unitech

2025
Sustainability Report
Unitech Electronics Co., Ltd.



CONTENTS

Contents 02
About This Report 03
Message from the Management 04

01 About Unitech

1.1 Company Profile 07
1.2 Sustainability Management 14
1.3 Stakeholder Identification and Communication 19
1.4 Materiality Assessment Process 22

02 Sustainability Governance

2.1 Corporate Governance 36
2.2 Ethical Corporate Management 47
2.3 Regulatory Compliance 53
2.4 Operational Performance 56
2.5 Risk Management 60
2.6 Information Security andPrivacy Protection 64

03 Sustainable Value Chain

3.1 Product R&D and Innovation 68
3.2 Customer Relationship Management 87
3.3 Responsible Supply Chain 91

04 Environmental Sustainability

4.1 Climate Change Response 99
4.2 Energy and GHG Management 109
4.3 Water Resource Management 117
4.4 Waste Management 118

05 Inclusive Workplace

5.1 Human Rights Protection and Diversity and Inclusion 122
5.2 Talent Attraction and Retention 134
5.3 Talent Cultivation and Development 145
5.4 Occupational Health and Safety 150

06 Social Care

6.1 Social Participation 174
6.2 Support for Vulnerable Groups 175
6.3 Community Care 175

07 Appendices

Appendix I GRI Standards Index 177
Appendix II SASB Standards Index 184
Appendix III TCFD Content Index 187
Appendix IV Climate-related Information for Listed Companies 188
Appendix V Sustainability Disclosure Indicators - Computers and Peripheral Equipment Industry 189
Appendix VI Independent Assurance Statement 190

About This Report

Unitech Electronics Co., Ltd. (hereinafter referred to as "Unitech" or "the Company") issues its 2025 Sustainability Report to comprehensively present the Company's practical achievements and phased results across dimensions including corporate governance, sustainable value chain, environmental sustainability, inclusive workplace, as well as social care and public welfare engagement. Facing the accelerating global trend of sustainable development and stakeholders' high expectations regarding corporate responsibility, Unitech deeply recognizes that in addition to robust financial performance, it is imperative to demonstrate long-term value creation, resource circularity, and continuous contributions to social well-being. Through the compilation and disclosure of this report, we hope to advance hand-in-hand with our stakeholders. Guided by a spirit of transparency, integrity, and innovation, we implement our deep-rooted commitments to environmental, social, and governance (ESG) practices, propelling the enterprise toward new milestones in sustainable development.

Reporting Scope and Boundaries

The disclosure scope of this report covers the operational headquarters in Taiwan and four overseas subsidiaries in the United States, the Netherlands, Japan, and China. The disclosed boundary encompasses 100% of the Group's regional offices and one production facility at the headquarters. The financial data in the report is based on publicly published information audited and certified by CPAs. The greenhouse gas emission data for the Taiwan operational headquarters has been verified by an impartial third party. The remaining statistical data disclosed in this report is derived from internal statistics and survey results, presented in commonly used numerical or textual formats. Unless otherwise specified, all indicator data disclosed in this report maintain a consistent comparative basis with the previous year, and there are no significant restatements of information.

Basis of Reporting

The information in this report is compiled in accordance with the GRI Sustainability Reporting Standards (GRI Standards) issued by the Global Reporting Initiative (GRI) in 2021. It also references domestic and international sustainability frameworks, including the industry disclosure standards of the Sustainability Accounting Standards Board (SASB), the Task Force on Climate-related Financial Disclosures (TCFD) framework, the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies" promulgated by the Taiwan Stock Exchange, and the United Nations Sustainable Development Goals (SDGs). This ensures enhanced information transparency and presents the Company's sustainability strategies, management practices, and execution performance across economic, environmental, and social dimensions to stakeholders.

Reporting Period and External Assurance/Verification

The Unitech Sustainability Report is prepared in accordance with the GRI Standards. The information disclosure period for this report is fiscal year 2025 (from January 1 to December 31, 2025). To fully present the context of the Company's sustainable development, certain key background information, along with crucial strategies, goals, plans, and progress following the disclosure period, have also been appropriately incorporated into this report.

- Publication Date of This Report: August 2026
- Previous Version Publication Date: August 2025
- Next Version Publication Date: August 2027

The information and data contained in this report are collected and compiled by the respective business units in accordance with their responsibilities and submitted to the Sustainability Development Committee for integration. After the relevant departments review and confirm the accuracy and completeness of the content, it is submitted to the President for review, and subsequently presented to the Chairman and the Board of Directors for approval prior to official publication

External Audit/Verification Items	Verification Organizations
This Report: AA1000AS v3 Type 1 Moderate Assurance GRI Standards, SASB Standards, TCFD Framework	AFNOR Asia Ltd. (AFNOR)
Financial Data	Ernst & Young (EY)
ISO 9001:2015 Quality Management Systems	SGS Taiwan Ltd. (SGS)
ISO 14001:2015 Environmental Management Systems	ARES International Certification Co., Ltd. (ARES)
ISO 14064-1:2018 Organizational GHG Inventory	AFNOR Asia Ltd. (AFNOR)
ISO/IEC 27001:2022 Information Security Management Systems	AFNOR Asia Ltd. (AFNOR)

Contact Information

Thank you for reading this report. If you have any suggestions regarding this report, please feel free to contact us:

Unitech Electronics Co., Ltd. / Sustainable Development Promotion Team
Address: 5F., No. 136, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City 231, Taiwan (R.O.C.)
Tel: +886-2-89121122
Fax: +886-2-89121130
Email: invest@tw.ute.com
Official Website: https://www.ute.com



Message from the Management

Facing the Future with Resilience, Co-creating Sustainable Value

Dear Shareholders, Employees, and Stakeholders:

In 2025, the global business environment continued to face challenges such as geopolitical shifts, supply chain restructuring, and the transition toward net zero. Companies can no longer focus solely on growth; building resilience for the future and consistently creating long-term value have become increasingly critical.

Unitech has always upheld its core values of "Integrity, Excellence, Collaboration, and Sharing." We firmly believe that sustainability is not an optional component of business operations, but a foundation for long-term corporate growth. We integrate sustainability into our core business strategies—from product innovation and operational management to corporate governance—to further enhance our competitiveness and meet the expectations of the global market and our stakeholders.

As a global provider of Automatic Identification and Data Capture (AIDC) solutions, we continue to invest in innovative R&D to help customers improve operational efficiency through smart products. At the same time, through green design, product lifecycle management, and supply chain collaboration, we strive to reduce our environmental impact and work with our value chain partners to advance low-carbon development.

