union. Employees are encouraged to exercise their civil rights, while the Company also fully respects each individual's political party affiliation. This principle is communicated to suppliers to ensure mutual understanding. During the reporting year, no incidents involving violations of freedom of association occurred between Ardentec and its suppliers.

Respect for Career Development

Ardentec adheres to a people-centric philosophy, ensuring that the principle of respecting employees' preferences is integrated into their career development process, from onboarding to departure. Employees join Ardentec based on their personal choice, and they are empowered to request job role changes within the Company's guidelines, while also retaining the full right to resign freely.

01 New Options for Horizontal Career Development Ardentec offers employees diverse career development opportunities and respects their individual interests and strengths. Based on employees' competencies and career aspirations, internal transfers across departments are available. This talent mobility initiative provides new options for horizontal career development, enhances cross-departmental knowledge sharing, and invigorates organizational thinking.	02 Respecting Employees' Freedom to Resign If an employee plans to resign, they are entitled to exercise full freedom to do so by providing notice in accordance with the required resignation notice period. The Human Resources Department conducts exit interviews to understand the reasons for resignation and the individual's career plans, while fully respecting the employee's decision regarding career transition.
---	---

Anti-Discrimination

The Company is committed to providing a workplace free from harassment and unlawful discrimination. There is zero tolerance for discrimination or harassment in recruitment or employment practices—including compensation, promotion, rewards, and training opportunities—based on race, color, age, gender, sexual orientation, gender identity and expression, ethnicity or national origin, disability, pregnancy, religion, political affiliation, union membership, military service status, protected genetic information, or marital status. In 2024, to further support diversity and inclusion, the Company proactively assessed and addressed employee needs related to religious facilities and accessibility accommodations for persons with disabilities, ensuring adequate and appropriate resources were provided. No cases of discrimination were reported in 2025.

6.2 Employment Based on Suitability and Competence

6.2.1 Talent Retention and Attraction

Ardentec adheres to the RBA Code of Conduct and prohibits any form of discrimination in employment or the workplace based on race, color, age, gender, sexual orientation, ethnicity, disability, pregnancy, religion, political affiliation, union membership, or marital status. Through diverse channels, including job banks, campus recruitment, and on-site job fairs, as well as collaboration with employment service centers and relevant government agencies, the Company actively recruits top talent. In recent years, to implement the company's globalization strategy and the concept of diversity and inclusion, and to create a workplace environment that embraces different cultures and backgrounds, Ardentec Corporation has been committed to recruiting foreign white-collar talent and attracting multinational professionals from countries such as Malaysia, the Philippines, Indonesia, and Vietnam. Additionally, by enhancing industry-academia collaboration, Ardentec has expanded recruitment across various age groups, enhanced its corporate image among academic institutions, and continued to invest in long-term talent development.

During the recruitment process, Ardentec upholds the principle of fairness by implementing rigorous standards and a systematic evaluation process. Candidates are selected through a transparent and merit-based selection procedure, ensuring the recruitment of qualified professionals who align with the Company's values. The Company strictly complies with local labor laws in all global operating locations, adhering to the principle of merit-based employment and talent placement based on aptitude and suitability. Moreover, Ardentec continuously strengthens employee engagement through diverse communication channels and organizes a range of recreational, cultural, and exemplary migrant-worker recognition activities. These efforts aim to foster a strong sense of belonging among employees, enhance their identification with the Company, and increase retention rates.



Core Recruitment Principles

Ardentec strictly prohibits all operational sites and suppliers from employing child labor under the age of 16. The recruitment process includes strict age verification measures to ensure compliance with applicable labor laws and regulations in the regions of operation. Ardentec and its subsidiaries prioritize the employment of local residents and uphold principles of fairness and equality in all employment practices. Employment, compensation, promotion, and other employment-related opportunities are not influenced by race, religion, nationality, gender, or any other discriminatory factors. All suppliers are strictly prohibited from engaging in any form of unfair labor practices or forced labor; all work must be performed voluntarily. These requirements align with Ardentec's commitment to protecting labor and human rights.

Ardentec Corporation adheres to the RBA Code of Conduct and rigorously selects labor agencies with a proven track record of upholding human rights for the employment of migrant workers. The company has established a "Migrant Worker Recruitment Policy" to ensure the implementation of a zero-fee recruitment process, with all associated costs fully paid by Ardentec. It is also ensured that migrant workers are fully informed of the company's recruitment practices and zero-fee policy before deployment. During each overseas recruitment campaign, all candidates are educated on the Company's human rights and non-discrimination policies, and are provided with grievance mechanism cards to report any behavior that violates Ardentec's policies. In addition, the Company emphasizes anti-retaliation measures to ensure that all employees' rights and voices are respected and protected.



Retaining New Hires and Mitigating Job Mismatch

A lack of alignment with corporate culture and values is one of the key factors contributing to the resignation of new entrants in the industry. To support new employees in adapting quickly to the Company environment, Ardentec has established a comprehensive training system. Upon onboarding, new hires participate in an orientation program designed to familiarize them with Ardentec’s corporate culture, philosophy, and core values. In addition, departmental training is conducted by respective teams to transfer professional knowledge and skills, thereby helping new employees better understand their job responsibilities and reducing early turnover rates.

Proactive Talent Retention: Sustaining Career Development Beyond Internships

To cultivate talent in advance and attract fresh talent, Ardentec has actively invested in internship programs in recent years. Specially designed a series of internship engagement activities, regularly checking on interns’ adaptation progress to alleviate adjustment issues; and through English proficiency tests and presentation skill activities, cultivate professional capabilities. Before graduation, Ardentec also offers a range of scholarship and incentive programs to encourage interns to transition into full-time positions, ensuring the continuation of their careers while proactively retaining talent for the Company.

Diverse Talent Deployment



Individuals with Disabilities

Ardentec is committed to actively employing individuals with disabilities who have demonstrated self-reliance through their own efforts. By considering the suitability of roles from different perspectives, the Company creates diverse employment opportunities, thereby increasing opportunities for marginalized groups to contribute to the Company. In addition to adjusting job content and work environments, comprehensive training programs are provided, enabling individuals with disabilities to leverage their strengths and grow within the workplace. This initiative helps build their confidence, allowing their lives to shine, contributing to society, and enhancing their quality of life. Over the years, Ardentec has exceeded the requirements of the "People with Disabilities Rights Protection Act."



In 2025, the employment reached 131% of the legal requirements.

Global Talent Recruitment

In 2025, Ardentec Corporation will continue to promote global talent recruitment through in-person recruitment events, government-organized overseas recruitment activities, and proactive engagement via the 104 platform. These efforts have successfully attracted professional talent from countries such as Malaysia, the Philippines, Indonesia, and Vietnam to join the company. To assist foreign employees in quickly adapting to life at Ardentec, the company provides a dedicated HR contact for support and has established prayer rooms to meet religious needs. Additionally, employee dormitories, onboarding training, and digital learning systems are offered to create a more welcoming work environment and foster a diverse and international corporate culture.

The retention rate of foreign migrant workers is above 90%

Ardentec is committed to providing foreign migrant workers with a good working environment and benefits, viewing them as important partners of the enterprise and pledging to create a safe, respectful, and supportive workplace. In 2025, the retention rate of foreign migrant workers reached 93%, demonstrating the company’s success in providing a stable work environment; many migrant workers choose to serve Long-term at Ardentec, forming a stable and familiar team, further enhancing overall productivity and work quality, as well as highlighting the strong recognition and loyalty migrant workers have for the company. These data not only reflect Ardentec’s efforts and performance in promoting the rights of migrant workers but also demonstrate that the related measures to enhance their quality of work and life continue to have a positive impact.

Note: Retention Rate = Number of Renewed Contracts / Number of Expiring Contracts

Retention of Foreign Skilled Talent for Long-Term Employment

The headquarters of Ardentec Corporation supports the government’s initiative to retain foreign Intermediate skilled workers by annually conducting transfer and promotion processes. The Company aims to transition high-performing workers into mid-level technical roles, encouraging migrant workers to pursue excellence and continuously enhance their technical expertise and professional experience. In addition to providing better compensation and benefits, the policy is not subject to the 12-year employment limit for foreign workers in Taiwan, thereby increasing their willingness to remain with Ardentec and live in Taiwan for the long term.





Enriching Life @ Ardentec

Ardentec Corporation rigorously selects labor agencies with a proven track record of upholding human rights in the employment of migrant workers, jointly ensuring their work-related needs and overall well-being. Ardentec values every foreign migrant worker who contributes to Taiwan's industries. To assist them in achieving a good balance between work and life in Taiwan, we annually organize a variety of activities for migrant workers to participate in, including experiences of Taiwanese festivals and culture, advocacy on regulations related to migrant workers' rights, and mental support. At the same time, we actively participate in government- and local-entity-led initiatives to strengthen the connection between migrant workers and the local community, thereby promoting social integration.

In addition, the headquarters of Ardentec Corporation has partnered with National Tsing Hua University on the USR plan—"REAL-X: A Regional Sustainability Support System from Migration to Livability," dedicated to creating a diverse platform that integrates learning, exchange, and leisure to promote regional sustainable development. Combining legal knowledge and nature exploration, a series of activities is provided to assist foreign migrant workers in gaining more life information and cultural experiences beyond their work.

The activity content includes regulatory empowerment courses to enhance traffic safety and anti-fraud awareness, ensuring the daily safety of migrant workers. Additionally, it involves organizing meals and group recreational activities to create a relaxed atmosphere and promote cross-cultural exchange. In addition, a special plan to introduce Taiwan's local coffee culture is organized, allowing migrant workers to deeply experience local characteristics and enhance cultural understanding. Through these multifaceted activities, the Plan not only enhances migrant workers' life knowledge and cultural identity but also helps them feel the Company's support and local warmth. This further strengthens their sense of well-being and belonging, creating a positive cycle that promotes the sustainable development of both the enterprise and society.



Valuing the Voices of Migrant Workers

Ardentec Corporation highly values the opinions and rights of foreign migrant workers. From the recruitment stage, it provides grievance channels to ensure equal and transparent treatment for migrant workers. During their employment in Taiwan, there are also additional communication and feedback measures:

01

Quarterly foreign migrant worker communication meetings

Communicate regulations and information, simultaneously gather the concerns of migrant workers, engage in comprehensive discussions on key issues, and propose improvement plans. The communication content is reported to the Labor-Management Meeting to ensure ongoing dialogue and consensus.

02

HR Contact Window

Whether by telephone, email, or in-person visits, foreign migrant workers can reach out through various means, with designated personnel assisting in the handling process of work or life-related matters. We center on listening to the voices of every migrant worker, fostering a respectful and caring working environment.

03

Online and physical employee suggestion boxes

Establishing a smooth and secure mechanism that allows migrant workers to submit suggestions or questions either named or anonymously. Responsible units handle these confidentially and provide responses within a set timeframe, enhancing communication and mutual understanding.

04

Dormitory Q&A Collection

Entrust the dormitory to assist in responding to the daily questions and needs of migrant workers. Compile a weekly collection of questions and report to the company to facilitate necessary assistance and continuously monitor for any irregular situations.

Through these channels, we ensure that all foreign migrant workers at Ardentec Corporation can freely and confidently express their thoughts. More importantly, we analyze and review the root causes of issues, further optimize related operational processes, and enhance responsiveness, continuously improving any deficiencies. In the future, Ardentec will continue to implement the "people-centric" philosophy, promote cross-cultural exchange and two-way communication, and create a diverse, inclusive, and safe work environment.

Chinese Education for Migrant Workers

To enhance migrant workers' adaptability in Taiwan and promote a diverse and inclusive workplace culture, Ardentec Corporation's headquarters has, for the first time, integrated government resources with its in-house teaching materials and activity design to launch the "Fun Ardentec Chinese" online training course. This allows foreign employees to learn in an adventurous and entertaining way without the constraints of time and location. The course content covers diverse practical scenarios such as interpersonal interaction, daily life, household items, ordering food and shopping, transportation, medical visits, mailing and remittances, telephone language, and market grocery shopping. Through Chinese language training, migrant workers are assisted in flexibly using Chinese in both life and work, laying a foundation for future transitions to mid-level positions, and gradually growing into local professional talent.

In 2025, a total of **130** foreign migrant workers completed the courses

With the courses garnering a total of **6,900** views

The average course satisfaction score was **4.5** (out of 5)

6.2.2 Family and Career Support

The Company has established a comprehensive leave and attendance management system, allowing employees to apply for various types of leave based on their needs and providing flexibility to manage their personal lives.

In response to the Ministry of Labor's initiative to "Build a Family-Friendly Workplace Environment" and to encourage companies to offer childcare benefits, the headquarters has established a "Childcare Subsidy for Children of Employees" program since 2022, aimed at supporting children aged 0 to 6 years to take care of the employees' children. Employees can submit an application each semester based on the number of children who meet the subsidy eligibility criteria. Simultaneously, to encourage the continuous learning of employees' children aged 6 to 18, the "Elementary and High School Children's Scholarships" program has been promoted since 2023. Regardless of nationality, any child meeting the application criteria can receive a scholarship ranging from NT\$1,000 to NT\$3,000 and a certificate of recognition for their learning achievements. To date, there have been a total of 760 employee applications, with 1,051 children receiving the scholarship.

Subsidy Application for sending children to government-registered childcare facility beneficiaries - number of benefiting employees and children

Year/Distribution Academic Year	2023 academic year		2024 academic year		2025 academic year	
	Last Semester	Next Semester	Last Semester	Next Semester	Last Semester	Next Semester
Number of benefiting employees	96	104	100	104	98	94
Number of benefiting children	109	122	118	124	117	115

Ardentec Corporation actively promotes workplace equality with an open and friendly attitude, supporting employees in balancing their personal career development with family care. We provide comprehensive parenting support measures. Employees with childcare needs can apply for an unpaid leave of absence. A total of 20 employees applied for maternity leave across the headquarters, GIGA, and overseas subsidiaries in 2025, while 23 employees applied for paternity leave. Additionally, 19 female and 13 male employees applied for unpaid parental leave.

In accordance with regulatory adjustments, starting in 2026, unpaid leave of absence for parenting will be calculated on a daily basis, allowing employees greater flexibility to arrange their work and family childcare time.

Leave of Absence without Pay for Parenting at Headquarters and Subsidiaries

Leave of absence without pay for parenting		Female	Male	Total
Application	A Number of Eligible Applicants	53	89	142
	B Actual Number of Applicants	17	12	29
	B / A Application Rate	32%	13%	20%
Reinstatement upon Term Completion	C Number of Employees to be Reinstated	20	15	35
	D Actual Number of Employees Reinstated	14	11	25
	D / C Reinstatement Rate	70%	73%	71%
2024 Return-to-Work and Retention	E Number of employees who returned to work after completing their leave	16	3	19
	F Number of employees who have been employed for 12 months after returning to work	15	3	18
	F / E Retention Rate	94%	100%	95%

A Number of employees who applied for maternity leave of more than 56 days and paternity leave of more than 1 day between January 1, 2023, and December 31, 2025

B Number of new applications in 2025, excluding extensions

C Number of employees to be reinstated in 2025, excluding extensions

D Actual number of employees reinstated in 2025

E Number of employees scheduled to return to work in 2024

F Number of employees who remained employed for more than 12 months after returning to work from parental leave in 2024

6.2.3 Industry-Academia Collaboration

To enhance global competitiveness and fulfill its corporate responsibility, Ardentec Corporation upholds its mission of nurturing talent through industry-academia collaboration, dedicating efforts to cultivating future talent in semiconductor testing. In 2025, we will continue to deepen the connection between academia and industry through the three major strategies of "Professional Talent Cultivation," "Campus Deepening," and "Industry-Government-Academia Collaboration," promoting technical innovation and talent development.

Professional Talent Cultivation

Professional Talent Cultivation Program

To fulfill its corporate social responsibility and cultivate talent in semiconductor testing, Ardentec Corporation has established diverse scholarships and incentive grants to encourage applications from undergraduate and graduate students. By adopting a pre-employment model during students' academic years, the company prioritizes outstanding candidates, enabling them to connect with the corporate environment early and to transition seamlessly into full-time positions at Ardentec upon graduation. Using this plan as a prototype, Ardentec Corporation, in collaboration with Yuan Ze University, founded a Semiconductor Academy in 2022. This academy allows students to understand the core knowledge of the semiconductor industry and receive guidance and resources needed for research before applying for scholarships or incentives. In 2025, a total of 37 students from higher education institutions joined, contributing to the company's talent reservoir and the overall cultivation of skilled professionals in Taiwan's semiconductor industry.



Corporate Internship Program

Ardentec Corporation has been promoting industry-academia collaboration for over 13 years and has provided internship opportunities to a total of 367 students, firmly believing that internships are the best way for students to gain practical experience and explore future career options. In 2025, Ardentec Corporation further optimized its internship system by expanding the number of partner schools and internship slots. Through the corporate mentorship system, experienced employees personally guided interns, imparting practical knowledge, providing work-related advice and assistance, while also offering life care. Additionally, the company promoted the Internship Engagement Program, offering a comprehensive support mechanism and organizing competitive activities to help interns quickly understand the corporate culture, accumulate professional knowledge, and enhance their overall positive experience.

In 2025, a total of 61 internship placements were completed, with participating schools including National Tsing Hua University, Yuan Ze University, Feng Chia University, Tunghai University, National Quemoy University, National Chin-Yi University of Technology, Minth University of Science and Technology, and National Changhua University of Education. The retention rate for corporate interns was 52%.



Ardentec Corporation has been promoting industry-academia collaboration
for over **13** years

Provided internship opportunities to a total of **367** students

★ Internship Journey at Ardentec

Internship Journey at Ardentec: Responsibility, Challenges, and Gains

Alonso completed nearly a year of internship at Ardentec Corporation, during which he earned a full-time employment offer and was awarded the "Ardentec Internship Star" accolade. Alonso's performance received unanimous praise from both management and colleagues, laying a solid foundation for his future career.

My name is Alonso. In my senior year, with a sense of anticipation and nervousness, I joined the Testing and Manufacturing Department at Ardentec Corporation to begin my internship journey. During that period, every day was filled with learning and challenges: from becoming familiar with processes and understanding professional knowledge to actively participating in the department's Work model, these experiences made me deeply realize the stark contrast between the workplace and the campus. They also gradually helped me find a sense of accomplishment in completing tasks.

During the internship, I was fortunate to receive recognition from both management and colleagues and was honored with the "Internship Star" title. This acknowledgment not only boosted my confidence but also became a driving force for my continued efforts.

After completing the internship, I was fortunate to be offered a full-time opportunity to officially join the Testing and Manufacturing Department team as a team leader in this management role. This marked the beginning of responsibility and challenges for me. Transitioning from a supportive internship position to a formal role that requires independently handling tasks, I have come to appreciate the importance of logic, communication, and efficiency even more.

Finally, I want to express my gratitude to the Company for giving me this opportunity and to every manager and colleague who guided and assisted me throughout the process. In the future, I will continue to maintain a courageous and eager-to-learn mindset, striving to contribute to the Company's Development and looking forward to a stable career path at Ardentec."



Strengthening Campus Engagement and Attracting Young Talent

Campus Lecture and Corporate Visit

To cultivate a new generation of semiconductor talent, Ardentec Corporation actively promotes Campus Lectures and Corporate Visits. Partnering schools include Yuan Ze University, Feng Chia University, Minghsin University of Science and Technology, National Chin-Yi University of Technology, Tunghai University, and National United University. Through Campus Lectures, Ardentec delves into the university environment to disseminate semiconductor knowledge, convey testing techniques and industry trends, and encourage students to step out of their comfort zones. Through Corporate Visit activities, Ardentec invites students to experience firsthand the semiconductor testing factory environment, understand the work environment and daily tasks of the packaging and testing industry, and explore the professional skills required for success in the industry, helping students to explore career interests and create diverse learning opportunities. A total of 435 participants benefited in the Year 2025.

At the same time, building on Campus Lectures and Corporate Visits, Ardentec Corporation has collaborated with Feng Chia University for two consecutive years to offer an elective course on semiconductor measurement technology, bringing the latest semiconductor testing technologies to the campus.



Semiconductor Academy

To enhance employees' professional skills, Ardentec Corporation, in collaboration with Yuan Ze University, established the Semiconductor Academy courses to facilitate early student integration into the corporate world. In 2025, these resources were further made available to the Company's employees and its subsidiary, GIGA, covering diverse fields such as "Smart Manufacturing, AI Applications, Machine Learning, and Microwave Measurement," thereby assisting employees in understanding the latest trends and technological developments in the semiconductor realm. A total of 252 participants joined.

Looking ahead, Ardentec Corporation plans to continue promoting this Plan in 2026, anticipating joint efforts in talent cultivation required by the industry to create shared value and a win-win future.

Industry, Government, and Academia Collaborating for a Diverse and Promising Future

University Student Pre-employment Program for Young Talent

Through the "Professional Talent Cultivation" and "Campus Deepening" plans, Ardentec Corporation has successfully established a comprehensive talent cultivation model and further strengthened the breadth of interaction between young students and enterprises through industry-government-academia collaboration.

Ardentec Corporation first joined the Ministry of Labor's pre-employment application plan in 2024. In 2025, four additional students participated, bringing the total to 16. The company has actively collaborated with Feng Chia University, United University, and other institutions. With the joint guidance of workplace mentors, Ministry of Labor counselors, and academic instructors, the Company successfully helped eight corporate interns secure long-term positions. These students not only laid a solid foundation for their future careers but also received government retention bonuses. Through the collaboration of industry, government, and academia, this program contributes to the sustainable development of the nation's young talent, injecting innovative momentum into the workforce.

Hsinchu County Digital Innovation Youth Employment Program

In 2025, Ardentec Corporation continued to participate in the Digital Innovation Youth Employment Program organized by the Hsinchu County Government. Through the cross-disciplinary courses offered by the county, the program enhances university students' cross-domain integration abilities, while combining these with excellent internship opportunities provided by enterprises to strengthen their practical skills. Together, they have established a comprehensive internship matching model. In 2025, Ardentec Corporation successfully matched 10 corporate interns through the program, accumulating a total of 15 participants over the years. Through cross-department collaboration, they successfully enhanced the attendees' understanding of the semiconductor packaging and testing industry at the program's results showcase, strengthening the connections between industry, government, and academia, and increasing future opportunities for industry-academia collaboration.



6.2.4 Career Development

Ardentec Corporation aligns its corporate operational goals with employee career development by creating diverse training programs. Through a systematic approach, the Company has developed a comprehensive learning and development blueprint, establishing five core educational and training systems to foster an environment that supports employees' continuous learning, growth, and diverse skill development.

Training and Development Blueprint – Five Core Educational and Training Systems

Enhancing employees' expertise in testing and systems is a key focus of Ardentec Corporation's education and training initiatives. Through comprehensive and effective training, employees are empowered to become torchbearers of professional skills, creating opportunities for them to serve as instructors and take on the responsibility of mentoring future generations. This approach fosters leadership and drives collective progress toward advanced professional standards, with the ultimate goal of achieving knowledge transfer and effective knowledge management.

Five Core Educational and Training Systems

New Employee Training Understanding company policies and human rights and ethical standards	Company overview, management, regulations, company policies, employee rights, human rights, ethical standards, and work-related legislation.
On-the-job Training Training for specific job requirements	Training that is required for employees to perform specific duties, such as technical personnel receiving training on the operation of testing equipment
Compliance Training Regulatory and standards compliance training	Training that aligns with relevant regulations, company policies, and domestic or international standards, aimed at enhancing the sustainability of the work environment and operations for both employees and the Company
Growth and Management Training Cultivating employee knowledge and management skills	Employee knowledge, attitudes, team dynamics, management skills, and management activities Mandatory Training Deepening expertise in testing and related systems Training on essential skills or knowledge required for specific job roles

Diverse Learning Resources – Creating a Supportive Learning Environment

Adhering to the philosophy of "learning together for mutual benefit, co-creating the future," we actively provide employees with diverse learning resources. In 2023, the Digital Learning Center at our headquarters was expanded to overseas subsidiaries, allowing both domestic and international employees to access and review digital course content and materials via the digital platform. Additionally, departments have transitioned mandatory and on-the-job training to digital courses published on the learning platform, enabling employees to complete their training at their convenience, without time or location constraints. In 2025, 764 courses were launched on the digital platform, with a total of 2,116 individuals and accumulating a total of 209,752 online learning sessions.

Annual Training Courses and Number of Participants/Sessions at the E-Learning Center

Year	2021	2022	2023	2024	2025	Total
Number of Courses Launched	10	75	427	716	764	1,992
Number of Trainees	411	1,873	2,035	2,078	2,116	8,513
Number of Online Users	3,216	27,939	120,427	169,274	209,752	530,608

In 2025, Number of Courses Launched on the digital platform **764** courses

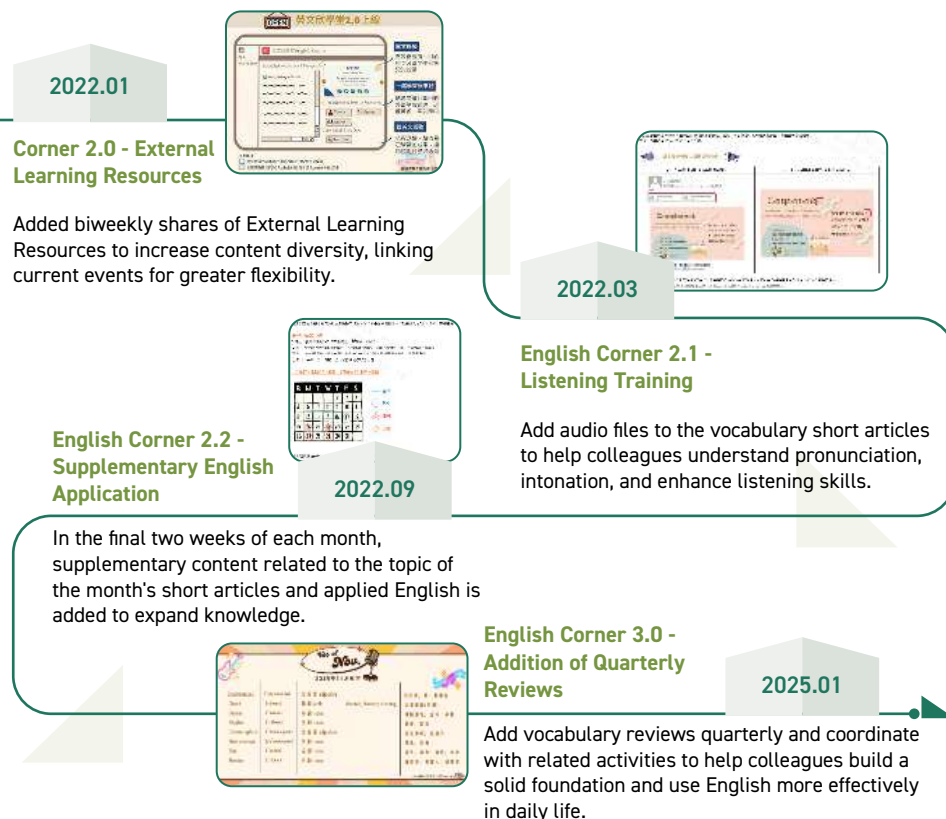
In 2025, Number of Trainees on the digital platform **2,116** individuals

In 2025, Number of Online Users on the digital platform **209,752** individuals

Promoting a Culture of Self-Directed Learning

Internal Learning Resources - English Corner

Launched in 2021, English Corner has annually sought innovation and change, providing employees with a diverse range of learning resources. This year, English Corner introduced the "three-month new material, fourth-month full-month review" cycle. This allows colleagues to deepen their language knowledge and improve proficiency within a stable framework, while also ensuring a more continuous overall learning pace. Continuing with the existing learning design, the "English Corner Prize Quiz" activity was held again at the end of 2025, with a total of 190 employees participating, 66% of whom achieved a perfect score, demonstrating sustained learning motivation and excellent results. The Ardentec headquarters leverages diverse English learning resources to enhance employees' interest in the language and motivate them to further improve their English proficiency.



Courses to Enhance Self-Learning Abilities

The self-learning ability course series adopts a free elective model, allowing employees to arrange their learning flexibly according to their needs. The replay feature on the digital platform enhances review and extension, creating a learning environment that is free from the constraints of time and location.

The course design centers on high-efficiency learning methods and systematic thinking to assist employees in enhancing their learning effectiveness and knowledge transformation abilities. The content includes:

- ▶ Cultivate a winning mindset with high-efficiency learning methods: Develop a positive mindset and master effective strategies.
- ▶ Say goodbye to procrastination and develop a highly focused constitution: strengthen concentration and time management.
- ▶ Knowledge extraction method, filtering valuable information: focus on high-value content to enhance decision-making capabilities.
- ▶ Key extraction techniques: make notes not just records, but tools for comprehension and transformation.
- ▶ Compounding knowledge thinking and systematic learning methods: Amplify learning effectiveness in limited time to build a "second brain."

By 2025, five courses have been fully launched, encouraging employees' self-directed learning and fostering a culture of knowledge sharing, making "learning ability" a crucial cornerstone of organizational competitiveness.



To enhance the professional competencies and leadership capabilities of senior executives and employees, we actively provide a wide range of external training resources and encourage participation in relevant learning activities based on job requirements. These learning resources span multiple domains and are designed to support skill development while fostering insights into future industry trends. Specific examples include:

01 Professional Forums

Forward-looking topics and practical experiences are provided in areas such as testing, smart manufacturing, advanced processes, and facility management, enabling employees to deepen their understanding and application of core technologies.

02 Executive Seminars

Seminars covering trending topics such as Artificial Intelligence (AI), sustainable development, financial management, and silicon photonics foster cross-disciplinary knowledge exchange and innovative thinking.

03 Industry Annual Conferences

Participation in annual reports on semiconductor industry developments helps management stay informed on market dynamics and industry trends, offering strong support for corporate strategic planning.

04 External Professional Training Courses

Professional training courses in taxation, securities investment, internal auditing, mergers and acquisitions, and corporate governance strengthen employees' expertise in financial and legal domains, thereby enhancing decision-making capabilities.

05 Executive Leadership Programs

Cross-functional management and cybersecurity programs tailored for senior executives aim to improve overall leadership, crisis management capabilities, and readiness to address digital transformation and cybersecurity challenges.



Sustainable Knowledge and Experience Transfer – Internal Instructors:

The growth and development of a company not only rely on external resources but also require rooting and strengthening from within. This truly highlights the value of the Internal Instructor system — the instructors' silent dedication and continuous passing on of knowledge serve as a bridge of knowledge and a cornerstone for the steady progress of the enterprise. As of 2025, a total of **1,303** internal instructors have been designated, continuously promoting a culture of learning and knowledge sharing.

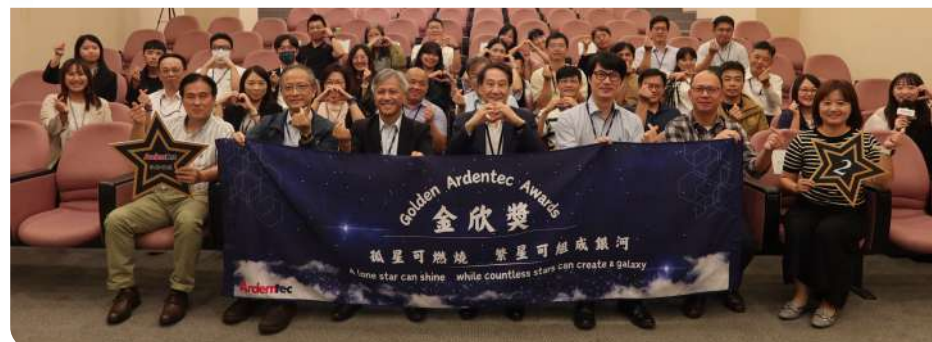
4-1 Enhancing the Teaching Quality of Internal Instructors

To ensure that internal instructors possess excellent teaching capabilities and professional competence, targeted training programs have been implemented to strengthen their instructional techniques, knowledge delivery, and presentation skills, thereby enhancing the overall quality of internal training.

4-2 Golden Ardentec Award: A Ceremony for Recognition and Learning

The Second Golden Ardentec Award's annual theme, "Collaborative Learning and Passionate Heritage," continues to honor outstanding instructors, fosters an atmosphere of collaborative learning, and encourages more colleagues to join the ranks of instructors. To highlight the profound significance of legacy, we have specially produced an interview video featuring award-winning instructors, participants, and management promoting the system. They share their genuine insights on training and digital legacy from the 3 perspectives of teaching, learning, and system promotion.

The Second Golden Ardentec Award not only continues the tradition of recognition but also further strengthens the value of the instructor system, allowing instructors and learners to grow together in an atmosphere of collective learning and mutual success, thereby further deepening the company's learning culture.



🌱 Training Together: E-Learning for Growth

Digital Learning Center - Courses and Learning Resources

In 2025, the number of courses launched on the digital platform reached 764. At the same time, we have selected 18 featured courses and opened them for employees to freely enroll, creating a diverse learning atmosphere and cultivating self-directed learning abilities, making learning a part of daily life and culture. The Digital Learning Center has newly launched the AI Academy, focusing on enhancing employees' literacy and application skills in artificial intelligence to strengthen the company's competitiveness.



Knowledge Management Center

2-1 Resource integration and sharing

By integrating various internal learning resources, including training materials, system operation manuals, and Technology Workshop sharing documents, and making them available on the platform, learners can access and review them anytime, achieving real-time knowledge acquisition and sharing.