In corporate governance, we continue to strengthen Board oversight, risk management, and information transparency to foster a culture of ethical management. Furthermore, in line with international sustainability developments, we are progressively enhancing our climate governance and supply chain management capabilities. We are convinced that only by establishing a sound and trustworthy governance foundation can we effectively navigate a rapidly changing market environment.

Looking ahead, Unitech will continue to drive growth through innovation and strengthen resilience through sound governance. We will work closely with our employees, customers, suppliers, and all stakeholders to build a company that combines strong competitiveness with sustainable value, advancing toward a more resilient and enduring future.

Chairman　Yeh, Chia-Wen

Driving Growth Through Innovation, Enhancing Competitiveness Through Sustainability

In 2025, the global business environment remained challenging. However, we have always believed that, in the face of a rapidly changing market environment, a true competitive advantage can only be established through continuous innovation, operational excellence, and the integration of sustainability into corporate operations. Unitech continues to focus on core technologies, deepen its global market presence, and implement sustainability practices across products, operations, and management, making sustainability a key driver of the Company's continued growth.

Through the joint efforts of all team members, our global consolidated revenue reached a record high of NT$2.453 billion in 2025, demonstrating the results of our deep market cultivation, enhanced product competitiveness, and improved operational efficiency. Meanwhile, in our first EcoVadis sustainability assessment as a group, we were honored with a Silver Medal, placing us in the top 15% of evaluated companies worldwide. This not only recognizes our achievements in sustainability management, but also demonstrates that Unitech's efforts in environmental management, labor and human rights, business ethics, and sustainable procurement have earned the trust and recognition of international customers and global supply chain partners.

We continue to integrate green design principles into product development, improve product energy efficiency, and promote modular and repairable designs. By promoting product recycling and resource circularity, we reduce the environmental impact across the product lifecycle, helping customers achieve energy conservation, carbon reduction, and sustainable development while simultaneously improving their operational efficiency.

We firmly believe that corporate growth stems from excellent talent and robust management. Therefore, we continuously strive to foster a diverse, equitable, and inclusive (DEI) work environment, placing a strong emphasis on talent cultivation and employee development. Concurrently, we strengthen information security, risk management, and corporate governance while maintaining the effective operation of the ISO 27001 Information Security Management System to establish an operational foundation that earns our customers' trust.

Sustainability is not a short-term goal, but a process of continuous corporate refinement. Looking ahead, Unitech will continue to leverage its core AIDC technology advantages, deepen product innovation, and reinforce its global footprint. We will continue to grow hand in hand with our customers, suppliers, and all partners to co-create more enduring and sustainable value.

President and CEO　Hsu, Chih-Ta



01

About Unitech

1.1 Company Profile

1.2 Sustainability Management

1.3 Stakeholder Identification and Communication

1.4 Materiality Assessment Process

1.1 About Unitech

Operational Overview

Unitech Electronics Co., Ltd. (TWSE: 3652) is a provider of integrated hardware and software solutions for barcode identification and Automatic Identification and Data Capture (AIDC). The Company was established on January 1, 2008, and was formerly the AIDC Division of Unitech Computer Co., Ltd. (TWSE: 2414). The Company was listed on the Taipei Exchange (formerly the OTC market) on August 27, 2009, and was listed on the Taiwan Stock Exchange on September 21, 2022. Adhering to the business philosophy of "Integrity, Excellence, Collaboration, and Sharing," the Company is committed to providing global customers with comprehensive hardware and software integration and technical support services.

Unitech has been deeply involved in the AIDC field for more than 45 years, with rich industry experience and technical advantages. It is Taiwan's largest supplier of AIDC hardware and software products and markets its own brand "unitech" globally. Its main products include rugged PDAs, barcode scanners, RFID readers, and other hardware devices. The Company combines its proprietary data capture and management platform, application software, and system integration services to endow products with multiple intelligent functions. It provides cross-industry application integration solutions that cover a wide range of fields, including the retail, logistics, warehousing, manufacturing, healthcare, chemical, and service industries, as well as government agencies.

The Company is headquartered in the Global Technology Park in New Taipei City, Taiwan, with its manufacturing center in Xindian, New Taipei City. It has established subsidiaries in the United States, the Netherlands, China, and Japan to build local service centers. The Company's global operations span the Americas, Europe, and Asia, with 11 offices and over 18 sales and marketing offices, serving more than 1,200 distributors and strategic partners to form a comprehensive and timely global service system.

Unitech specializes in the R&D, design, manufacturing, sales, and after-sales service of AIDC products, spanning hardware equipment, system software, application development, and customized system integration. Based on the needs of various industries, Unitech provides comprehensive solutions, including smart logistics, smart manufacturing, smart warehousing, smart retail, transportation and distribution management, utility meter reading, store checkout, mobile business, identity recognition, healthcare, postal and police services, and other smart applications. Unitech continues to prioritize innovation, deepening its global market presence to drive smart applications and the digital transformation of industries. It also actively implements its commitment to sustainable development, collaborating with customers and partners to jointly create new digital sustainability value.

Company name	UNITECH ELECTRONICS CO., LTD.
Date of establishment	January 2008
Date of listing	Listed on the Taiwan Stock Exchange on September 21, 2022
Stock code	3652
Paid-in capital	NT$750 million
Headquarters	5F., No. 136, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City 231, Taiwan (R.O.C.)
Factory address	5F., No. 136, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City 231, Taiwan (R.O.C.)
Operational areas	Taiwan, the Americas, Europe, Asia, and other global marketing and sales locations
Chairman	Mr. Yeh, Chia-Wen
President and CEO of the Group	Mr. Hsu, Chih-Ta
Industry category	Computers and peripheral equipment manufacturing
Main products and services	AIDC hardware and software integrated solutions and services
Number of employees	Approximately 420 employees worldwide



Global Operations Network

Based in Taiwan with a global perspective, Unitech has established 11 direct overseas offices and over 18 marketing locations, with a service scope spanning three major continents: the Americas, Europe, and Asia. We collaborate with more than 1,200 professional partners worldwide to build a comprehensive technical support system and after-sales service network. Through highly integrated global resource allocation capabilities, Unitech ensures that, amidst a constantly changing market environment, we can consistently and precisely meet the diverse needs of our customers for Automatic Identification and Data Capture (AIDC) solutions, ultimately achieving the sustainable goal of mutual growth for the Company and our clients.