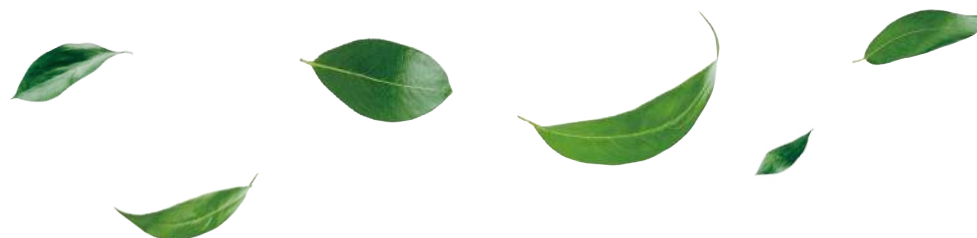
2-2 Annual Achievements

In 2025, the Knowledge Management Center uploaded a total of 124 knowledge documents, which had been viewed 6,775 times by February 9, 2026. This successfully created a diverse and rich learning environment and fostered employees' self-directed learning capabilities.

2-3 Add a Special Lecture Area

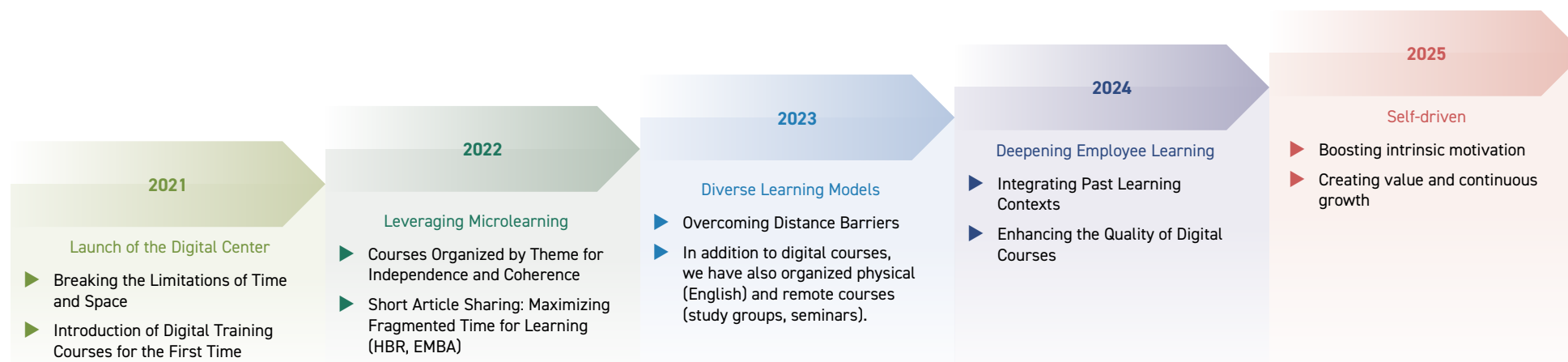
"Special Lecture Area," providing more focused learning resources

- ✓ AI-related: Includes AI lecture materials, trends and applications workshops, assisting employees in mastering the latest technological and application trends.
- ✓ Semiconductor-related: Includes lecture materials in the semiconductor field, such as: [Semiconductor Academy], deepening professional knowledge and strengthening industry competitiveness.

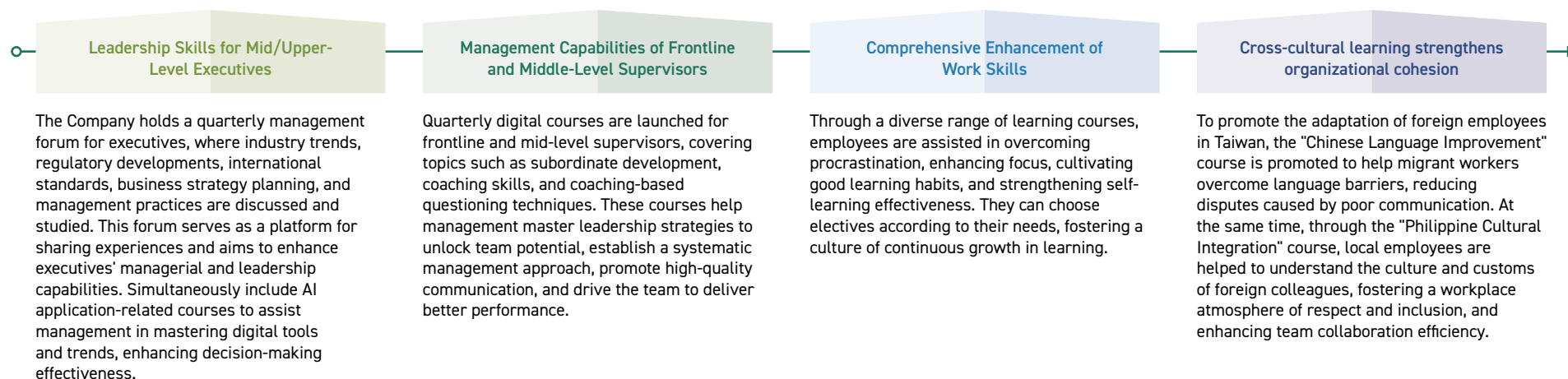


2025 Training and Development Focus

Over the past 4 years since the launch of the Digital Learning Center, we have broken the limitations of time and space, expanded the target audience for training, and successfully established a culture of self-directed learning. In 2025, with "Deepening Learning, Driving Growth" as the core, we enhance course quality and perfect the digital learning experience to help colleagues realize their potential, boost work enthusiasm, and align closely with corporate strategy.



Development of the Digital Center



Cultivating International and Diverse Talent

In alignment with the expansion of overseas subsidiaries, the Company arranges for employees to gain cross-border management experience by working at subsidiary locations, fostering the development of international and diverse talent through practical training.

Performance Feedback and Career Development

Ardentec ensures that all employees, regardless of gender or job category, complete performance assessments in 2025. Based on feedback from these assessments and individual training needs, Individual Development Plans (IDPs) are created to enhance employees' professional skills and competencies. Ardentec Corporation also provides opportunities for further education through external institutions or overseas programs, expanding employees' horizons and supporting their career growth and lifelong learning.

In recent years, to implement the Company's sustainable development strategy, the performance evaluation of senior executives has incorporated ESG indicators. These indicators are based on five key principles: green manufacturing, establishing a responsible supply chain, creating a diverse and inclusive workplace, talent development, and caring for vulnerable groups. The progress of ESG implementation is regularly assessed, and through relevant training programs, the Company ensures continuous knowledge updating and deepens the promotion of a sustainable culture within the organization.



Training Hours

The total training hours arranged by the headquarters and subsidiaries in 2025 amounted to 105,480.3 hours, with 100% of employees receiving training. Each male employee received an average of 36.7 hours of training; each female employee received an average of 34.3 hours of training.

Average Training Hours for 2025

Unit: Hours

Nature of Work	Male	Female
 Management ^{Note}	28.6	27.6
 Engineering	38.2	37.5
 Administration	31.7	23.7
 Technical	39	36

Note: Management positions at the section level or above.

6.3 Labor-Management Harmony

Ardentec's labor force follows the "Collective Agreement Act" to form a labor union or uses alternative methods such as labor-management meetings or employee representative assemblies as substitutes for the Collective Agreement Act. Additionally, various functional committees focused on labor-management communication have been formed to thoroughly discuss and communicate on different topics, including safety window meetings, the Occupational Safety and Health Committee, and the Employee Welfare Committee. These committees comprise jointly appointed representatives from both labor and management, ensuring that the opinions and rights of all employees are safeguarded. Within this diverse and open communication environment, Ardentec Corporation has fostered a relationship of mutual trust and harmony in labor relations, with no labor disputes impacting employee relations.

6.3.1 Labor-Management Communication

Labor-Management Meeting

Ardentec and GIGA subsidiaries have established Labor-Management Meeting Committees in accordance with the "Regulation for Labor-Management Meeting" issued by the Ministry of Labor. The headquarters Labor-Management Meeting includes six management representatives, comprising the Vice President of Operations and department heads or higher, and six labor representatives, who are directly elected by employees below the director level.

At each of GIGA Subsidiary's manufacturing plants, the Labor-Management Meetings consist of five management representatives from department heads or higher as joint employer representatives for each plant. Employees at each plant directly elect five labor representatives, who are below the deputy director level.

The South Korean subsidiary has also established a Labor-Management Meeting Committee, consisting of four representatives each from labor and management. The labor representatives are elected by the employees. If there are no foreign workers among the labor representatives, a separate communication meeting for foreign workers is held prior to the labor-management meeting, and the proposed topics are submitted for discussion at each quarterly labor-management meeting to ensure that all employees have the opportunity to be covered by the collective bargaining protections provided by the labor-management meetings.

The Singapore subsidiary has formed a branch under the United Workers of Electronics & Electrical Industries (UWEEI) union. UWEEI represents the interests of 70% of Ardentec

Singapore's employees, including those related to working conditions, socioeconomic status, and job security. All employees at the Singapore subsidiary are treated equally, and therefore, both union and non-union members enjoy the same benefits. Working conditions and employment terms are governed by collective agreements.

The Nanjing subsidiary has established a Workers' Representative Assembly in accordance with the "Regulations on the General Assembly of Workers' Representatives of Industrial Enterprises Owned by the Whole People" and the "Operating Regulations of the Workers Congress of Enterprises and Institutions in Nanjing." The assembly consists of 20 representatives directly elected by the employees, who then elect the Presidium of the Assembly. The Presidium is composed of 10 members. The Workers' Representative Assembly is held at least once a year, and in addition to the annual assembly, the Presidium meets each quarter.

In addition to regular labor-management meetings, extraordinary meetings are convened when necessary. During labor-management meetings, labor representatives can propose relevant suggestions on topics such as labor relations, working conditions, and employee benefits, and freely express their opinions on this platform. In labor-management meetings, labor representatives can communicate with management representatives and participate in decisions regarding labor rights. All employees are protected by the agreements made during the labor-management meetings and the expression of opinions, with records created to track the implementation of labor-management agreements and address any issues. The working conditions and employment terms for both members and non-members of the labor-management meetings or representative assemblies are the same, and all employees are protected under collective bargaining agreements.

In response to operational changes, any adjustments or modifications related to employee rights must be communicated to the relevant employees and labor representatives at least 30 days in advance, and necessary arrangements must be made to assist employees. In response to operational changes, any adjustments or modifications related to employee rights must be communicated to the relevant employees and labor representatives at least 30 days in advance, and necessary arrangements must be made to assist employees. When Ardentec Corporation establishes overseas subsidiaries, appropriate processes for employee assignments or family relocations are in place. This includes providing relocation assistance and support for accompanying family members.

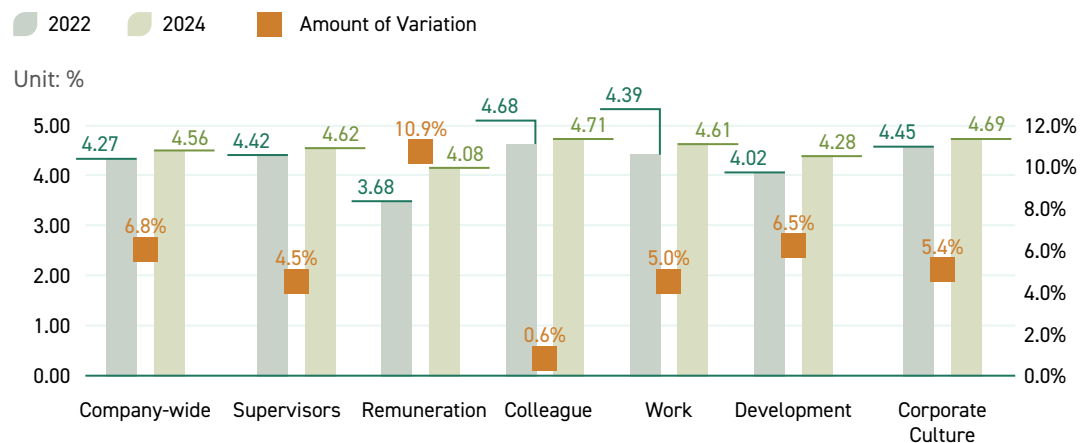
Labor-Management Communication 2.0

To enhance communication between labor and management and improve work quality, Ardentec Headquarters conducts Irregular employee satisfaction surveys targeting non-production employees. In 2024, as in 2022, a third-party agency was commissioned to conduct this survey, achieving a 55% employee coverage rate. The questionnaire covered six key areas: overall company performance, management, remuneration, colleagues, work, development, and corporate culture. The results of the 2024 survey indicate that employee satisfaction has improved compared to 2022, with the most notable progress in remuneration satisfaction. This demonstrates that the company's efforts in optimizing the remuneration system have been recognized by employees.

In 2025, the existing system will be operated in combination with a routine feedback mechanism to understand employee needs, ensuring timely attention to and tracking of relevant issues. Meanwhile, based on satisfaction surveys and interview feedback, we continue to optimize systems and promote family-friendly and career support measures, including Working from Home for Family Care, childcare subsidies, and Children's Scholarships. In 2025, we held the inaugural "A Day in Ardentec" Corporate Visit, inviting employees' family and friends to experience the workplace and strengthening the connection between employees and the company. A survey is planned for 2026 to serve as an important basis for further improvements.

Note: Employee Coverage Rate = Number of People Tested / Total Number of Employees

Overall and Component Satisfaction of the Company



Since 2021, Ardentec Headquarters has implemented the "Ardentec Cares About You!" specifically for production line employees. The Human Resources Department conducts one-on-one interviews with employees at Each site, continuing until the first round of interviews was completed in 2024. In addition to communicating company policies and regulations, it also aims to assess employees' recognition of and feedback on the company culture and management practices, while promptly clarifying and responding to questions or work-related concerns raised by employees. During the sessions, employees provided positive feedback, including satisfaction with remuneration and benefits, the Company's stability compared to industry peers, effective communication channels, and a safe working environment. Employees also expressed appreciation for the Company's active support in cases of work-related injuries, illnesses, or family emergencies. In 2026, it is planned to continue the previous interview content and topics, deepening the second round of interviews with production line employees.

To continue promoting a friendly workplace and enhance transparency in human resource management, Ardentec Corporation officially released the "HR Service White Paper" in June 2025. The white paper systematically integrates the company's strategies, systems, and execution results in human resource management, showcasing years of dedicated efforts and innovation in employee welfare, career development, and organizational support. The topics covered include: salary analysis and group insurance care, employee benefit measures superior to regulations, diverse and inclusive employment composition, comprehensive development resources from learning to life, mechanisms for listening to and handling employee opinions, health promotion measures for physical and mental well-being, and family care and support systems. Presented in a "picture book story" style, combining informativeness and approachability, it helps employees better understand the resources provided by the company and reinforces the company's "people-oriented" management spirit.



6.3.2 Employee Grievance

Ardentec Corporation has established the ["Grievance and Reporting Regulation"](#) to build a free, open, and diverse communication platform. It includes labor-management meetings, employee grievance mechanisms, online and physical suggestion boxes, and a dedicated grievance mailbox, among others. Employees and external stakeholders are encouraged to raise concerns or offer suggestions to support management's informed decision-making.

To enhance the efficiency of handling suggestions, the ["Grievance and Reporting Regulation"](#) categorizes opinions into "grievance reporting cases" and "general affairs." Grievance reporting cases are further divided into four categories: labor and human rights, business ethics, health and safety, and environmental protection. The company has established clear handling timeframes for grievance reporting cases, with business ethics cases to be reported to the Chairperson of the Audit Committee at least semi-annually, ensuring oversight and transparency.

Employees who have concerns related to grievance reporting matters may report them directly to their supervisor or the Human Resources Department (for labor rights and business ethics issues), or to the OSH & Risk Management Div (for health, safety, and environmental protection issues). The responsible unit must promptly engage with the complainant to discuss the issue and seek appropriate solutions. Employees may submit grievances via their personal email to: grievance@ardentec.com. External parties may also submit complaints through the same email address, provided the subject, content, and supporting evidence are clearly and specifically stated. If the grievance involves other employees, the investigation process will comply with human rights protection principles. Supervisors and relevant responsible units handling the grievance procedures must ensure that the complainant is adequately protected, that the employee's name is not disclosed, and that the employee's rights are not adversely affected by the grievance. All complaints, whether named or anonymous, will be subject to necessary corrective actions if they are found to be valid through investigation.

Physical Suggestion Boxes are set up at each site, allowing employees to submit opinions either with a name or anonymously. The issues raised will be addressed by the responsible units, which will provide responses, develop Improvement Measures, and continuously track their implementation until completion. If the content of an anonymous suggestion does not involve other individuals, it is processed and responded to by the responsible units, and then the suggestion content and the handling result are communicated to all employees in both Chinese and English. In 2025, a total of 385 grievance and suggestions were received across Ardentec's headquarters and subsidiaries, including 105 named and 280 anonymous cases. There were 4 grievance reporting cases, all of which were handled in accordance with relevant regulations; all suggestions were processed, responded to, or publicly disclosed. In 2025, the suggestions mainly focused on recommendations for improvements in general affairs, primarily concerning general services such as catering services, equipment, and dormitory facilities, as well as management issues related to the interaction and communication among production line staff. There were no grievances related to labor conditions in 2025, and investigations confirmed that no business ethics violations were substantiated.

Types and Quantities of Suggestion Forms from 2023 to 2025

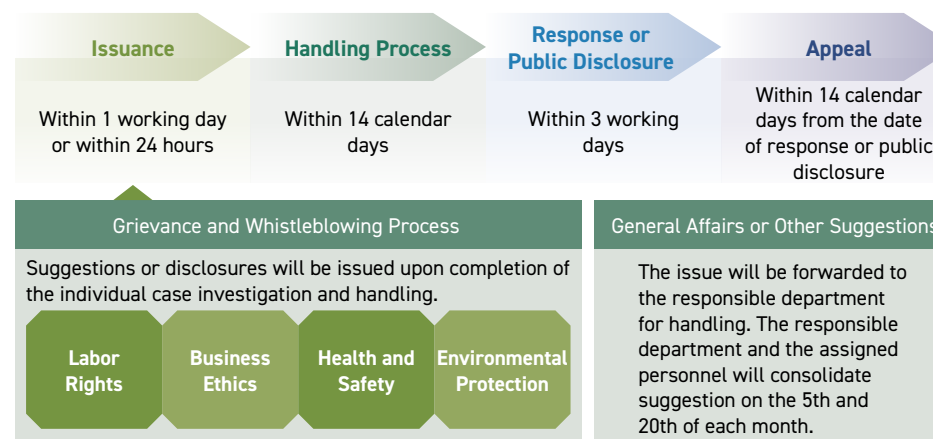
Unit: pieces

Types/Year	2023	2024	2025
Named	118	126	105
Anonymous	195	257	280
Total	313	383	385

Physical Suggestion Boxes



Suggestion Box Handling Procedures



6.3.3 Employee Activities

We aim to ensure that our employees find joy in their work while maintaining a balance between their professional and personal lives. Through internal company activities and tangible benefit measures, we support our employees in managing both their work responsibilities and family life, working together to create a happy and friendly workplace.

Working Hours

The management of employee working hours strictly adheres to local laws and regulations at each business location, ensuring full compliance with labor standards and the protection of employee rights. For instance, Ardentec Headquarters and GIGA Subsidiary follow the working-hour regulations prescribed by the Labor Standards Act. In cases where overtime work is necessary due to business demands, it must be arranged with mutual agreement between supervisors and employees. To enhance the timeliness and completeness of attendance record inquiries, the attendance system is continuously optimized and automated. In response to the need for flexible attendance record inquiries by employees and supervisors, diverse attendance reports have been designed to improve the convenience of these queries.

Working from Home for Family Care

In response to societal trends such as an aging population, declining birth rates, and smaller family sizes, the "Working from Home for Family Care" policy was implemented starting in August 2020. Employees or their spouses who have direct relatives requiring care due to being elderly or having long-term/serious illnesses can apply for one day of remote work per month. This allows employees to work without being restricted by their work location while also providing care and companionship to their direct relatives. The number of applicants has also increased annually. The statistics of the number of users, hours used, and usage rate for each year are shown in the table below:

Year	2021	2022	2023	2024	2025	Total
Number of Applicants	5	6	6	18	29	64
Hours Used	264	368	384	907.5	1,395	3,318.5
Usage Rate	64.7%	76.7%	69.6%	58.5%	53.2%	59.1%

Note: Utilization Rate = Hours Used/Total Approved Hours for the Year

Big Weekend Three-Day Weekend Policy

Since 2021, Ardentec's headquarters has implemented the "Big Weekend Three-Day Weekend Policy," with flexible Fridays scheduled for specific plants to reduce issues related to business delegation, meeting arrangements, and other work distribution that may arise from individual employee leave. This initiative not only effectively reduces the frequency of unplanned employee leave but also enables management to plan staffing in advance, minimizing the impact of urgent events on employees' time off. Use the monthly calendar to remind employees of the designated three-day weekends to arrange work handovers and planing leisure activities, fostering a better balance between life and work.



ESG Award Inspires Sustainable Innovation

The second ESG Award was held in 2025, expanding the eligible participants to include all employees from the headquarters and GIGA Subsidiary. Suppliers were also invited to host their internal ESG Awards in response to this activity. This initiative collectively encourages employee participation in sustainability activities, strengthens the company's sustainability knowledge and culture, and deepens employees' sense of commitment to sustainability. Two categories of awards were planned: the "Excellence in Impact Award" and the "Innovative Ideas Award." A total of **43** proposals were submitted, an increase of **28** from the first edition, with **8** awards granted. The competition was open to both local and foreign national employees.

The ESG Award ceremony invited President, Chang, Chi-Ming, as the keynote speaker and award presenter, underscoring the leadership's strong commitment and support for ESG initiatives. Additionally, awardees were invited to have their family and friends join and share in the honor.



Sharing warm holiday celebration activities conveys employee care and happiness

The company actively promotes a positive and inclusive workplace culture, and each of its subsidiaries continuously strengthens employee interaction and cohesion through diverse activities.

In 2025, the Singapore Subsidiary organized a festival celebration activity to deepen camaraderie through colleague dinners and gift exchanges, promote cross-departmental collaboration and team bonding, and create a warm and friendly work atmosphere. During the Christmas season, the Nanjing Subsidiary organized a Christmas gift exchange activity, using fun gift exchanges as a medium to promote interaction and understanding among colleagues from different departments and levels. The activity particularly encouraged employees to express their best wishes with thoughtful rather than expensive gifts and advocated for handmade items to align with the company’s promotion of green living and sustainability principles.



The anniversary celebration fosters deepening emotional connections among employees

In 2025, the Singapore Subsidiary held its 19th anniversary celebration activity, commemorating the company’s founding anniversary by distributing small gifts to colleagues. Through activities, the sense of employee belonging is enhanced, team spirit is strengthened, and the company’s commitment to valuing employees and fostering an inclusive culture is promoted, which helps to boost employee engagement and well-being.

GIGA Subsidiary expanded the two-day, one-night 25th-anniversary celebration and employee travel activity, inviting employees and their families on a short trip to Lihpao Land in Taichung. The series of activities, including an amusement park, a banquet, walking, and cycling, allowed colleagues and their families to spend an unforgettable holiday together. A total of 905 employees and their family members participated in the event, successfully enhancing employee well-being and cohesion.



Deepening Connections Between Employee Families and the Company: Creating an Intergenerational Workplace Exploration Experience

In the summer of 2025, Ardentec Headquarters held the inaugural “A Day in Ardentec” Corporate Visit, inviting employees’ college-aged children and family friends to enter the workplace to experience the corporate culture up close, understand the work environment, and enhance the sense of connection between families and the company.

The activity was themed “Landing on Ardentec,” with the visiting students likened to astronauts embarking on a space mission to explore the real workplace. Through Ardentec’s 25-year growth records, company environment tours, professional testing fixtures and cleanroom suit experiences, as well as career attribute assessments and job introductions, visitors embarked on a journey to explore their future career development.

In addition, GIGA Subsidiary also organized the “Hand in Hand ~ Exploring Parents’ Workplace World Together” Family Day activity during the summer, allowing employees’ children to learn about their parents’ work environment and experience the company’s culture. The activity combined a factory area tour, engaging checkpoint challenges, and parent-child crafting experiences, not only deepening the connection between employees and their children but also enhancing employees’ identification with the company. A total of 42 participants, both adults and children, took part in this Activity, and all gave highly positive feedback afterward.



Get Moving for Health! The Sports Carnival Ignites Vitality and Happiness Energy

In 2025, the Welfare Committee of GIGA subsidiary organized the “Sports Carnival,” allowing employees to sweat it out while enhancing organizational cohesiveness through team activities. The competitive items included bowling, basketball machines, badminton, and dodgeball, with a total of 224 participants. Through these sports competitions, a work atmosphere full of friendship and vitality was created!

6.4 Occupational Health and Safety

6.4.1 Occupational Health and Safety Management System

Ardentec's operational sites adhere to relevant occupational health and safety regulations as well as both domestic and international occupational health and safety management systems. The Company has established safety and health policies and implements various safety measures to prevent risks and continuously provide a safe and friendly working environment.



Occupational Health and Safety Policy

Comply with international safety and health regulations and standards

Eliminate hazards and reduce occupational safety and health risks to establish a safe and healthy workplace

Promote the consultation and participation of workers

Upgrade safety and health performance through continuous improvement

Occupational Health and Safety Management System (ISO 45001)

Ardentec Corporation has established management systems, organizational structures, and management procedures based on the ISO 45001 Occupational Health and Safety Management System, RBA Code of Conduct, and local regulations. Both the headquarters and all subsidiaries have successfully passed the ISO 45001:2018 certification for Occupational Health and Safety Management Systems. Health and safety risk assessments are conducted for various operations to identify potential risks, and audits are implemented to control them in a timely manner and achieve continuous improvement.

For ISO certificates, please refer to Ardentec's ESG official website.



Occupational Safety and Health Management Committee

The composition of the labor representatives in the Occupational Safety and Health Management Committee is elected by the labor representatives from the labor-management meeting at the headquarters and GIGA subsidiary. For overseas subsidiaries, labor representatives are selected in accordance with local regulations, with the proportion of labor representatives exceeding the legal requirements. The Occupational Health and Safety Management Committee meets quarterly to review workplace safety and health plans, evaluate implementation effectiveness, coordinate activities, and provide recommendations on labor safety and health matters. All representatives are encouraged to express their opinions on safety and health during the meetings, providing a direct and transparent communication platform for labor participation. The conclusions of each committee meeting are documented and recorded, serving as a reference for future monitoring and planning of occupational health and safety initiatives.

Composition and Proportion of Committee Members

	Headquarters		Subsidiaries							
			Singapore		South Korea		Nanjing		GIGA	
Number of Committee Members	36		22		8		15		28	
Labor Representative	14	39%	11	50%	4	50%	8	53%	12	43%
Management Representative	22	61%	11	50%	4	50%	7	47%	16	57%



Responsibilities of the Occupational Safety and Health Management Committee



Management Representative

- ▶ Approval of the occupational health and safety policy, safety and health work regulations, and related safety and health procedures
- ▶ Ensuring the availability of resources necessary for the establishment, implementation, maintenance, and improvement of the management system
- ▶ Promoting participation of all employees in safety and health activities within the Company
- ▶ Reporting the performance of the safety and health management system for review, and using it as a basis for improving the management system
- ▶ Developing, planning, and promoting safety and health management matters, and guiding relevant departments for implementation
- ▶ Directing and supervising subordinate personnel in the execution of safety and health management tasks within their authority, as well as coordinating and guiding relevant personnel for implementation



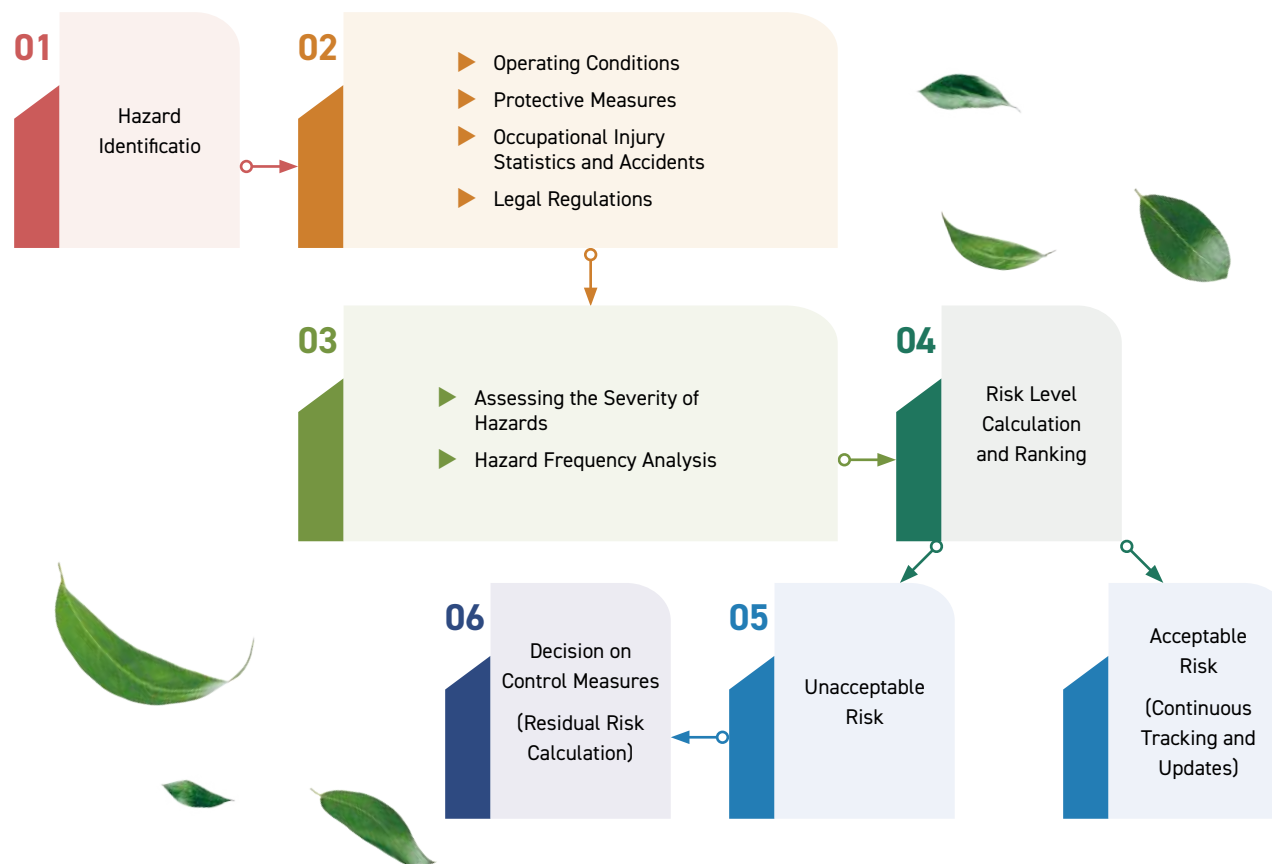
Labor Representative

- ▶ Participating in the development and review of policies, safety and health work regulations, and related safety and health procedures
- ▶ Participating in the Occupational Health and Safety Management Committee, hazard identification and risk assessment, accident investigations, and occupational environment monitoring activities
- ▶ Participating in the consultation and decision-making on various safety and health-related issues

6.4.2 Health and Safety Management

Risk Assessment and Management

Ardentec Corporation's operational sites enhance employee awareness of workplace safety and health through various risk management, preventive models, and education and training programs. Each department conducts risk identification and assessment annually in accordance with the "Hazard Identification and Risk Assessment Procedure" to evaluate the likelihood and severity of risk and identifying areas for improvement, such as fire risks, oxygen deficiency hazards, and human factors hazards. Workers at Ardentec can report any potential work-related hazards, dangers, injuries, or illnesses through any available channels. In the event of a hazard, workers have the right to refuse or stop unsafe or unhealthy work, and they will not face disciplinary action for doing so. In case of an incident, it is categorized and controlled based on the severity level. Investigations and improvements are carried out through the notification process, and the findings are reported and reviewed in the Occupational Safety and Health Committee meetings to prevent similar incidents from occurring again.



Safety and Health Implementation Matters

Emergency Response

- ▶ Regular emergency response drills for fire, earthquakes, and other scenarios are conducted to enhance employees' awareness of safety and disaster preparedness.
- ▶ A total of **91** emergency drills were conducted, with **5,577** employee participations.

Regulatory Identification

- ▶ Regulatory identification is conducted regularly to assess legal compliance across all sites, with a total of **86** changes in safety and health-related regulations.

Safety Inspections

- ▶ Safety and health audits were conducted for all levels of management and safety personnel, resulting in a total of **0** deficiencies.

Contractor Construction Management

- ▶ A total of **3,275** contractor construction activities were carried out, including **1,004** classified as high-risk operations.
- ▶ There were three cases of contractor violations, with a **100%** corrective action completion rate.

Change Management

- ▶ A total of **168** change management were completed.

Safety and Health Implementation Matters

Workplace Environmental Monitoring

- ▶ The Company commissions a professional agency to conduct workplace environmental monitoring every six months to ensure that the concentrations of carbon dioxide, hazardous chemicals or substances, and the level of illumination in the work environment comply with relevant regulatory requirements.
- ▶ In 2025, the test results for hazardous chemicals and substances all complied with regulatory requirements, and the results were disclosed to all employees.

Education and Training

- ▶ Occupational safety and health education and training programs were implemented for employees and contractors to enhance safety awareness and prevent occupational accidents.
- ▶ A total of **651** employee training sessions were conducted, with **14,886** participants.
- ▶ A total of **384** contractor training sessions were conducted, with **3,073** participants.

Very Early Smoke Detection Apparatus

To uphold high safety standards and reinforce the commitment to uninterrupted operations for the customer, a Fire Fighting Facility Management Specification has been established. The headquarters exceeds regulatory requirements by installing Very Early Smoke Detection Apparatus (VESDA) systems in all cleanrooms, high- and low-voltage electrical rooms, and server rooms. GIGA subsidiary also installs VESDA systems in production areas. The VESDA system offers a wide sensitivity range and optimized alarm settings for various environments, enabling the earliest possible detection of potential fire incidents. This proactive measure minimizes the risk of fire outbreaks, thereby preventing operational disruptions and potential production downtime. Additionally, the VESDA system's notification procedure is defined in the Emergency Response Control Procedure to ensure consistent adherence by all personnel.