A total of 11 offices worldwide Over 18 marketing and sales locations Serving over 1,200 AIDC distributors/strategic partners worldwide

Unitech AIDC Industry Value Chain Vertical Integration and Layout

Unitech demonstrates outstanding value chain integration capabilities within the Automatic Identification and Data Capture (AIDC) industry. In the upstream supply chain, we have established long-term and solid partnerships with component manufacturers for scan engines, central processing units (CPUs), and key ICs, ensuring R&D technology leadership and quality stability right from the source. As a core entity in the midstream of the industry chain, Unitech possesses the dual advantages of "R&D & Manufacturing" and "Professional Distribution." In terms of in-house R&D, we focus on industrial mobile computers, RFID solutions, software systems, and iOS application tools, delivering a highly integrated hardware-software ecosystem. Concurrently, we act as a distributor for barcode printers and smart automation equipment, constructing a comprehensive product matrix to satisfy customers' one-stop procurement needs. At the downstream application level, Unitech extends its technological capabilities into diverse vertical markets—including electronics manufacturing, retail distribution, logistics and warehousing, healthcare, and postal/military/police sectors—through system integrators, value-added resellers (VARs), and global direct sales networks. Through professional division of labor and close collaboration between upstream and downstream partners, we not only enhance overall operational resilience and market penetration, but also effectively mitigate industry risks, working hand-in-hand with ecosystem partners toward intelligent and sustainable development goals.

Unitech's core raw materials cover scan engines, LCD modules, camera/image modules, central processing units (CPUs), batteries, various ICs, electronic components, and mechanical parts. Our suppliers are high-quality domestic and international partners with excellent reputations, superior quality, reasonable pricing, stable delivery schedules, and sufficient resources. Through long-term, stable cooperative relationships, Unitech effectively ensures a steady supply of raw materials, reduces supply chain risks, and further strengthens production flexibility and global competitiveness, providing customers with high-quality products and services embedded with sustainable value. Regarding the manufacturing workflow of AIDC products, Unitech proceeds sequentially through the following stages: Material Acquisition → In-house & Outsourced Processing → Semi-finished Product Inspection → Assembly → Testing → Packaging → Finished Goods Warehousing. This ensures that every process meets strict quality control and procedural standards, elevating product stability and customer satisfaction.

Upstream Supply Chain Component Manufacturers

- Scan engines
- LCD modules
- Image modules
- Central processing units
- Batteries
- Various ICs
- Electronic parts and components
- Mechanical parts

Unitech AIDC product manufacturers/agents

In-house manufacturing
- Mobile computers
- Barcode scanners
- RFID solutions
- iOS applications
- Software system development
- Device software application tools

Agents
- Barcode printers
- Color card printers
- Labels and ribbons
- Smart automation

Downstream Customers/ applications

- System integrators
- Value-added distributors
- Agent distributors
- Direct sales from manufacturers
- ODM/OEM
- Electronics industry
- Manufacturing industry
- Retail industry
- Logistics and warehousing
- industry
- Healthcare industry
- Public utilities
- Education/postal/military and police units

Demand Planning → Sample Development → R&D and Design → Functional Testing → Safety Certification → Component Preparation → Manufacturing and Production → Finished Product Shipment

Company History

Major milestones in the "AIDC Product Division" of the parent company Unitech Computer Co., Ltd.

1979 - 1992

- Established Unitech Computer Co., Ltd.
- Designed and developed barcode readers
- Developed handheld data processors

1994

- Invested in the subsidiary UNITECH AMERICA INC. (UTA) in the United States to expand into the American market and engage in product R&D

1998

- Invested in the establishment of Xiamen Unitech Computer Co., Ltd. (UTC) in mainland China to expand into the local market
- The handheld data collector Hornet/PT-600 was awarded the mark of Taiwan Excellence

1999

- Invested in the establishment of the subsidiary UNIQUE TECHNOLOGY EUROPE B.V. (UTI) in the Netherlands to expand into the European market

2000

- The wired data collector MR350MK II won the mark of Taiwan Excellence
- The handheld computer PT-900 won the Taiwan Excellence Mark and the Good Design Product Mark

2001

- Invested in the establishment of the subsidiary UNITECH JAPAN CO., LTD. (UTJ) in Tokyo, Japan, to expand into the Japanese market

2002

- The self-developed PT-930-1D handheld data collector was awarded the 10th National Product Image Gold Award

2004

- The U.S. subsidiary UTA established a branch in Mexico

2005

- Developed the PA950 industrial handheld computer using the MS Pocket PC operating system, which won the German iF Design Award

2006

- The self-developed PA600 industrial-grade VoIP PDA was awarded the 14th Taiwan Excellence Gold Award
- The self-developed PA600 industrial-grade VoIP PDA was awarded the German iF Design Award

2007

- The shareholders' meeting of Unitech Computer Co., Ltd. approved the "Spin-off Plan for the AIDC Product Division"
- The RFID handheld data collector RH767 won the 15th Taiwan Excellence Award

Company History

2008
- Established Unitech, which originated from the "AIDC Product Division" of Unitech Computer Co., Ltd.
- Unitech's industrial-grade PDAs PA600 HF and PA968 won the 17th Taiwan Excellence Award

2009
- Unitech was listed on the OTC market
- PA550 won the "18th Taiwan Excellence Award" and the "German iF Industrial Design Award"

2011
- MT200 won the "19th Taiwan Excellence Award"
- PA550 won the "COMPUTEX TAIPEI d&i awards Innovation Design Award"

2013
- PA690MCA won the "21st Taiwan Excellence Award"
- Passed the Republic of China Excellent Association Evaluation Certification, and won the "Excellent Enterprise Brand Award", "Taiwan Excellent Product Golden Diamond Award", and "National Quality Gold Award"

2014
- PA700MCA won the "COMPUTEX TAIPEI d&i awards Innovation Design Award"
- MT800 won the "22nd Taiwan Excellence Award"

2015
- PA700MCA won the "German iF Industrial Design Award"
- TB120 won the"COMPUTEX TAIPEI d&i awards Innovation Design Award"

2017
- PA720 won the "iF Product Design Award" in Germany
- PA720 and HG700 won the "25th Taiwan Excellence Award"
- PA720 won the "COMPUTEX TAIPEI d&i Award"

2018
- HT1 won the "26th Taiwan Excellence Award"
- TB128 won the "German National Design Award"
- MS652 won the "Information Month Top 100 Innovative Design Award"

2019
- PA726 won the "27th Taiwan Excellence Award"
- MS652 won the "27th Taiwan Excellence Award"
- PA760 won the "2019 COMPUTEX BEST CHOICE AWARD"

2020
- PA760 won the "28th Taiwan Excellence Award"

2022
- Unitech was listed on the TWSE (stock code: 3652)
- Awarded the "Apple MFi Production License Certification", becoming an officially authorized manufacturer

2023
- Achieved "Silver Partner Status in the Android Enterprise Program"
- Certified with ISO 14001 and ISO 27001

2024
- PA768 passed the "Apple VAS Certification"

2025
- Received the "34th Taiwan Excellence Award" for three products: EA660, HT730 Plus, and WD200 Plus.