Although there are no regulatory requirements mandating the installation of VESDA systems in countries where Ardentec's overseas subsidiaries—such as those in Singapore, South Korea, and Nanjing—are located, all overseas subsidiaries have voluntarily completed the installation of VESDA systems in alignment with the Group's high safety standards.

Low-Oxygen Environment Monitoring

Ardentec Corporation headquarters, to prevent accidents caused by insufficient oxygen levels due to unexpected nitrogen leaks in work areas, have installed low-oxygen detection and alarm systems in all nitrogen usage zones to ensure employee safety. Preventive maintenance is conducted semi-annually, and system calibration is performed annually. In addition, a Specification of Oxygen Monitoring in the Workplace has been established to provide clear guidelines for employees to comply with.

Seismic Measures and Training

Taiwan is located along the Pacific Ring of Fire, where frequent seismic activity is caused by tectonic plate movements. At Ardentec Corporation headquarters, seismic reinforcement measures have been implemented for equipment, material racks, and other facility installations in the factory area to ensure employee safety. A Consumables & Materiel Storage and Moving Specification has also been established to provide operational guidance for employees. In 2024, the installation of seismic sensors at the Hsinchu Plant 4 has been completed, along with the integration of the early warning system. Seismic awareness campaigns and earthquake emergency response drills have been conducted to enhance employees' earthquake preparedness and response capabilities. In 2025, a plan for the installation of seismic sensors and integration of the early warning system for the newly constructed Longevity site will be completed by 2026.

6.4.3 Occupational Injury Management

Occupational Accident Investigation and Management

Ardentec Corporation has established an Incidents Operation Specification to ensure that all departments follow a standardized and prompt response when unexpected incidents occur. In the event of occupational injuries, illnesses, or near misses involving employees or any personnel working at Ardentec's operational sites, procedures such as incident reporting, first aid, emergency response, investigation, and corrective action must be carried out. Improvement measures are developed based on the root cause of each incident and are horizontally deployed across relevant units to prevent recurrence of similar events.

Occupational injury and absenteeism data are compiled annually to evaluate the effectiveness of health and safety management and serve as a basis for continuous improvement.

In 2025, a total of 11 occupational injury incidents were recorded, mainly involving falls, sprains, and crush injuries sustained during operations. Four of these cases were classified as minor occupational injuries that did not result in any disability or work loss. An additional 33 cases were related to commuting traffic accidents, which are not included in the occupational injury statistics.

Type of Injury	Gender		Causes of Injury	Improvement Measures
	Female	Male		
Cut / Wound / Abrasion / Puncture Injury / Burn	1	2	27% of the injuries were unrelated to work activities, while 73% were caused by unsafe behaviors and unsafe environments.	✓ Improvements to machine/equipment safety protections have been made, such as modifying machine safety interlock device programs, adding protective measures, and installing warning signs (Engineering controls, Administrative measures). ✓ Establish auxiliary handling facilities and review the relevant handling regulations (Engineering controls, Administration measures). ✓ Incident case studies are used for awareness campaigns to strengthen personnel safety consciousness, reduce unsafe behaviors, and ensure the effective implementation of education and training programs (administrative measures).
Fall / Slip / Trip	1	2		
Impact / Strain / Sprain / Compression Injury	2	3		
Traffic Injury	15	18	9% of traffic injuries were caused by unsafe driving environments or failure to pay attention to driving safety, while the remaining 91% were due to employees being rear-ended or involved in accidents caused by unpredictable behaviors of other road users.	✓ Ad hoc in-house traffic safety awareness campaigns and traffic safety courses are conducted to provide employees with defensive driving safety concepts.

Statistics on Occupational Injury Types

Type of Injury \ Year	2023	2024	2025
Cut / Wound / Abrasion / Puncture Injury / Burn	3	1	3
Fall / Slip / Trip	6	2	3
Impact / Strain / Sprain / Compression Injury	7	7	5
Traffic Injury	40	66	33
Total	56	76	44

Statistics on Occupational Injury

	2023	2024	2025
Number of times(disability)	11	5	7
Lost working days	513	15	23
Disabling Injury Frequency (FR)	1.75	0.83	1.19
Disabling Injury Severity Rate (SR)	81.75	2.5	3.91
Frequency-Severity Indicator (FSI)	0.37	0.04	0.06

※In 2025, the overall injury index increased compared to 2024, mainly due to deficiencies in equipment/facility protection, leading to an increase in both the number and days of disabling injuries.

Statistics on Occupational Injury (Employees)

Items \ Year	2023		2024		2025	
	Male	Female	Male	Female	Male	Female
Disabling Injury Frequency	8	3	5	0	5	2
Lost Workdays	502	11	15	0	18	5
Total Working Hours	3,312,047	2,963,406	3,140,533	2,866,841	3,136,623	2,743,127
Disabling Injury Frequency (FR)	2.42	1.01	1.59	0	1.59	0.73
Disabling Injury Severity Rate (SR)	151.57	3.71	4.78	0	5.74	1.82
Frequency-Severity Indicator (FSI)	0.60	0.06	0.08	0.00	0.09	0.03
Occupational Disease Rate (ODR)	0	0	0	0	0	0

Note1: Lost Days: The scheduled workdays are counted starting with the next workday following the incident.

Note2: The number of disabling injuries and lost days is only calculated for workplace injury incidents and cases that require occupational injury reporting. Commuting traffic accidents are not included in the calculation.

Note3: In 2025, Ardentec Corporation's headquarters and subsidiaries reported no occupational diseases (ODR = 0) among contractors.

Note4: Disabling Injury Frequency (FR) = (Disabling Injury Frequency × 1,000,000) ÷ Total Working Hours
 Disabling Injury Severity Rate (SR) = (Lost Workdays × 1,000,000) ÷ Total Working Hours
 Frequency-Severity Indicator (FSI) = $\sqrt{\text{Disabling Injury Frequency FR} \times \text{Disabling Injury Severity Rate SR}} \div 1000$
 Occupational Disease Rate (ODR) = (Number of Work-related ill health cases / Total Working Hours) × 1,000,000

Note5: In 2025, at Ardentec Corporation's headquarters, there was 1 case of disabling occupational injury involving 1 person among contractors. The accident investigation has been completed; however, due to difficulties in obtaining Total Working Hours, related statistics on occupational injury rates will not be conducted.

6.4.4 Employee Health Care

Ardentec Corporation consistently regards employees as the company's most valuable asset and is committed to long-term health protection and the promotion of work, gradually establishing a comprehensive physical and mental care system. We firmly believe that only by ensuring our colleagues' health and well-being can we lay the foundation for the sustainable operation of the business. Therefore, the Company follows a systematic management model, implementing comprehensive measures from hazard identification, risk assessment, to employee needs surveys to prevent work-related ill health. Based on this, the Company plans diverse and comprehensive health promotion measures to continuously improve the quality of workplace health management.

The perseverance over the years has been deeply recognized. Since 2015, the four sites in Hsinchu at Ardentec Headquarters have been consecutively honored with the Badge of Accredited Healthy Workplace for Health Promotion from the Health Promotion Administration, Ministry of Health and Welfare. As we enter 2025, we have achieved another great accomplishment, by being awarded the Bronze Medal in the "Group Health Guardianship Award" by the Health Promotion Administration, recognizing the company's outstanding results in precise health management and the creation of a supportive health environment.

Adhering to the "people-centric" philosophy, Ardentec Corporation is committed to creating a secure, safe, and healthy workplace environment. We firmly believe that employees' physical and mental health is an indispensable driver of sustainable development. Therefore, the Company has established the "6-Star Protection Plan" to create a more comprehensive health support system through six aspects, including:



The 6 major strategies are interconnected, forming Ardentec's unique "Ardent Health, Safety, and Friendliness" sustainable workplace blueprint.

With the results of this systematic health governance, Ardentec Corporation was ranked as a top 10% outstanding enterprise in the "Corporate Sustainability Report Occupational Health and Safety Performance Proactive Evaluation" organized by the Ministry of Labor's Occupational Safety and Health Administration in 2025, and was awarded a certificate. This external recognition fully demonstrates the company's dedication and expertise in workplace health and safety.

Health Management and Risk Identification

Ardentec's headquarters exceeds regulatory requirements by providing medical personnel and arranging a higher frequency of on-site doctor services. The Company implements labor health services, evaluates effectiveness, and reviews for improvements. Based on employee age, work and lifestyle patterns, work environment characteristics, and health check results, health risks and their correlation with work are analyzed. High-risk employee groups are identified, and appropriate health management measures are taken for these high-risk employees.

Health Check-Ups and Caring

Ardentec's headquarters annually conducts health check-ups for employees and initiates a tiered health management mechanism based on the results. For employees with abnormal findings, precise and timely follow-up care is provided, including on-site doctor consultations, medical office follow-up guidance, and health management reminders. To enhance management efficiency, the headquarters has fully implemented an electronic health information system to integrate health check data and tracking records. This improves the transparency, timeliness, and cross-departmental collaboration efficiency of care processes, gradually establishing a health management model that is monitorable, traceable, and has governance capabilities.

In terms of regular health services, proactive and highly accessible medical support was provided. In 2025, a total of 263 on-site doctor professional consultations were offered, and the medical office conducted 2,519 health follow-up and care visits. The aforementioned services cover various aspects including acute discomfort treatment, chronic disease management, health consultation for work-related stress, and employee-initiated health issues. This statistical data reflects the company's proactive response to employees' daily health needs.

Through a "Health Examination System, Professional Consultation, Continuous Care, and Information Digitization" four-pronged Health resilience strategy, the company extends Health management from disease detection to Prevention and ongoing support. This approach strengthens workplace Health Governance and concretely responds to the vision of UN SDG 3 "Good Health and Well-being." We will continue to create a safe, healthy, and supportive sustainable work environment, ensuring that employees receive comprehensive and complete care in all aspects of their physical, mental, and work environment.

Maternal Health Protection

Ardentec Corporation values the health and well-being of maternal employees during pregnancy and the postpartum period and has established comprehensive support measures to ensure a safe, respectful, and friendly work environment at different stages of childbirth. The Ardentec Headquarters plans designated parking spaces for pregnant employees and maternity-identification cleanroom uniforms to provide a more comfortable and convenient workplace. A maternal health education zone is also established to help employees access information on pregnancy health. At the same time, good luck gifts for the prenatal period are provided to each expectant mother to alleviate discomfort during pregnancy and convey corporate care. In 2025, Ardentec Headquarters set up dedicated maternity seats in the clean room, allowing expectant mothers to rest and use them with peace of mind.

In terms of postpartum care, each site is equipped with regulatory-compliant and well-equipped lactation rooms, providing a safe, private, and hygienic environment for milk expression. Ardentec Headquarters also provides maternity bags as practical support to help employees welcome a new life. During pregnancy or the postpartum period, on-site doctors are available to provide one-on-one consultations. Dedicated personnel conduct maternity health risk assessments based on employees' workplaces and job content, serving as an important basis for doctors' consultations and subsequent health recommendations.

In 2025, Ardentec Headquarters provided a total of 25 instances of Maternal Health Protection consultation services, demonstrating the company's commitment to safeguarding the health and career rights of female employees at all stages of childbirth through scientific assessment, professional medical support, and substantial care measures, thereby cultivating a safer, friendlier, and more inclusive workplace culture.



Repetitive Strain Musculoskeletal Management

The Ardentec headquarters and GIGA subsidiary have implemented the following measures to reduce the risk of musculoskeletal injuries caused by repetitive tasks on employees. First, through surveys and observations of employees' work environments and processes, potentially harmful movements are identified. Next, employees are trained in proper work posture and movement to help protect themselves. Additionally, ergonomic tools and equipment are provided to reduce physical strain, and on-site doctor consultations are arranged to offer related health education.

For workstations that require improvement, appropriate engineering modifications and adjustments to work processes are made to avoid prolonged repetition of the same actions. Employees are encouraged to provide suggestions for improvement. These methods help reduce the physical impact of repetitive tasks, enabling a healthier and more efficient working environment for everyone.

Management of Middle-aged and Older Employees

Ardentec Corporation's headquarters manages health through guidance, medical referrals, and the organization of physical fitness activities and health seminars, as well as the provision of preventive health care information tailored to middle-aged and older employees. To reduce employees' eye strain, monitors have progressively been replaced with larger screens, including replacing all computer monitors with 22-inch displays and upgrading notebooks from 12-inch to 14-inch screens. Additionally, the production line departments have implemented AIoT-driven green quality manufacturing improvements. Existing machines have been integrated with AI smart inspection modules and displays, using algorithms to replace manual inspections. This shift from microscope-based inspections to screen-based evaluations helps alleviate workers' eye strain, simplifies operations, and significantly improves work efficiency.

General Employee Health nagement	Overwork High-Risk Management	Maternity Protection Management	Special Hazardous Work Health Management	Physiological Assessment for Respiratory Protective Equipment	Human Factors Hazard Prevention Management
2,654 employees	36 employees	23 employees	14 employees	39 employees	18 employees
- High-Risk Level 4 (Middle to High Risk): 243 employees - Do physician consultations, medical care, and health guidance.	- Do physician consultations, medical care, and health guidance. - Overwork assessments	- Do physician consultations, health guidance. - Workplace and job content assessments	According to the Occupational Safety and Health Act, it is required that 100% of employees complete the necessary inspections	According to the Respiratory Protection Management Guidelines, assess the physiological condition of employees	- Risk classification - Consultation and evaluation by the attending physician - Assessment and improvement of the worksite

Note: The above statistics are from the Ardentec headquarters and GIGA.

Emergency Medical Aid

Professional nursing staff at Ardentec Headquarters and the GIGA Subsidiary provide immediate treatment for employees' physical discomfort or injuries, pre-hospital care, and evaluation of the need for medical transport and coordination with medical institutions.

Each site and shift operation period has designated first aid personnel. The headquarters exceeds regulatory requirements by assigning one first-aid worker for every 30 employees, with clear signage on seats or uniforms to ensure prompt access to first-aid resources in case of an emergency.

The headquarters, each site, the Singapore subsidiary, and the GIGA subsidiary are equipped with Automated External Defibrillators (AEDs). Regular AED operations and emergency first aid training are conducted to maintain employees' readiness in emergencies.

Health Promotion

Ardentec is committed to promoting the "All Employee Sports Program," which includes dedicated exercise spaces and equipment within the factory premises, as well as sports courses led by professional trainers. The Company also subsidizes various clubs to foster employees' interests and collaborates with professional counselors, leisure fitness center facilities, and on-site medical offices to host diverse health promotion activities. These activities include group walking competitions, cycling tours, stress management, weight management, and smoking cessation classes. The Company actively cultivates a sports-oriented and healthy workplace atmosphere. In 2023, the headquarters was honored with the "Sports Enterprise Certification" awarded by the Ministry of Education's Sports Administration.

2025 Health Promotion Matters			
Lecture	10 sessions/662 participants	Activity	11 items/818 participants
Blood Donation	216 participants / 339 bags A total of 2,879 bags of blood have been collected from 2013 to 2025.		
Health Information Promotion	66 articles		

Note: The above statistics are from the Ardentec headquarters and GIGA Subsidiary.



Health Promotion Lecture

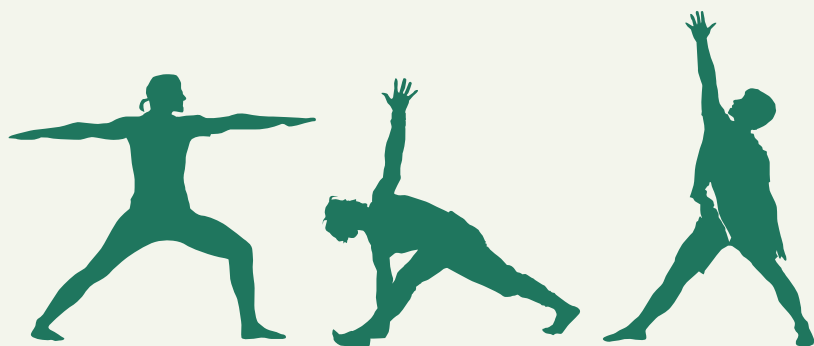
Nutrition Lecture

Teach the correct dietary knowledge before and after exercise.



Health Seminar

Relieve shoulder and neck tension, work happily without pain.



Health Promotion Activity

Technology Fitness Assessment Activity

Through the fitness assessment, help colleagues understand their physical fitness status and plan suitable exercise programs. A total of **142** participants joined the activity.



Weight Loss Activity

Organized the "Control Those Fats and Let the Heart Live Happily" fat reduction competition in 2025, with a total of **39** participants, and a total weight reduction of **100.9** kilograms.



Smart Health Station

Starting in 2024, the headquarters has introduced smart health stations at each site. These stations allow employees to measure various health data, including blood pressure, grip strength, weight, visceral fat, body fat percentage, bone mass, BMI, heart rate, body age, muscle mass, and basal metabolic rate. This data is stored to enable employees to manage their health autonomously, track their health status, and identify any abnormalities at an early stage. In 2025, there were a total of 4,958 Person-Times of usage.