Product Evolution and Digital Transformation Roadmap

Since developing its first barcode scanner in 1985, Unitech has consistently upheld the spirit of independent R&D, navigating the evolution of operating systems from DOS and Windows to Android and iOS. We have not only witnessed the rise of the AIDC industry but have also continuously obtained international certifications such as GMS, AER, and Apple MFi, ensuring that our global customers possess the most reliable and forward-looking hardware support amidst the wave of digital transformation.

1985-1999 Startup Period

DOS:\

1985
Successfully developed the first barcode scanner – A650



1986
Successfully developed the first handheld mobile computer – A750



1990
Successfully developed the first DOS system handheld mobile computer – PT860



1998
Successively developed the new-generation DOS system handheld mobile computer – PT600



2000-2012 Growth Period

Microsoft Windows CE | Windows Mobile

2000
Successfully developed the first industrial-grade mobile computer with a built-in keyboard running the Win CE system – PT900



2006
Successfully developed the first rugged industrial-grade mobile computer with a Windows Mobile system – PA600



2007
Successfully developed the first RFID handheld mobile computer – RH767



2013-2022 Expansion Period

ANDROID

2014
Successfully developed the first industrial-grade mobile computer with the Android system – PA700



2019
Successfully developed the first Android 9 industrial-grade mobile computer certified by GMS – PA760



2021
Successfully developed the first Android 10 industrial-grade mobile computer certified by GMS – HT730



2022
Successfully developed the first Android 11 industrial-grade mobile computer certified by GMS – EA630Plus



2022
Successfully developed the first 5G Android 12 industrial-grade mobile computer certified by GMS – PA768



2022-Now

Made for iPhone | iPad

2022
Successfully developed the first MFi-certified product – RP902 MFi



2023
Successfully developed the first iOS barcode scanner – SL220



2023
Successfully developed the first Android 13 industrial-grade mobile computer certified by AER – EA660



2024
Successfully obtained Apple VAS Certification – PA768



2025
Successfully developed the first Windows on Arm rugged tablet – RT112 Windows



2026
Successfully supports Impinj Gen2X technology – EA530 UHF / PA768e UHF / RP300



Awards & Honors

Leveraging our deep technical expertise and forward-looking market layout, Unitech has consistently stood out in major global design and technology competitions over the years. From the early PA series to the latest generation of 5G rugged mobile terminals and wearable devices, our technological leadership, product durability, and aesthetic design have earned high acclaim from international professional judging panels. These honors bear witness to Unitech's preeminent leadership in the AIDC industry. Driven by our deep R&D heritage, we remain fully committed to advancing product upgrades, guiding enterprises across the threshold of digital transformation, and building a more agile, precise, and intelligent operational ecosystem.



1.2 Sustainability Management

1.2.1 Sustainable Development Strategy and Roadmap

Unitech adheres to its core values and guidelines of integrity in business operations, fully integrating the concept of sustainability into its business operations and decision-making processes. We focus on five key aspects, namely, "Sustainability Governance", "Sustainable Value Chain", "Environmental Sustainability", "Inclusive Workplace", and "Social Care", as the driving forces to gradually build a systematic and forward-looking sustainable development strategy and roadmap. Through these five aspects, Unitech not only strengthens internal governance and operational resilience, but also strives to collaborate with supply chains, employees, customers, and society to create long-term value, realizing a sustainable vision where the Company, environment, and society thrive together.



1.2.2 Alignment with the United Nations Sustainable Development Goals (SDGs)

Adhering to the philosophy of sustainable operations, Unitech continuously monitors global sustainability trends and adopts the United Nations Sustainable Development Goals (SDGs) as a critical reference direction for corporate sustainability management. Through management and actions across various dimensions, including corporate governance, environmental protection, talent development, product responsibility, and social engagement, the Company actively implements ESG sustainability concepts, striving to create long-term value for the mutual prosperity of the enterprise, society, and the environment. In 2025, Unitech continued to follow its sustainable development strategy and operational objectives, advancing various sustainability management measures aligned with corresponding SDGs to progressively deepen the effectiveness of sustainable governance.

SDGs	Management Approach	2025 SDGs Performance and Results
	Promote occupational safety and health management, health promotion activities, and employee health examinations to build a safe and healthy working environment.	• Achieved the goals of zero major occupational disasters and zero safety-related citations/fines; in 2025, a total of 8 minor general occupational incidents occurred, which were reviewed to strengthen preventive measures. • Achieved a 100% annual health examination rate for full-time employees (a total of 345 colleagues participated), providing multiple cancer and ultrasound screening items that exceed regulatory requirements. • Regularly conducted 12 environmental safety inspections within the year; organized 2 comprehensive emergency response fire evacuation drills, with a cumulative total of 145 participants.
	Provide employee education and training, professional skill cultivation, and management training courses to continuously enhance employee competencies and talent development.	• Launched diverse general education and professional transformation courses (such as AI applications and hazardous substance management), with total training hours for all employees reaching 7,751 hours and an average of 18.45 training hours per person. • All current employees completed two performance evaluations and two-way interviews (mid-year and year-end) as the basis for talent promotion and development.
	Establish a diverse, equal, and inclusive workplace environment, and implement fair employment and anti-discrimination policies.	• The proportion of global female employees reached 38.33%, and mid-to-high-level female executives (managerial level and above) accounted for 29.83%. • The Board of Directors includes 1 female director. • Conducted global diversity, equity, and inclusion (DEI) advocacy and training for all employees, reaching a 100% participation rate. • Implemented anti-harassment and integrity advocacy; the total number of group-wide harassment and discrimination complaints remained at 0 in 2025.
	Promote energy-saving management measures, improve energy efficiency, and evaluate the feasibility of introducing renewable energy and green power.	• In 2025, total energy consumption across global sites was 5,575 GJ; purchased electricity was 1,195,130 kWh; energy intensity was 2.27 GJ per million NTD of revenue. • Established diversified carbon reduction strategies through equipment replacement, green power procurement, solar photovoltaic construction, and the introduction of management systems. • Introduced low-power chips and smart power management to reduce product power consumption by 15% by 2030.
	Provide a stable employment environment, place importance on labor rights and employee benefits, and continuously enhance operational resilience and corporate competitiveness.	• Consolidated revenue reached NT$2.453 billion, with earnings per share (EPS) at NT$1.34, representing a 7% profit growth compared to the previous year. • In 2025, the new hire rate was 17.32% and the turnover rate was 18.27%. The average salary of full-time non-managerial employees grew by 0.7%. • The proportion of senior management hired from the local community reached 100%.