Tobacco Control

Ardentec Corporation Headquarters continues to promote a smoke-free workplace policy, emphasizing employee health and workplace environment safety.

Smoke-Free Workplace Environment and Health Promotion Management

Regularly review the smoking-free areas, signage placement, and related control regulations within the factory to ensure that environmental management complies with standards and creates a safe, smoke-free working environment.

Simultaneously, we continue to promote smoking cessation health education advocacy and Health Promotion Activities by providing accurate health information and integrating external smoking cessation resources and activity information. This effort aims to enhance employees' health literacy and self-management capabilities, thereby strengthening the awareness of protecting their own health and that of others.

Smoking Cessation Support and Achievements

Establish a smoking cessation care support mechanism to promote and improve the success rate of quitting smoking through individual consultations and activities. In 2025, organized the "Smoking Cessation Warrior Challenge" to strengthen Employee motivation for quitting smoking and the continuous Support system.

Between 2024 and 2025, successfully assisted 13 employees in quitting smoking, indicating that Health Promotion measures have gradually shown results, implementing employee health management and corporate sustainability responsibility.

Employee Assistance Service Program (EAP)

Ardentec headquarters, in collaboration with the Hsinchu Lifeline Association, has developed an "Employee Assistance Service Program" to help employees identify and address factors affecting work performance, such as stress, alcoholism, emotions, career, mental health, and general well-being. Through professional counseling and support, the program aims to promote employees' physical and mental health, thereby enhancing work efficiency. In 2025, a total of 14 Person-Times used the consultation service.

Employee Health and Safety Compliance

In 2025, at Ardentec Corporation's headquarters, an electrical safety incident involving a contractor resulted in an electric shock hazard. After a Ministry of Labor inspection, it was determined that there was a violation of the Occupational Safety and Health Act, resulting in a fine of NT\$200,000. Aside from this incident, the other subsidiaries under Ardentec did not experience any major incidents related to employee health and safety violations during the year.

The incident occurred because the contractor did not properly implement the power-off confirmation procedure during the removal of cables from the chiller unit's starter panel. After the incident, the company immediately initiated a systematic review and an upgrade to its management mechanisms to comprehensively enhance electrical safety and contractor operations, in order to prevent similar incidents from occurring again.

Improvement and System Upgrade Measures After the Incident

The company has made improvements from four perspectives: systems, processes, management, and education. In terms of operations management, all construction personnel (including all levels of contractors) are required to jointly complete power outage/shutdown confirmation and testing before construction, and to incorporate this into mandatory pre-work checks to strengthen on-site supervision and record-keeping. Additionally, amendments to the "Power System Operation Regulations," "Contractor Entry Management Procedure," and "Electrical Safety Operation Regulations" have been completed to address management gaps revealed by the incident, with clear definitions of operational procedures, electrical safety requirements, and the division of on-site responsibilities.

In terms of contracting and subcontracting management, the company requires construction vendors to submit standard operating procedures (SOPs) and personnel safety training records before commencing work. Only after these are reviewed and deemed to meet safety requirements are they allowed to enter the site. The company continues to strengthen the qualification review and dynamic management mechanisms. In terms of Education and Training, the current incident will be included in training cases, cross-level awareness campaigns will be conducted, the scope of participation in agreement organization meetings will be expanded, and case-based learning will be promoted to enhance overall risk awareness.

Future Management Direction

The company will continue to strengthen contractor safety audits, enhance electrical safety awareness for both internal and external personnel, and optimize management systems to align with international occupational safety management trends, thereby creating a safe and secure working environment.

CHAPTER

7

Social Impact

7.1 Recognition of Outstanding Research	146
7.2 Support for Arts and Cultural Education	147
7.3 Care for Vulnerable Groups	151

2025 Performance Highlights



For the fourth consecutive year, we have supported the Outstanding Young Researcher Award established by the International Organization of Chinese Physicists and Astronomers (OCPA).



Support the documentary "A Chip Odyssey" to carry forward the spirit of Taiwan's semiconductor industry, with a total of over **1,400** promotional participants from the company to students in schools.



In 2025, the company continued supporting donations to disadvantaged groups and led employees to make voluntary donations, totaling NT\$**1,832,800**.

7.1 Recognition of Outstanding Research



Ten-year Commitment to the Ardentec Award Support outstanding young ethnic Chinese scientists in sustainable research development.

Ardentec Corporation believes that fundamental science is the cornerstone of human well-being. To support cutting-edge research in physics and astronomy and enhance the influence of Chinese scientists in the international academic community, Ardentec launched a ten-year sponsorship Plan known as the "Ardentec Award" starting in 2022. This Plan supports the Outstanding Young Researcher Award (OYRA) established by the International Organization of Chinese Physicists and Astronomers (OCPA), continually promoting young Chinese scientists to shine on the international stage.

In 1990, the International Organization of Chinese Physicists and Astronomers (OCPA) was granted permission to establish as a nonprofit organization in the state of New York, USA. The mission of OCPA is to promote research in physics and astronomy, with a particular focus on recognizing the achievements of Chinese physicists and astronomers.

To honor the outstanding achievements of young Chinese researchers, OCPA established the Outstanding Young Researcher Award (OYRA) in 1992. Annually, one to two Chinese physicists or astronomers working outside North America, Europe, or Asia are selected to **publicly receive the award, along with a cash prize of \$3,000, to encourage their contributions to the scientific field.**

In 2025, a committee of distinguished physicists and astronomers from the United States, China, and Hong Kong selected Dr. Norman Yao from Harvard University to receive the "2025 Outstanding Young Researcher Award (OYRA Ardentec Prize)". His achievements in the fields of quantum many-body systems, non-equilibrium dynamics, and quantum simulation have garnered significant international attention. Not only have they deepened the scientific community's understanding of quantum matter, but they have also laid a critical foundation for quantum science and future quantum computing technologies.

Since the advancement of semiconductor technology begins with the grasp of physical laws, progress in fundamental science is also the lifeblood of industrial innovation. Through the long-term and stable injection of resources, Ardentec not only honors excellence and demonstrates respect and foresight towards the origin of technology, echoing the company's pursuit of truth and reality in test quality with its "Zero Defect" pursuit of ultimate quality but also implements the sustainable commitment to cultivating global scientific research talent, fulfilling corporate social responsibility.

7.2 Support for Arts, Culture and Education



Exclusive Screening of "A Chip Odyssey" - Passing on the Spirit of Taiwan's Semiconductor Industry to Inspire Future Generations to Keep Moving Forward

In June 2025, to enhance employees' understanding of industry culture and deepen their connection to the company's mission, Ardentec rented out nine screenings at Zhubei Broadway Cinema within a week to host a private viewing event of "Mountain Makers: The Gamble of the Century," inviting a total of 1,060 employees and their family and friends to participate. Chairman, Lu, Chih-Yuan, specifically mentioned: "When everyone thought it was impossible, this group of people, with persistence and belief, waited for the right time and circumstances, eventually gathering strength from all sides to achieve the protection of the nation's mountains. This journey, where diligence is rewarded by heaven and blessings are bestowed by God, serves as a source of inspiration, encouraging us to continue our efforts. Through the documentary, the key journey of Taiwan's Semiconductor Industry breaking through limitations under challenging conditions is presented, allowing employees to understand the sense of responsibility and resilience shown by their predecessors during crucial moments of the nation's development. This further enhances their recognition of the value of the Semiconductor Industry and their own role within it.

After deepening internal education, the company also disseminated these learning achievements and the industry's spirit externally. In addition to promoting on the main island, the activity was extended to the outlying islands. In October 2025, a private screening event of the movie "Mountain Makers" was held in Kinmen, coinciding with National Quemoy University's 29th anniversary celebration. The event aimed to convey the spirit of perseverance and courage to break through in Taiwan's semiconductor industry through the film, inspiring students to draw courage and inspiration, bravely pursue their dreams, and move forward steadfastly. The event invited over 300 teachers, students,

local gentry, and friends to participate. Dignitaries such as Kinmen County Deputy Magistrate, Li, Wen-Liang, and National Quemoy University Vice President, Hung, Chi-Hui, were also present to deliver speeches. They expressed gratitude to Ardentec Corporation for its support and dedication to the youth of Kinmen and hoped for continued, deepened collaboration in the future to cultivate more semiconductor talents with practical skills. In addition, in November 2025, Ardentec sponsored the College of Key Technologies at National Taiwan University to organize an educational promotion event featuring a private screening of "Mountain Makers: The Gamble of the Century." A total of 47 participants attended, providing both domestic and international students with a more comprehensive understanding of Taiwan's semiconductor industry's development trajectory. It is hoped that this will cultivate young people's interest and involvement in the technology industry, national positioning, and public issues, thereby fostering the next generation of technology talent.

Ardentec invested a total of approximately NT\$450,000, with over 1,400 people participating in the "Makers of Mountains" film screening activity. Through an inside-out promotion approach, the company not only strengthens employees' understanding and connection to the industry's mission but also extends the core spirit and values of the Semiconductor Industry to the societal level. In the future, the Company will continue to deepen the public's understanding of the technology industry through educational promotion and talent cultivation initiatives, thereby jointly injecting new momentum into the industry's sustainable development.



Long-term Practice of Promoting the Inheritance of Arts, Culture and Education Support



The headquarters of Ardentec Corporation has long focused on promoting cultural sustainability and equal access to arts education as core values, continuously engaging in the promotion of traditional arts and providing diverse learning support from junior high schools and universities to the community. We provide stable and strategic resources to help students gain opportunities to engage with culture, participate in performances, and enhance their skills. Since 2015, a long-term collaboration with Chung Cheng Junior High School has been established, resulting in impressive achievements for the Chinese Orchestra Club in county-level competitions and on the international stage. At the same time, support has also been extended to representative traditional arts clubs at universities, promoting youth engagement with local opera and traditional culture. In addition, Ardentec is also dedicated to providing opportunities for children and youth in rural areas to participate in artistic performances, supporting indigenous teams and disadvantaged children through public welfare partnerships to showcase the beauty of culture. The comprehensive engagement from campuses to the community allows Ardentec to continuously fulfill its commitment to cultural sustainability and the mutual benefits of education, while accompanying the new generation to grow and shine with the nourishment of culture.

01

Training and Performance Support for the Chinese Orchestra Club

Beneficiaries

Hsinchu County Chung Cheng Junior High School - Traditional Arts Club

Since 2015, there has been a continuous donation of a dedicated fund for Training and Performance Support for the Chinese Orchestra Club. Since 2023, the Chinese Orchestra Club has received top honors for three consecutive years in the Hsinchu County-wide competition and, in 2025, represented Taiwan at the He Yue International Arts Festival Music Competition in Malaysia, where it won the Gold Award.

Year 2025 Support Resources **NT\$20,000**

02

NTU Kunqu club performance

Beneficiaries NTU Kunqu

It has long been dedicated to promoting and cultivating on-campus, leading students to an atmosphere of learning, helping more people recognize the beauty of Kunqu opera culture. Many students who participated in the club have gone on to pursue careers in the Kunqu opera arts, continuing to preserve and promote this traditional cultural heritage.

Year 2025 Support Resources **NT\$20,000**

03

NTNU Taiwanese Opera Club Yearly Performance and Opera Promotion Activities

Beneficiaries

NTNU Taiwanese Opera Club

To help the younger generation gain a deeper understanding and appreciation of traditional performing arts and contribute to the preservation and promotion of traditional theater culture, the club annually organizes "Annual Club Performances" and "Opera Promotion Activities," inviting professional instructors to provide accessible guidance on campus. The NTNU Taiwanese Opera Club further extends its legacy by establishing a long-term collaboration with the Taiwanese Opera Club at Mu Zha Junior High School, guiding middle school students to explore traditional opera and local culture, thereby ensuring that cultural promotion takes root from an early age.

Year 2025 Support Resources **NT\$86,000**

04

2025 The Building Love Concert

Beneficiaries Hsinchu City Love Building Association

Assist the Hsinchu City Love Building Association in promoting larger and more impactful public welfare performances on the occasion of its tenth anniversary milestone. Sponsoring children and youth in rural areas and indigenous teams, implementing the company's commitment to equal access to education, cultural conservation, and rooting in the arts, with the hope of jointly creating more opportunities for rural children to showcase their talents.

Year 2025 Support Resources **NT\$150,000**

05

Art and Cultural Activity Sponsorship (Ardentec Headquarters)

Beneficiaries Neoclassical Chamber Orchestra

Support the "Soundscape Documentary Music Theatre - 25's Cijin White Roses Chronicle", themed around the female workers' shipwreck incident in the course of Taiwan's economic development, using artistic forms to review history and focus on Female labor conditions and life value. We also hope to inspire greater attention and reflection from society on labor safety, gender equality, and social structure issues through cultural actions.

Year 2025 Support Resources **NT\$50,000**



Long-term Commitment to Educational Support – Creating a Supportive Learning Environment



Ardentec Corporation has long promoted educational equity through scholarships, after-school assistance, reading promotion, and community tutoring initiatives. By accompanying local students in their continuous learning and growth, it not only fosters neighborhood education to reduce educational disparities but also builds a warm community support network to achieve community inclusion. Centering on our headquarters, we established the "Ardentec Award to Graduates" in 2017 and have continuously subsidized tuition and after-school care for underprivileged and students in special circumstances to alleviate their families' burdens. Since 2019, we have supported Chung Cheng Junior High School's after-school care and weekend autonomous learning, helping to enhance basic academic abilities and reduce educational disparities. At the same time, the company also enhances reading empowerment by providing comprehensive reading resources to ZhongXing Elementary School and making long-term investments in free after-school tutoring and meal provision for disadvantaged children in Fengshan Village, forming a stable community support network. Through continuous and systematic investment, Ardentec is committed to ensuring that disadvantaged students have learning opportunities and upward momentum in a safe and friendly environment.

Ardentec Award to Graduates

01

Beneficiaries

Hsinchu County Chung Cheng Junior High School, Huaxing Elementary School in Hukou Township, Hsinchu County, ZhongXing Elementary School in Hukou Township, Hsinchu County

Since 2017, the Ardentec Award to Graduates has been consecutively provided for 9 years to three schools in the Hsinchu Industrial Park to encourage students with outstanding performance. **A total of 119 awards were accumulated by 2025.**

Year 2025 Support Resources

In 2025, 7-11 product cards with a total value of **NT\$7,200** were provided to **12 students**.

Promote reading literacy - subscribe to the Mandarin Daily News for the whole year

02

Beneficiaries

ZhongXing Elementary School in Hukou Township, Hsinchu County

Funds for donating to the Mandarin Daily News

Year 2025 Support Resources

Total **NT\$78,700**.

Support for Community After-School Learning

03

Beneficiaries

Children of new residents and low-income families in Fengshan Village, Hukou Township, Hsinchu County

The Village Chief Wu of Fengshan Village, located near Ardentec, has voluntarily organized "Free After-School Tutoring" for the children of new residents and low-income families, providing dinner and strengthening both their academic progress and safety. This initiative helps overcome academic learning barriers and reduces learning disparities.

Year 2025 Support Resources

Accompaniment, meal provision, support for children's books and learning supplies

Long-term Commitment to Educational Support – Creating a Supportive Learning Environment

Support for Campus After-School Autonomous Learning

04

Beneficiaries

Hsinchu County Chung Cheng Junior High School, Huaxing Elementary School in Hukou Township, Hsinchu County, ZhongXing Elementary School in Hukou Township, Hsinchu County

Tuition subsidies, after-school care, and emergency relief; junior high school after-school care and weekend autonomous learning.

Year 2025 Support Resources

Nearly **300** participants benefited, totaling **NT\$135,360**.



Support for Rural Education (Ardentec Headquarters)

05

Beneficiaries

The Little Sapling Association

Support organizing the "2025 Good Love Carnival" activity, inviting rural children to participate in expanding their horizons through multicultural education.

Year 2025 Support Resources

NT\$100,000



7.3 Care for Vulnerable Groups



For many years, Ardentec Corporation has embraced the core philosophy of "being a positive force in society," continually promoting diverse public welfare initiatives to demonstrate the Company's care for disadvantaged groups and commitment to sustainable responsibility. Among them, the Ardentec Headquarters, GIGA, and the subsidiaries in Nanjing and Singapore support local social welfare through donations, invoice donations, charity sales, disaster relief contributions, and cross-regional community engagement. They actively gather the strength of colleagues and the company to spread goodwill to more areas in need, implementing the spirit of corporate citizenship through action.

01

Support for the Disadvantaged (Ardentec Headquarters)

Since 2012, continuous donations have been made to local social welfare organizations.