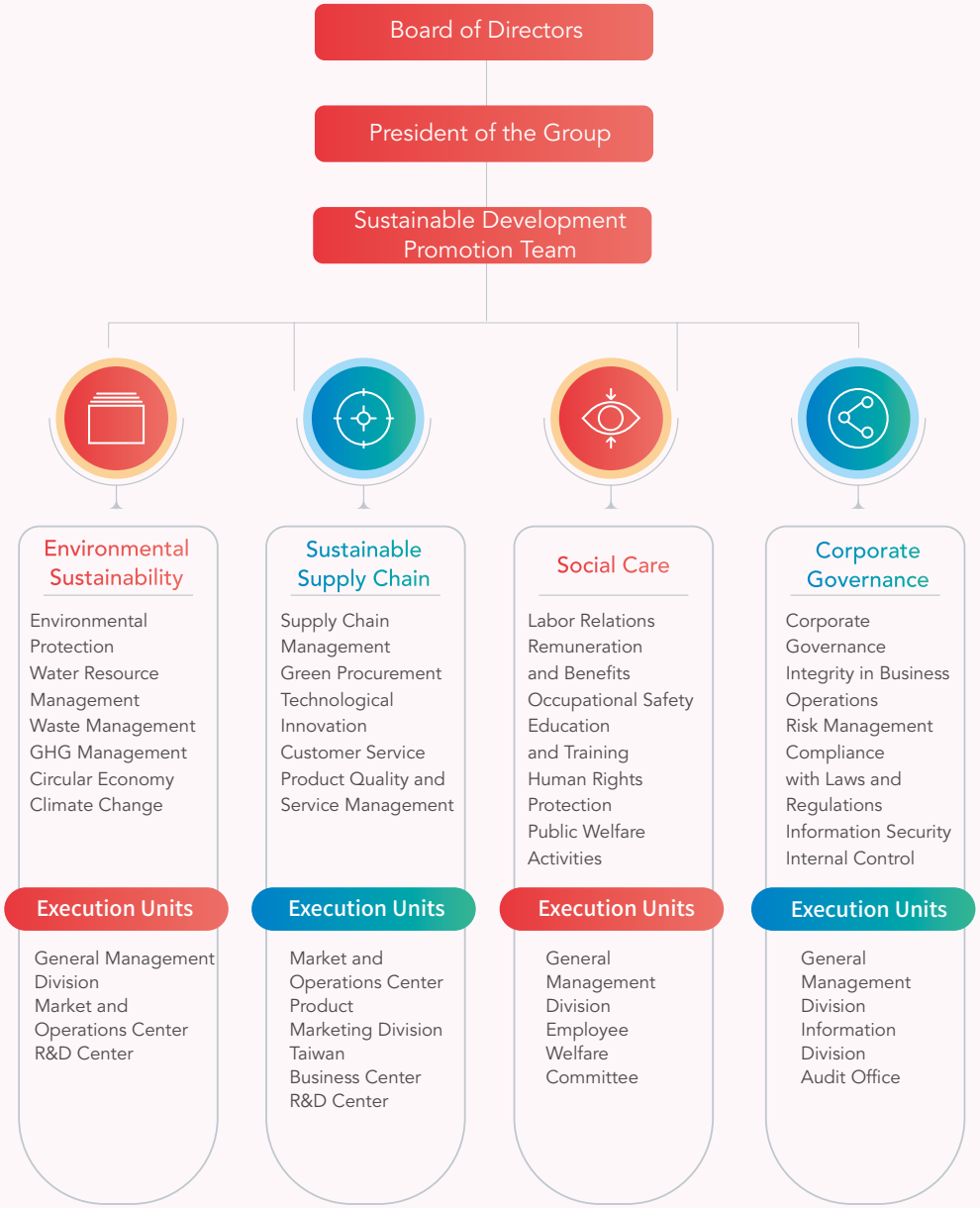
SDGs	Management Approach	2025 SDGs Performance and Results
	Promote equal employment, diverse talent development, and fair promotion systems to create a friendly and inclusive workplace.	• Strengthened identity verification and vetting procedures during recruitment and onboarding phases to ensure the implementation of fair treatment principles for employees. • Established a friendly workplace environment to support the continued employment of middle-aged and senior workers. • Complied with relevant labor laws and regulations; in 2025, there were no incidents of labor rights violations or penalties imposed by competent authorities due to regulatory breaches across the entire Group.
	Promote green product management, hazardous substance management, waste reduction, and resource recycling to implement sustainable supply chain management.	• Total waste treated was 78.43 tons, including 0.78 tons of hazardous waste, 100% of which was outsourced to qualified waste removal and disposal operators. • Reduced the packaging volume of industrial mobile computers by 48.5%, saving 51.5% of warehousing and transportation space. • 100% of products complied with EU RoHS, REACH, and WEEE hazardous substance management regulations and directives.
	Execute greenhouse gas inventories, energy management, and energy-saving and carbon-reduction measures to continuously minimize operational impacts on the environment.	• Adopted ISO 14064-1:2018 for organizational greenhouse gas inventories and obtained verification opinions from an independent third-party organization. • Completed transition risk and physical risk assessments based on the TCFD framework, and formulated corresponding measures such as disaster response, energy-saving, and carbon reduction. • Targeted net-zero emissions by 2050, continuously driving low-carbon transition and sustainable development actions.
	Implement integrity management, regulatory compliance, risk management, and information security management to strengthen corporate governance and internal control systems.	• Achieved a 100% completion rate for employee training on integrity management and business ethics; in 2025, the entire Group recorded zero litigation or confirmed cases regarding corruption, money laundering, unfair competition, or insider trading. • Convened 5 Board of Directors meetings in 2025 with an average attendance rate of 91%; independent directors accounted for 36%, and none exceeded a 9-year tenure; 100% of board members completed statutory continuing education hours. • Passed the surveillance audit for ISO 27001:2022 Information Security Management System; the protection systems successfully blocked approximately 640,000 malicious and spam email attacks; confirmed incidents of customer privacy violations and personal data leaks remained at 0.
	Establish long-term cooperative relationships with customers, suppliers, employees, and stakeholders to jointly advance sustainable development goals.	• Cumulatively, 98% of partner suppliers completed the signing of the "Supplier Corporate Social Responsibility Code of Conduct" and the "Conflict Minerals-Free Commitment". • Participated in 32 professional retail and logistics exhibitions locally and internationally; the annual customer satisfaction survey scored an average of 4.14 points out of 5. • Actively engaged in green deposits, earmarking funds through financial institutions meeting sustainability standards specifically to support environmental protection and low-carbon transition projects.

1.2.3 Sustainable Development Organization

To strengthen the Company's overall planning and execution efficiency across all aspects of environmental, social, and corporate governance (ESG), and to implement sustainable development strategies and goal management, Unitech officially established the "Sustainable Development Promotion Team" in May 2024 as a dedicated cross-departmental collaboration mechanism to promote the systematic operation of sustainable governance. The team operates under the guidance of senior management, with the CEO serving as the convener. Members include the highest-ranking executives from various departments such as the Taiwan Business Center, R&D Center, Market and Operations Center, Product Marketing Division, General Management Division, and Information Division, forming a task-oriented team dedicated to horizontally integrating resources across departments and vertically embedding ESG principles into daily operations and decision-making processes.

The Sustainable Development Promotion Team aligns its tasks with the Company's sustainable development direction, dividing them into the four key aspects of "Corporate Governance", "Social Care", "Sustainable Supply Chain", and "Environmental Sustainability" in order to advance related policies and action plans. The CEO is responsible for reviewing sustainable strategies and action plans, supervising the implementation progress of the promotion team, and leading the team to assist the Board of Directors in comprehensively advancing corporate sustainable development. The team's primary tasks include: identifying and reviewing material sustainability issues, setting goals and action plans, coordinating progress across departments, regularly tracking implementation results, and compiling an annual sustainability report. Through the systematic operational mechanism, the team strengthens sustainability governance capabilities, enhances corporate resilience, and increases long-term value.

The establishment of the team aims to coordinate the Company's short-, medium-, and long-term sustainability development goals, establish management guidelines, actively address issues of concern to stakeholders, and integrate strategic directions related to economy, environment, and human rights to ensure that sustainability development aligns with the Company's vision and core values. The completed sustainability report shall be reviewed by the President to confirm that all material topics are covered before being submitted to the Board of Directors for approval. The 2025 Sustainability Report was approved by the Board of Directors on August 5, 2026.



Sustainability Performance

Economy / Governance

- No major corruption, business integrity violations, or ethical incidents occurred in 2025.
- Independent directors accounted for 36% of the Board of Directors in 2025, exceeding one-third and outperforming regulatory requirements.
- Ranked in the 51% to 65% bracket in the 12th Corporate Governance Evaluation (FY2025).
- Consolidated revenue reached a record high of NT$2.453 billion in 2025, showing steady growth.
- Gross profit margin reached 34.21% in 2025, an increase of 2.08%.
- Earnings per share (EPS) grew by 7.2% in 2025.
- 100% of newly contracted suppliers in 2025 completed the signing of the "Supplier Corporate Social Responsibility Code of Conduct."
- Participated in the EcoVadis Global Sustainability Rating as an integrated Group for the first time in 2025, earning a "Silver" medal. Unitech ranked in the top 15% of evaluated companies globally across core indicators such as environment, labor and human rights, ethics, and sustainable procurement.



Product / Environment

- No major environmental pollution incidents or environmental regulatory penalties were recorded in 2025.
- The greenhouse gas inventory of the Taiwan headquarters passed external verification for ISO 14064-1:2018 in 2025, with Scope 1 and Scope 2 emissions decreasing by 0.1%, and Scope 3 emissions decreasing by 10.9%.
- Promoted the optimization of "dual software-hardware engines" in 2025, reducing the maximum power consumption of next-generation EA and HT series products by 14.3% and 36.4%, respectively.
- Achieved a product recycling and recovery rate of 97% in 2025 through the industrial PDA trade-in program in Taiwan and the WEEE recycling mechanism in Europe, effectively enhancing resource circularity benefits.
- Optimized the duty cycle design of the UHF wireless module in 2025, reducing operational power consumption by approximately 50% and improving energy efficiency.
- Introduced innovative flat EPE foam packaging (such as RP300) in 2025, saving 51.5% in warehousing and transportation space, and reducing the total cost of packaging materials (including labor hours) by 15.5%.
- Maintained an excellent track record of "zero major product recall incidents" throughout 2025.
- Continued to participate in green deposit programs in 2025, allocating funds to financial institutions that meet sustainability standards to ensure money is earmarked exclusively for supporting sustainable initiatives such as environmental protection, energy-saving, renewable energy, and low-carbon transition.

Employees / Society

- No incidents related to human rights violations, discrimination, or forced labor occurred in 2025.
- The average training hours for global employees reached 18.45 hours in 2025, with overall training capacity showing steady and robust improvement.
- Achieved a 100% employee participation rate in the "Labor and Human Rights Policy Course" and the "Global Business Integrity and Ethics Course" in 2025.
- The actual number of employed workers with disabilities met statutory requirements in 2025.
- The average salary of full-time non-managerial employees grew by 0.7% in 2025.
- The proportion of female managers reached 29.83% in 2025, continuing to foster a diverse and inclusive workplace.
- Achieved zero major occupational disasters and zero industrial safety penalties in 2025.
- Organized or participated in 3 blood donation drives and 1 charity bazaar in 2025.

1.3 Stakeholder Identification and Communication

Unitech follows the five core principles of the AA1000 Stakeholder Engagement Standard (SES)—Dependency, Responsibility, Influence, Tension, and Diverse Perspectives—comprehensively evaluating external entities that frequently interact with the Company and hold significant importance to daily operations. Through routine business contacts across internal departments and cross-departmental discussion mechanisms, the Sustainable Development Promotion Team continuously conducts stakeholder identification and evaluation. The Company has identified and confirmed six core stakeholder groups: Shareholders and Investors, Employees, Customers, Suppliers, Financial Institutions, and Community and Local Groups, serving as key targets for communication and management.In FY2025, the Company continued to review and optimize the existing stakeholder framework through an internal rolling adjustment mechanism, ensuring the appropriateness and completeness of identification results while strengthening the systematic consistency of the identification process. In engagement practices, Unitech utilizes diverse communication channels and engagement mechanisms to continuously collect and analyze sustainability topics of concern to various stakeholders. The Company responds to their needs and concerns in a timely manner, dedicating itself to deepening two-way communication and long-term mutual trust to enhance overall sustainability governance effectiveness.