Year 2025 Support Resources

Company donation: **NT\$1,080,000**

Employee donations: **NT\$752,800**

Total

NT\$1,832,800



Beneficiaries

- ▶ Boyo Social Welfare Foundation
- ▶ Maria Social Welfare Foundation
- ▶ Ministry of Health and Welfare, Social and Family Affairs Administration, St. Joseph Home
- ▶ Catholic Hua-Kuang Social Welfare Foundation
- ▶ Children Are Us Foundation
- ▶ St. Joseph Social Welfare Foundation, Hsinchu City
- ▶ St. Francis Xavier Home for Children, a private institution in Hsinchu County affiliated with the Catholic Church Hsinchu Diocese, Taiwan Province.
- ▶ World Peace Council Association (Hsinchu County Club / Child and Youth Care Center)
- ▶ Huashan Social Welfare Foundation (Hukou Love Angel Station)
- ▶ Eden Social Welfare Foundation
- ▶ Bethany Nursing Home
- ▶ Taiwan Fund for Children and Families Hsinchu Branch Office
- ▶ Genesis Social Welfare Foundation
- ▶ Taiwan World Vision Foundation (Domestic)
- ▶ Taiwan World Vision Foundation (International)

02

Donation Receipt (Headquarters, GIGA Subsidiary)

Donation receipt boxes and codes are set up in the factory area, and employees respond with donations monthly.

Year 2025 Support Resources

4,858 receipts were donated

Beneficiaries

- ▶ Huashan Social Welfare Foundation (Hukou Love Angel Station)
- ▶ Genesis Social Welfare Foundation

03

Support Myanmar Earthquake Relief (GIGA Subsidiary)

In response to the Doctors Without Borders humanitarian relief plan, support Myanmar earthquake relief.

Year 2025 Support Resources

NT\$200,000

Beneficiaries

- ▶ Doctors Without Borders

04

Donation of Second-hand Furniture (GIGA Subsidiary)

Donation of second-hand furniture promotes material reuse.

Year 2025 Support Resources

13 sets of second-hand furniture

Beneficiaries

- ▶ Hsinchu City Private Ai Heng Empowerment Center's

05

Charity Purchase/Sale/Donation (GIGA Subsidiary)

Employee charity purchase/sale of sheltered workshop products and poinsettias & donation activity

Year 2025 Support Resources

NT\$231,350

Beneficiaries

- ▶ Syin-Lu Social Welfare Foundation
- ▶ Taoyuan Spinal Cord Injury Potential Development Center

06

Charity Run Fundraising (Singapore Subsidiary)

Participated in the Fight Cancer Charity Run to raise funds to assist cancer patients.

Year 2025 Support Resources

7 employees; SGD **420**

Beneficiaries

- ▶ Singapore Cancer Society (SCS)

07

Donation of Living Supplies (Nanjing Subsidiary)

Public donation of living supplies to improve life within the institution.

Year 2025 Support Resources

Bread, milk, snacks, and other supplies

Beneficiaries

- ▶ Nanjing City Dianjiangtai Social Welfare Institute

Independent Assurance Opinion Statement	Independent Assurance Opinion Statement (ISAE 3000)	GRI Content Index
Sustainability Accounting Standards Board (SASB) Index and Sustainability Disclosure Indicators of Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies (2023-12)		

Annexes

Annex 1 Independent Assurance Opinion Statement	154
Annex 2 Independent Assurance Opinion Statement (ISAE 3000)	155
Annex 3 GRI Content Index	156
Annex 4 Sustainability Accounting Standards Board (SASB) Index and Sustainability Disclosure Indicators of Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies (2023-12)	164

Annex 1 Independent Assurance Opinion Statement

bsi.




INDEPENDENT ASSURANCE OPINION STATEMENT

Ardentec Corporation Sustainability Report 2025

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

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

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

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

Scope

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

1. The assurance scope is consistent with the description of Ardentec Corporation Sustainability Report 2025.
2. The evaluation of the nature and extent of the Ardentec's adherence to AA1000 AccountAbility Principles (2018) and the reliability of specified sustainability performance information in this report as conducted in accordance with type 2 of AA1000 AS v3 sustainability assurance engagement.
3. The assessment of disclosure to be in conformance with the applicable SASB industry standard(s) in this report as conducted in accordance with type 1 of AA1000AS v3 sustainability assurance engagement.

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

Opinion Statement

We conclude that the Ardentec Corporation Sustainability Report 2025 provides a fair view of the Ardentec sustainability programmes and performances during 2025. The sustainability report subject to assurance is materially correct without voluntary omissions based upon testing within the limitations of the scope of the assurance, the information and data provided by the Ardentec and the sample taken. We believe that the performance information of Environment, Social and Governance (ESG) are correctly represented. The sustainability performance information disclosed in the report demonstrate Ardentec's efforts recognized by its stakeholders.

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

Methodology

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

- a top level review of issues raised by external parties that could be relevant to Ardentec's policies to provide a check on the appropriateness of statements made in the report.
- discussion with managers on Ardentec's approach to stakeholder engagement. Moreover, we had sampled 1 external stakeholder to conduct interview.
- interview with 30 staffs involved in sustainability management, report preparation and provision of report information were carried out.
- review of materiality assessment process.
- review of key organizational developments.
- review of the extent and maturity of the relevant accounting systems for financial and non-financial reports.
- review of the findings of internal audits.
- the verification of performance data and claims made in the report through meeting with managers responsible for gathering data.
- review of the processes for gathering and ensuring the accuracy of data, followed data trails to initial aggregated source and checked sample data to greater depth during site visits.
- the consolidated financial data are based on audited financial data, we checked that this data was consistently reproduced.
- review of supporting evidence for claims made in the reports.
- an assessment of the organization's reporting and management processes concerning this reporting against the principles of Inclusivity, Materiality, Responsiveness, and Impact as described in the AA1000AP (2018).
- an assessment of the organization's use of metrics or targets of SASB Standard(s) to assess and manage topic-related risks and opportunities.

Conclusions

A detailed review against the Inclusivity, Materiality, Responsiveness, and Impact of AA1000AP (2018) and sustainability performance information as well as GRI Standards and SASB Standard(s) is set out below.

Inclusivity

In this report, it reflects that Ardentec has continually sought the engagement of its stakeholders and established material sustainability topics, as the participation of stakeholders has been conducted in developing and achieving an accountable and strategic response to sustainability. There are fair reporting and disclosures for the information of Environment, Social and Governance (ESG) in this report, so that appropriate planning and target-setting can be supported. In our professional opinion the report covers the Ardentec's inclusivity issues and has demonstrated sustainable conduct supported by top management and implemented in all levels among organization.

Materiality

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

Responsiveness

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

Impact

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

Performance information

Based on our work described in this statement and with no conflict of interest with the Ardentec in relation to providing the assurance of ESG performance information, which has been assured, specified sustainability performance information such as GRI Standards disclosures disclosed in this report, Ardentec and BSI have agreed upon to include in the scope. In our view, nothing has come to our attention that the data and information contained within Ardentec Corporation Sustainability Report 2025 were no significant errors, omissions, or misstatements based on procedures undertaken by means of vouching, re-tracking, re-computing and confirmation.

GRI Sustainability Reporting Standards (GRI Standards)

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

SASB Standards

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

Assurance level

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

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

Responsibility

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

Competency and Independence

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

For and on behalf of BSI:



Joe Hsieh, Managing Director Northeast Asia, APAC Assurance



AA1000
Licensed Report
000-4/V3-0S075

Statement No: SRA-TW-817182

2026-07-02

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

BSI Taiwan is a subsidiary of British Standards Institution.

...making excellence a habit.™

Annex 2 Independent Assurance Opinion Statement (ISAE 3000)

INDEPENDENT ASSURANCE OPINION STATEMENT

欧 康盛科技股份有限公司

註冊號碼：SRA-TW-835051

度降低經濟價值。GPI 303 水與成泥水、GPI 305 排灰、GPI 405-9 嚴重傷害、GPI 404-1 每名員工每年接受訓練的平均時數和 GPI 405-1 治理單位與員工的多元化)進行有限保證工作。

To Ardentec Corporation

Holdings Statement No.: SRA-TW-83505

The British Standards Institute (BSI) has conducted a limited assurance engagement on the sustainability information (The total water withdrawal - GRI 201-1 Direct economic value generated and distributed - GRI 303 Water and effluents - GRI 305 Emissions - GRI 403-9 Work-related injuries - GRI 404-1 Average hours of training per year per employee - GRI 405-1 Diversity of governance bodies and employees) in the *Ardenor Corporation Sustainability Report 2025* for the Y2025.

其時

與興聯科技股份有限公司議定的保證範疇包括以下內容：

- 取水水量
 - GRI 205-1 組織所產生及分配的實際經濟價值
 - GRI 303 水與废水水
 - GRI 305 能源
 - GRI 403 職業安全與健康
 - GRI 404-5 治理與僱員福利的多元化
- 所述資訊係依照 GRI 原則 2017，以及非營利機構會計準則 TC-50C-140a.1 第(1)項「取水水量」進行揭露，各項數據及其範圍內的邊界均符合本國非營利機構的財務 A 和財務 B 中。

Scope

The assurance covers the information of the following subject matters in the Ardenlee Corporation Sustainability Report:

- The total water withdrawal
- GRI 201-1 Direct economic value generated and distributed
- GRI 303 Water and effluents
- GRI 305 Emissions
- GRI 403-9 Work-related injuries
- GRI 404-1 Average hours of training per year per employee
- GRI 405-1 Diversity of governance bodies and employees

The selected information is reported in accordance with GRI Standards 2021 and TC-50-140a.1 (1) Total water withdrawn of Environmental Sustainability Association Standard.

The details of subject matters and their boundaries within the scope is described in Appendix A and Appendix B in this independent assurance opinion statement.

Taiwan Headquarters: 2nd Floor, No. 17, X-Ha Rd., Nei-Ha Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

我们已用

基於我們執行的程序及獲得的證據，並未發現任何事項使我們相信隨附的水權性資訊在所有重大方面未依照 GRS 準則 2022 和平準體水權會計準則附錄 TC-SC-140a.1.(1)應取水權編制。

Opinion Statement

We have conducted a limited assurance engagement on the sustainability information described in the "Scope" above (Sustainability Information).

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the accompanying Sustainability Information is not prepared, in all material respects, in accordance with GRI Standards 2021 and TC-SC-140a.1 (1) Total water withdrawn of Semiconductors Sustainability Accounting Standard.

方法学

- 審核歐路科技股份有限公司的數據管理系統，以確認報告中無重大錯誤、遺漏或隱匿不實。我們通過檢視數據庫程序、指引及系統的有效性(包括內部驗證程序)進行審查；

- 與負責彙整數據及撰寫報告的關鍵人員進行沟通；
- 將數據蒐集進行編排，並將浮動數據與測量量做標識；
- 驗證邏輯文件，以確保內部程序的適當性與有效性。

Methodology

Our assurance engagements were carried out in accordance with ISAE 3000 (Revised). Our work was designed to gather evidence on which to base our conclusion. We undertook the following activities:

- Auditing Adientec Corporation's data management systems to confirm that there were no significant errors, omissions, or misstatements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions, and systems, including those for internal verification;
- Interviewing with those key person responsible for compiling the data and drafting the report;
- Sampling datasets and traced activity data back to aggregated levels;
- Verified process documentation to ensure appropriateness/validation of internal processes.

告知

歐細科技股份有限公司負責根據適定的準則編制及公平呈報本種性質的財務報告。BSI 的責任是向利害關係人提供獨立的保證聲明，並根據所述的範疇及方法提供專業意見。

Responsibility

Ardentec Corporation is responsible for the preparation and fair presentation of the sustainability information and report in accordance with the agreed criteria. BSI is responsible for providing an independent assurance opinion statement to stakeholders giving our professional opinion based on the scope and methodology described.

Taiwan Headquarters: 2nd Floor, No. 37, S-Hs Rd., Nei-Hs Dist., Taipei 116, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

Appendix A: (Data of subject matters within the scope)				
Dr. No.	Subject Matter / Attribute	Parameter	Unit of Measurement	Final Value
1	The total water withdrawal	Total water withdrawn, percentage of each in regions with high or Extremely high Baseline Water Stress	Thousand cubic meters (M ³ , Percentage (%))	5.0
		sewerage	Thousands of New Tansen dollars	14,508,461
2	GRI 201-1 Direct emissions: value generated and distributed	operating costs	Thousands of New Tansen dollars	10,403,377
		payments to employees and benefits payable	Thousands of New Tansen dollars	4,041,875
		payments to providers of capital	Thousands of New Tansen dollars	2,058,714
		payments to government by country	Thousands of New Tansen dollars	775,415
		community investments	Thousands of New Tansen dollars	3,115
3	The total water withdrawal (GRI 302 Water and effluents)	Water withdrawal	ML	427
		Water discharge	ML	220
		Water consumption	ML	220
		Direct (Scope 1) GHG emissions	ktCO ₂ e	2,070
		Energy related (Scope 2) GHG emissions	ktCO ₂ e	89,123
4	GRI 305 Emissions	GHG emissions intensity	ktCO ₂ e	0.6
		Use of renewable energy capacity and purchase contracts	ktCO ₂ e	17,300
		Reduction of GHG emissions	ktCO ₂ e	17,300
		Purchasing carbon credits	ktCO ₂ e	17,300
		Frequency Rate (FR)	exhausting reserves per million man hours	1.19
5	GRI 403-9 Work-related injuries	Safety Rate (SR)	days lost per million man-hours	3.91
		Severity-Severity Indicator (SSI)	None	0.06

Taiwan Headquarters: 2nd Floor, No. 37, Ji-Hua Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

6	GEI 404-1 Average hours of training per year per employees	Manager	Female	Hours	27.6
			Male	Hours	27.6
		Engineering	Female	Hours	30.5
			Male	Hours	36.2
		Administrative	Female	Hours	32.7
			Male	Hours	32.7
		Technology	Female	Hours	33.0
			Male	Hours	8
			Female	%	10
			Male	%	0
7	GEI 405-1 Diversity of genders, races and employees	Governance Bodies	under 30 years old	%	0
			30-50 years old	%	0
			over 50 years old	%	100
			Female	%	10
			Male	%	10
		Employees	under 30 years old	%	0
			30-50 years old	%	79
			over 50 years old	%	12
			Female	%	10
			Male	%	10

Note: The scope of greenhouse gas emissions does not cover Ardentec Corporation Longevity Site

Taiwan Headquarters: 2nd Floor, No. 37, S-Ha Rd., Nei-Ha Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

[illegible]

Taiwan Headquarters: 2nd Floor, No. 37, X-Ha Rd., Nei-Ha Dist., Taipei 114, Taiwan, R.O.C.
BSI Taiwan is a subsidiary of British Standards Institution.

Annex 3 GRI Content Index

Ardentec has followed the GRI standards to report the content from January 1, 2025, to December 31, 2025. The verified result of GRI standards is as in Annex 1: Independent Third Party Opinion Statement.

	GRI Standards		Chapter	Page	Supplementary explanation
GRI 1: Foundation 2021	1	Purpose and system of GRI Standards	▶ Report Description ▶ Annex 2 GRI Content Index	3 155	
	2	Key concepts	▶ Stakeholder and Materiality Topics Identification and Analysis ▶ Stakeholder Engagement	24 45	
	3	Reporting in accordance with the GRI Standards	▶ Stakeholder and Materiality Topics Identification and Analysis ▶ Annex 2 GRI Content Index	24 155	
	4	Reporting principles	▶ Refer to each chapter		
GRI 2: General Disclosures 2021	2-1	Organizational details	▶ Introduction and Products & Services	8	
	2-2	Entities included in the organization's sustainability reporting	▶ Report Description ▶ Organizational Structure ▶ Market Scale and Performance	3 8 9	
	2-3	Reporting period, frequency and contact point	▶ Report Description	3	
	2-4	Restatements of information	▶ Report Description	3	
	2-5	External assurance	▶ Report Description ▶ Annex 1 Independent Assurance Opinion Statement	3 154	
	Activities and workers				
	2-6	Activities, value chain and other business relationships	▶ Market Scale and Performance ▶ Material Topics and Value Chain ▶ Technical Expertise and Professional Services ▶ Supplier Corporate Social Responsibility Performance Management	9 43 61 74	
	2-7	Employees	▶ Workforce Composition	108	
	2-8	Workers who are not employees	▶ Workforce Composition	108	

	GRI Standards	Chapter	Page	Supplementary explanation
GRI 2: General Disclosures 2021	Governance			
	2-9	Governance structure and composition	- Sustainable Development Promotion Platform 21 - Board of Directors Organizational Structure 51	
	2-10	Nomination and selection of the highest governance body	Board of Directors Organizational Structure 51	
	2-11	Chair of the highest governance body	Board of Directors Organizational Structure 51	
	2-12	Role of the highest governance body in overseeing the management of impacts	- Corporate Values 8 - Board of Directors Organizational Structure 51 - Board of Directors Operations 52 - Sustainable Development Policies and Practices 20 - Sustainable Development Promotion Platform 21 - Stakeholder Engagement 45	
	2-13	Delegation of responsibility for managing impacts	Board of Directors Operations 52	
	2-14	Role of the highest governance body in sustainability reporting	- Report Description 3 - Sustainable Development Promotion Platform 21	
	2-15	Conflicts of interest	- Board of Directors Organizational Structure 51 - Board of Directors Operations 52 - Executive Remuneration Policy 53	
	2-16	Communication of critical concerns	Board of Directors Operations 52	
	2-17	Collective knowledge of the highest governance body	Board of Directors Operations 52	
	2-18	Evaluation of the performance of the highest governance body	Board of Directors Operations 52	
	2-19	Remuneration policies	Executive Remuneration Policy 53	
	2-20	Process to determine remuneration	Executive Remuneration Policy 53	
	2-21	Annual total compensation ratio	Remuneration and Benefit 113	
Strategy, policies and practices	2-22	Statement on sustainable development strategy	- Letter from Management 4 - Sustainable Development Policies and Practices 20	

Independent Assurance Opinion Statement

Independent Assurance Opinion Statement (ISAE 3000)

GRI Content Index

Sustainability Accounting Standards Board (SASB) Index and Sustainability Disclosure Indicators of Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies (2023-12)

	GRI Standards		Chapter	Page	Supplementary explanation
Strategy, policies and practices	2-23	Policy commitments	► Corporate Governance Principles	50	
			► Integrity in Business Operations / Code of Ethics	54	
			► Internal Controls	55	
			► Environmental policy	79	
			► Labor Policies	108	
			► Sustainable Development Policies and Practices	20	
			► Labor and Human Rights Management Policy	115	
	2-24	Embedding policy commitments	► Integrity in Business Operations / Code of Ethics ► Labor and Human Rights Management Policy	54 115	
	2-25	Processes to remediate negative impacts	► Integrity in Business Operations / Code of Ethics ► Employee Grievance ► Business Continuity	54 132 64	
	2-26	Mechanisms for seeking advice and raising concerns	► Integrity in Business Operations / Code of Ethics ► Labor-Management Communication ► Employee Grievance	54 130 132	
	2-27	Compliance with laws and regulations	► Compliance with Laws and Regulations ► Sustainable Green Transition ► Intellectual Property and Trade Secrets ► Risk Management ► Labor and Human Rights Management Policy ► Labor-Management Communication	58 91 67 56 115 130	There were no fines in 2025 * For the definition of significant fines, please refer to p.69
	2-28	Membership associations	► External Engagements	15	
Stakeholder engagement	2-29	Approach to stakeholder engagement	► The Significance of Stakeholders to Ardentec ► Stakeholder Engagement	24 45	
	2-30	Collective bargaining agreements	► Labor-Management Communication	130	

Independent Assurance Opinion Statement

Independent Assurance Opinion Statement (ISAE 3000)

GRI Content Index

Sustainability Accounting Standards Board (SASB) Index and Sustainability Disclosure Indicators of Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies (2023-12)

GRI Standards			Chapter	Page	Supplementary explanation
Material Topics Disclosure					
GRI 3: Material Topics 2021	3-1	Process to determine material topics	► Description of the Identification Process ► Materiality Matrix and Impact Analysis	25 26	
	3-2	List of material topics	► Materiality Matrix and Impact Analysis	26	
Energy Management					
GRI 3: Material Topics 2021	3-3	Management of material topics	► Identification of Organizational Impact	28	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	► Energy Management	92	
	302-3	Energy consumption outside of the organization	► Energy Management	92	
	302-4	Reduction of energy consumption	► Greenhouse Gas Management ► Energy Conservation Projects	93 95	
Climate Strategy and Goals					
GRI 3: Material Topics 2021	3-3	Management of material topics	► Identification of Organizational Impact	28	
GRI 201: Economic Performance 2016	201-2	Financial implications and other risks and opportunities due to climate change	► Climate Change Adaptation and Mitigation ► Sustainable Green Transition	79 91	
GRI 302: Energy 2016	302-1	Energy consumption within the organization	► Energy Management	92	
	302-3	Energy consumption outside of the organization	► Energy Management	92	
	302-4	Reduction of energy consumption	► Greenhouse Gas Management ► Energy Conservation Projects	93 95	
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	► Greenhouse Gas Management	93	
	305-2	Energy indirect (Scope 2) GHG emissions	► Greenhouse Gas Management	93	
	305-4	GHG emissions intensity	► Greenhouse Gas Management	93	
	305-5	Reduction of GHG emissions	► Greenhouse Gas Management	93	
Business Performance and Profitability					
GRI 3: Material Topics 2021	3-3	Management of material topics	► Identification of Organizational Impact	28	
GRI 201: Economic Performance 2016	201-1	Direct economic value generated and distributed	► Market Scale and Performance ► Remuneration and Benefit	9 113	
	201-2	Financial implications and other risks and opportunities due to climate change	► Climate Change Adaptation and Mitigation ► Sustainable Green Transition	79 91	

Independent Assurance Opinion Statement

Independent Assurance Opinion Statement (ISAE 3000)

GRI Content Index

Sustainability Accounting Standards Board (SASB) Index and Sustainability Disclosure Indicators of Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies (2023-12)

GRI Standards			Chapter	Page	Supplementary explanation
GRI 201: Economic Performance 2016	201-3	Defined benefit plan obligations and other retirement plans	► Remuneration and Benefit	113	
	201-4	Financial assistance received from government	► Market Scale and Performance	9	
Labor Relations					
GRI 3: Material Topics 2021	3-3	Management of material topics	► Identification of Organizational Impact	28	
GRI 402: Labor/Management Relations 2016	402-1	Minimum notice periods regarding operational changes	► Labor-Management Communication	130	
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	► Labor and Human Rights Management Policy	115	There were no incidents discrimination in 2025
GRI 408: Child Labor 2016	408-1	Operations and suppliers at significant risk for incidents of child labor	► Talent Retention and Attraction ► Supplier Corporate Social Responsibility Performance Management	117 74	No incident of child labor has occurred
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	► Talent Retention and Attraction	117	There were no incidents of forced labor in 2025
Talent Attraction and Retention					
GRI 3: Material Topics 2021	3-3	Management of material topics	► Identification of Organizational Impact	28	
GRI 401: Employment 2016	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	► Remuneration and Benefit	113	
	401-3	Parental leave	► Family and Career Support	120	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	► Career Development	124	
	404-2	Programs for upgrading employee skills and transition assistance program	► Career Development	124	
	404-3	Percentage of employees receiving regular performance and career development reviews	► Career Development ► Remuneration and Benefit	124 113	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	► Workforce Composition	108	
GRI 409: Forced or Compulsory Labor 2016	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	► Talent Retention and Attraction	117	There were no incidents of forced labor in 2025
Occupational health and safety					
GRI 3: Material Topics 2021	3-3	Management of material topics	► Identification of Organizational Impact	28	
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	► Occupational health and safety management system	135	

	GRI Standards	Chapter	Page	Supplementary explanation
GRI 403: Occupational Health and Safety 2018	403-2	Hazard identification, risk assessment, and incident investigation ▶ Health and Safety Management ▶ Occupational Injury Management	136 138	
	403-3	Occupational health services ▶ Employee Health Care	140	
	403-4	Worker participation, consultation, and communication on occupational health and safety ▶ Occupational health and safety management system ▶ Health and Safety Management	135 136	
	403-5	Worker training on occupational health and safety ▶ Health and Safety Management	136	
	403-6	Promotion of worker health ▶ Employee Health Care	140	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships ▶ Health and Safety Management ▶ Occupational Safety for Suppliers/Contractors	136 76	
	403-8	Workers covered by an occupational health and safety management system ▶ Occupational health and safety management system ▶ Occupational Safety for Suppliers/Contractors	135 76	
	403-9	Work-related injuries ▶ Occupational Injury Management	138	
	403-10	Work-related ill health ▶ Occupational Injury Management	138	
Information Security Protection				
GRI 3: Material Topics 2021	3-3	Management of material topics ▶ Identification of Organizational Impact	28	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data ▶ Intellectual Property and Trade Secrets ▶ Information Security and Protection of Customer Confidentiality	67 70	There was no complaint of violation of customer privacy or data leakage in 2025
Risk management				
GRI 3: Material Topics 2021	3-3	Management of material topics ▶ Identification of Organizational Impact	28	
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported ▶ Environmental and Ecological Sustainability ▶ Social Impact	103 145	
	203-2	Significant indirect economic impacts ▶ Risk Management	56	
Sustainable Supply Chain Management				
GRI 3: Material Topics 2021	3-3	Management of material topics ▶ Identification of Organizational Impact	28	
GRI 308: Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using ▶ Supplier Corporate Social Responsibility Performance Management	74	
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria ▶ Supplier Corporate Social Responsibility Performance Management	74	

Independent Assurance Opinion Statement

Independent Assurance Opinion Statement (ISAE 3000)

GRI Content Index

Sustainability Accounting Standards Board (SASB) Index and Sustainability Disclosure Indicators of Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies (2023-12)

GRI Standards			Chapter	Page	Supplementary explanation
GRI 414: Supplier Social Assessment 2016	414-2	Negative social impacts in the supply chain and actions taken	► Supplier Corporate Social Responsibility Performance Management	74	
Social Impact					
GRI 3: Material Topics 2021	3-3	Management of material topics	► Identification of Organizational Impact	28	
GRI 203: Indirect Economic Impacts 2016	203-1	Infrastructure investments and services supported	► Environmental and Ecological Sustainability ► Social Impact	103 145	
	203-2	Significant indirect economic impacts	► Risk Management	56	
Biodiversity					
GRI 3: Material Topics 2021	3-3	Management of material topics	► Identification of Organizational Impact	28	
GRI 101: Biodiversity 2024	101-1	Policies to halt and reverse biodiversity loss	► Biodiversity	102	
	101-2	Management of biodiversity impacts	► Biodiversity	102	
	101-3	Access and benefit-sharing	► Biodiversity	102	
	101-4	Identification of biodiversity impacts	► Biodiversity	102	
	101-5	Locations with biodiversity impacts	► Biodiversity	102	
Custom Material Topic Disclosures					
Quality and Products					
GRI 3: Material Topics 2021	3-3	Management of material topics	► Identification of Organizational Impact ► Technical Expertise and Professional Services	28 61	
Customer Relationship Management					
GRI 3: Material Topics 2021	3-3	Management of material topics	► Identification of Organizational Impact ► Customer Service	28 72	
Operational Resilience					
GRI 3: Material Topics 2021	3-3	Management of material topics	► Identification of Organizational Impact ► Business Continuity	28 64	
Technology and Services					
GRI 3: Material Topics 2021	3-3	Management of material topics	► Identification of Organizational Impact ► Technical Expertise and Professional Services	28 61	

Independent Assurance Opinion Statement

Independent Assurance Opinion Statement (ISAE 3000)

GRI Content Index

Sustainability Accounting Standards Board (SASB) Index and Sustainability Disclosure Indicators of Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies (2023-12)

GRI Standards			Chapter	Page	Supplementary explanation
Other Topic Disclosures					
GRI 202: Market Presence 2016	202-2	Proportion of senior management hired from the local community	► Workforce Composition	108	
GRI 204: Procurement Practices 2016	204-1	Proportion of spending on local suppliers	► Local Procurement Policy	74	
GRI 205: Anti-Corruption 2016	205-1	Operations assessed for risks related to corruption	► Integrity in Business Operations / Code of Ethics	54	There were no violations of business ethics in 2025
	205-3	Confirmed incidents of corruption and actions taken	► Risk Management ► Integrity in Business Operations / Code of Ethics	56 54	
GRI 207: Tax 2019	207-1	Approach to tax	► Tax Management	12	
	207-2	Tax governance, control, and risk management	► Tax Management	12	
	207-4	Country-by-country reporting	► Tax Management	12	
GRI 301: Materials 2016	301-1	Materials used by weight or volume	► Waste Reduction Initiatives	101	
	301-2	Recycled input materials used	► Waste Reduction Initiatives	101	
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	► Water Stewardship	98	
	303-2	Management of water discharge-related impacts	► Water Stewardship	98	
	303-3	Water withdrawal	► Water Stewardship	98	
	303-4	Water discharge	► Water Stewardship	98	
	303-5	Water consumption	► Water Stewardship	98	
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	► Waste and Circular Economy	100	
	306-2	Management of significant waste related impacts	► Waste and Circular Economy	100	
	306-3	Waste generated	► Waste and Circular Economy	100	
	306-4	Waste diverted from disposal	► Waste and Circular Economy	100	
	306-5	Waste directed to disposal	► Waste and Circular Economy	100	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	► Supplier Corporate Social Responsibility Performance Management	74	
GRI 410: Security Practices 2016	410-1	Security personnel trained in human rights policies or procedures	► Labor and Human Rights Management Policy	115	

Annex 4 Sustainability Accounting Standards Board(SASB)Index and Sustainability Disclosure Indicators of Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies(2023-12)

SASB: Technology & communications sector, semiconductors
Sustainability disclosure indicators: Semiconductor industry

Topic	Code	Sustainability indicators	Metric	Category	Chapter	Unit of Measure	Page
Greenhouse Gas Emissions	TC-SC-110a.1		Gross global Scope 1 emissions and (2) amount of total emissions from perfluorinated compounds	Quantitative	► Greenhouse Gas Management	Metric tonnes(t) CO ₂ e	93
	TC-SC-110a.2		Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	Discussion and Analysis	► Greenhouse Gas Management	n/a	93
Energy Management In Manufacturing	TC-SC-130a.1	1	(1)Total energy consumed (2)percentage grid electricity and (3) percentage renewable	Quantitative	► Energy Management	Gigajoules (GJ),Percentage (%)	92
Water Management	TC-SC-140a.1	2	(1)Total water withdrawn, (2)total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Quantitative	► Water Stewardship	Thousand cubic metres(m ³), Percentage(%)	98
Waste Management	TC-SC-150a.1	3	(1)Amount of hazardous waste from manufacturing, (2) percentage recycled	Quantitative	► Waste and Circular Economy	Metric tonnes(t), Percentage(%)	100
Workforce Health & Safety	TC-SC-320a.1		Description of efforts to assess, monitor, and reduce exposure of workforce to human health hazards	Discussion and Analysis	► Health and Safety Management	n/a	136
	TC-SC-320a.2		Total amount of monetary losses as a result of legal proceedings associated with employee health and safety violations	Quantitative	► Occupational Injury Management ► Employee Health Care	Presentation currency	138 140
		4	Types of, number of employees in and rate of occupational accidents	Quantitative	► Occupational Injury Management		138

Independent Assurance Opinion Statement

Independent Assurance Opinion Statement (ISAE 3000)

GRI Content Index

Sustainability Accounting Standards Board (SASB) Index and Sustainability Disclosure Indicators of Taipei Exchange Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies (2023-12)

Topic	Code	Sustainability indicators	Metric	Category	Chapter	Unit of Measure	Page
Recruiting & Managing a Global & Skilled Workforce	TC-SC-330a.1		Percentage of employees that require a work visa	Quantitative	▶ Workforce Composition	Percentage (%)	108
Product Lifecycle Management	TC-SC-410a.1		Percentage of products by revenue that contain IEC 62474 declarable substances	Quantitative	▶ Green Management System: Ardentec primarily offers testing services and technologies, and does not produce tangible products, and therefore, this is not applicable.	Percentage (%)	91
	TC-SC-410a.2		Processor energy efficiency at a system level for: (1) servers, (2) desktops and (3) laptops	Quantitative	▶ Ardentec primarily offers testing services and technologies, and does not produce tangible products, and therefore, this is not applicable.	Various, by product category	-
		5	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled	Quantitative	▶ Ardentec primarily offers testing services and technologies, and does not produce tangible products, and therefore, this is not applicable.		-
Materials Sourcing	TC-SC-440a.1	6	Description of the management of risks associated with the use of critical materials	Discussion and Analysis	▶ Risk Management ▶ Green Management System ▶ Integrity in Business Operations / Code of Ethics	n/a	56 91 54
Intellectual Property Protection & Competitive Behaviour	TC-SC-520a.1	7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	Quantitative	▶ Intellectual Property and Trade Secrets	Presentation currency	67
Total production	TC-SC-000.A	8		Quantitative	▶ Operational Performance		9
Percentage of production from owned facilities	TC-SC-000.B			Quantitative	▶ Operational Performance	Percentage (%)	9



Taiwan Headquarters

Ardentec Corporation
No. 3, Gongye 3rd Rd., Hsinchu
Industrial Park, Hukou Township,
Hsinchu Country
303036, Taiwan, R.O.C
Tel. +886-3-5976688
Fax.+886-3-5971397

Taiwan Subsidiary

Giga Solution Tech. Co., Ltd
7F, No.6, Technology Road
5, Hsinchu Science Park,
Hsinchu City 300092,
Taiwan, R.O.C
Tel.+886-3-6116168
Fax.+886-3-5630100

Nanjing Subsidiary

Ardentec Nanjing Co., Ltd.
No. 29, Qiuyun Road, Qiaolin
Street, Pukou District, Nanjing
City, Jiangsu Prov., 211800 China
Tel.+86-25-58656688
Fax.+86+25+58270955

Singapore Subsidiary

Ardentec Singapore Pte. Ltd.
12 Woodlands Loop,
#02-00 Singapore 738283
Tel. +65-64821000
Fax. +65-62571704

Korea Subsidiary

Ardentec Korea Co., Ltd.
61, Cheongbuksandan-ro,
Cheongbuk-myeon, Pyeongtaek-si,
Gyeonggi-do 451-833, Korea
Tel. +82-31-6819168
Fax. +82-31-6846653