Stakeholders	Issues of Concern	Communication Channels	Communication Frequency	Communication Achievements in 2025	Response Chapter
Employees **Significance to Unitech** Employees are the foundation of the Company's stable development and an important asset for Unitech's sustainable operations. The Company treats its employees with integrity and protects their rights and interests in accordance with the law.	• Operational Performance • Business Ethics • Employee Benefits and Care • Talent Cultivation and Development	• Labor-Management Meetings • Performance Reviews and Evaluations • Employee Complaint Hotline and Email • Education and Training Planning and Implementation • Employee Welfare Committee Meetings • Internal Website and Email Announcements • Dedicated Nurse Guidance and Consultation	Quarterly Annually Permanent Annually Quarterly Permanent Immediate	• Convened 4 labor-management meetings • The Group completed 100% of its performance evaluations • Received zero complaints of sexual harassment • Accumulated a total of 7,751 employee training hours, averaging 18.45 hours per person • Held 4 employee welfare committee meetings • Issued 24 announcements promoting employee health and well-being	CH5 Inclusive Workplace
Customers **Significance to Unitech** Unitech upholds the principles of Integrity, Excellence, Collaboration, and Sharing to provide customers with more comprehensive products and services and establish a partnership based on mutual trust and shared success with customers.	• Business Ethics • Compliance with Laws and Regulations • Information Security • Customer Relationship Management	• Innovative Technology Exhibitions/Product Briefings • Customer Service System/ Customer Service Hotline • Repair Center/After-sales Service/Technical Consultation • Business Contact Hotline/Email • Company Website	Annually Immediate Immediate As needed Permanent	• Participated in 32 domestic and international exhibitions • Held 4 product briefings • Accepted 4,550 online customer service cases • Completed 3,263 cases of customer education and training and technical support • Accepted 1,546 customer consultations, with a 100% response rate	CH3 Sustainable Value Chain

Stakeholders

Shareholders / Investors

Significance to Unitech

Unitech operates with integrity and upholds corporate governance principles, implementing a sound financial strategy to provide a stable long-term dividend policy and investment returns.

Issues of Concern	Communication Channels	Communication Frequency	Communication Achievements in 2025	Response Chapter
• Corporate Governance • Business Ethics • Operational Performance • Employee Benefits and Care	• Shareholders' Meeting • Investor Conference • Market Observation Post System • Issuance of Annual Report/ Financial Report • Investor Hotline and Investor Mailbox	Annually Annually As needed Annually/ Quarterly Permanent	• Held 1 shareholders' meeting • Participated in 1 session of investor conference • Published 23 major announcements in Chinese and English, respectively • Published 1 annual report in Chinese and English and four financial reports • 3 visits from institutional investors • Responded to all phone calls and emails from investors	CH2 Sustainability Governance

Stakeholders

Suppliers

Significance to Unitech

Unitech and its suppliers are stable and long-term partners. To ensure that products meet environmental protection and energy conservation standards and minimize environmental impact, the Company collaborates with suppliers to implement green environmental protection measures.

Issues of Concern	Communication Channels	Communication Frequency	Communication Achievements in 2025	Response Chapter
• Corporate Governance • Business Ethics • Operational Performance • Customer Relationship Management • Information Security	• Supplier Development and Evaluation • Supplier's Signing of a Letter of Commitment • Regular Supplier Evaluation • Supplier Meetings / Telephone / On-site Audits • Real-time Communication via Email • Stakeholder Section	As needed As needed Semi-annually As needed As needed As needed	• 144 suppliers have signed the Corporate Social Responsibility Code of Conduct Commitment Letter • 211 suppliers were evaluated in 2025, with an audit coverage rate of 100% • On-site audits were conducted for 3 suppliers	CH3 Sustainable Value Chain

Stakeholders

Financial Institutions

Significance to Unitech

Financial institutions are one of the sources of working capital for Unitech. Through positive interactions with banks, we maintain a foundation of mutual trust to ensure sustainable operations.

Issues of Concern	Communication Channels	Communication Frequency	Communication Achievements in 2025	Response Chapter
• Operational Performance • Compliance with Environmental Protection Regulations • Corporate Governance • Business Ethics • Compliance with Laws and Regulations	• Bank Visits • Email Correspondence • Telephone Communication • Market Observation Post System • Investor Conference	As needed As needed As needed As needed Annually	• 11 bank visits • Held 1 shareholders' meeting • Participated in 1 session of investor conference • Published 1 annual report in Chinese and English and four financial reports	CH2 Sustainability Governance

Stakeholders

Community and Local Groups

Significance to Unitech

We encourage participation in social welfare activities, care for the disadvantaged, leverage the power of local operations, give back to the community, contribute to society, and make Unitech a positive force in society.

Issues of Concern	Communication Channels	Communication Frequency	Communication Achievements in 2025	Response Chapter
• Corporate Governance • Business Ethics • Compliance with Laws and Regulations • Waste Management • Social Participation	• Donate to Charity Events • Participate in the Operations of Community Organizations • Sustainability Report • Website Announcements • Contact via Email or Telephone	As needed As needed Annually As needed As needed	• Participated in 1 charity sale event • Participated in 3 blood donation events	CH6 Social Care

1.4 Materiality Assessment Process

Based on the GRI Standards, and continuously referencing domestic and foreign sustainability initiatives, industry trends, regulatory developments, and company business strategies, Unitech identifies and evaluates material sustainability topics through a systematic process, serving as an important basis for sustainability management and information disclosure. The identification of the Company's material topics is primarily determined by the executive management team, who comprehensively consider company operational characteristics, industry development trends, sustainability risks and opportunities, and practical experience in stakeholder engagement over many years. This assessment is based on stakeholder concerns and related information, and is subsequently submitted to the Board of Directors for review and confirmation to ensure that the material topics reflect the actual operations and key areas of sustainability management.

To ensure the stability and consistency of material topic management, the Company adopts a mechanism to review material topics every two years. In 2024, the Company completed a re-identification of material topics in accordance with the material topic identification process.

Combining the results of management assessments and stakeholder engagements, and following review by the Board of Directors, the material topics for 2025 were confirmed to serve as the critical basis for sustainability strategy, management objectives, risk management, and sustainability information disclosure. During non-re-identification years, the Company continuously monitors the appropriateness of material topics through mechanisms such as stakeholder engagement, sustainability trend tracking, and risk monitoring. In the event of major operational changes, strategic adjustments, significant regulatory revisions, or major risk events, the Sustainable Development Committee will initiate a material topic re-assessment process in a timely manner, and submit it to the Board of Directors for review as needed, ensuring that the material topics and disclosure content continue to reflect the Company's current operational status, risks and opportunities, and stakeholder concerns.

1.4.1 Material Topic Identification Process



Stakeholder Identification

Through routine business interactions of various internal departments and cross-departmental discussions, and referencing peer practices and the five major principles of the AA1000 Stakeholder Engagement Standard (SES)—Dependency, Responsibility, Influence, Tension, and Diverse Perspectives—six main categories of stakeholders have been identified: shareholders and investors, employees, customers, suppliers, financial institutions, and communities and local groups.



Collecting Issues of Concern

In accordance with the GRI Standards, and with reference to IFRS Sustainability Disclosure Standards, SASB, international sustainability initiatives, peer material topics, regulatory trends, and company business strategies, a list of potential material topics was established through cross-departmental discussions among senior executives. A total of 21 sustainability topics covering economic, environmental, and social (including people and human rights) dimensions were summarized.



Material Topics Survey

The management team comprehensively evaluates the impact of various sustainability issues on company operations, strategic development, and risks and opportunities. Grounded in years of practical experience in stakeholder engagement, the team references stakeholder communication outcomes and related information, supplemented by questionnaire survey analysis, to serve as a reference for identifying and prioritizing material topics.



Assessing Issues of Impact

Senior executives (assistant vice president level and above) comprehensively assess the positive and negative impact significance and likelihood of occurrence of various sustainability issues on company operations, finances, and sustainable development. Through cross-departmental discussions, material topics are prioritized to confirm the material topics and their priority order, serving as the basis for submission to the Board of Directors for review.



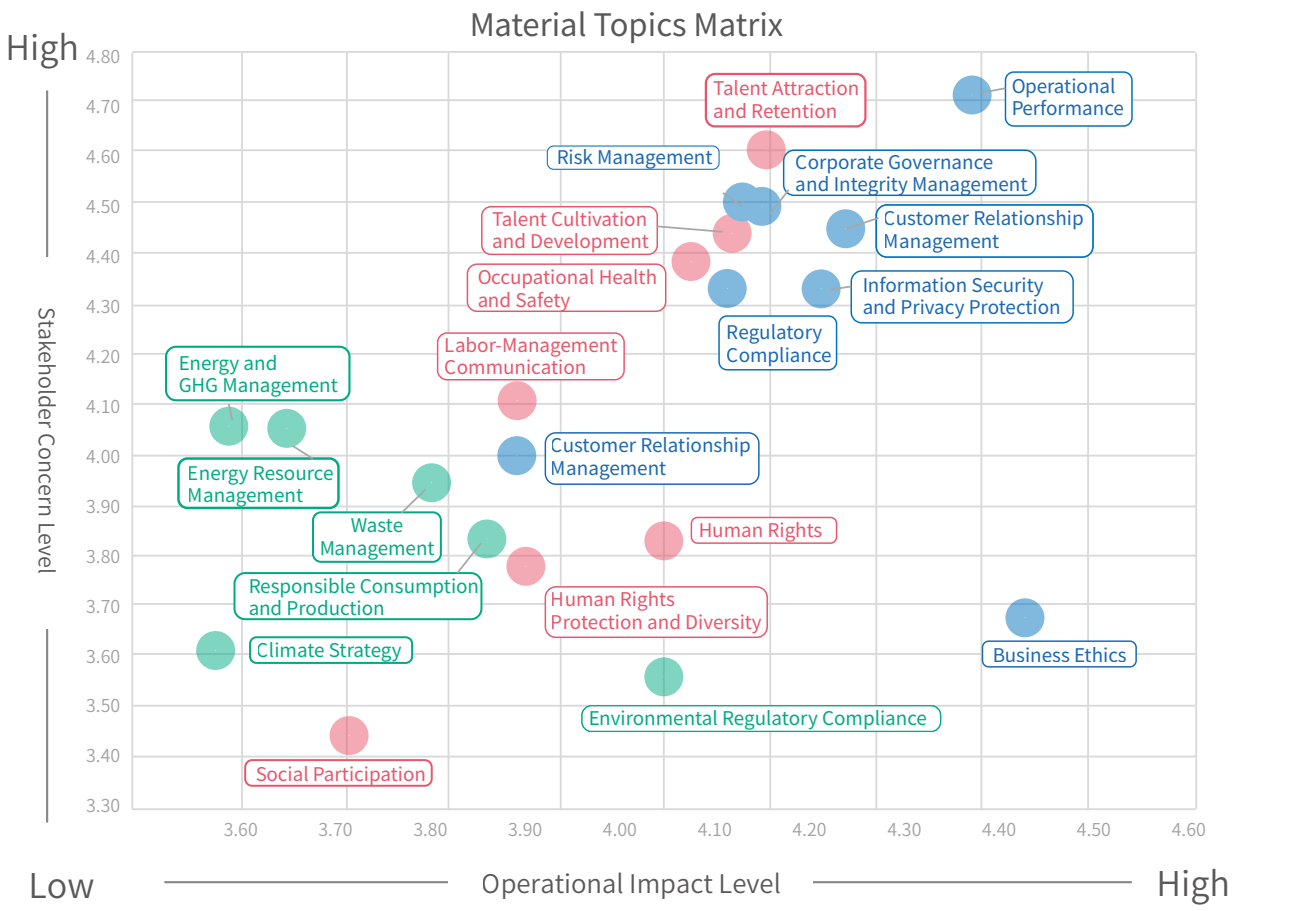
Confirming Material Topics and Management Objectives

Integrating the results of the materiality assessment, and following discussions by the CEO and the Sustainable Development Committee, the topics are submitted to the Board of Directors for review. A total of 10 material topics for 2025 to 2026 were confirmed. Among them, "Energy and Greenhouse Gas Management" was included as a self-selected material topic in response to international sustainable development trends. The management approach, response strategies, management objectives, and performance results of each material topic are disclosed in accordance with the GRI Standards.

1.4.2 Material Topics Matrix

In 2024, in accordance with the material topic identification process, the Company integrated the executive management team's assessment of operational strategies, risks, and opportunities, and referenced the results of stakeholder engagement and questionnaire survey analysis to comprehensively evaluate the level of impact of various issues on the Company's economy, environment, and society, as well as the level of concern among stakeholders. Following review and approval by the Board of Directors, ten material topics were confirmed, including: Operational Performance, Talent Attraction and Retention, Customer Relationship Management, Corporate Governance, Risk Management, Talent Cultivation and Development, Information Security, Occupational Health and Safety, Regulatory Compliance, and Energy and Greenhouse Gas Management, serving as a critical basis for the Company's sustainability strategy, management approaches, and information disclosure.

Considering that there were no major changes to the Company's business model, strategic direction, or external environment in fiscal year 2025, the material topics remain continuous. Therefore, the results of the material topic identification and the materiality matrix completed in 2024 have been retained as the foundation for sustainability management and information disclosure. The Company continues to monitor their appropriateness through rolling review mechanisms such as stakeholder engagement, sustainability trend tracking, and risk monitoring. In the event of major operational changes, strategic adjustments, significant regulatory revisions, or major risk events, a re-assessment of material topics will be initiated in a timely manner in accordance with established procedures to ensure that the material topics continuously reflect the current status of the Company's operations and the concerns of stakeholders.



Economic
- Corporate Governance and Integrity Management
- Risk Management
- Business Ethics
- Operational Performance
- Regulatory Compliance
- Information Security and Privacy Protection
- Customer Relationship Management

Environmental
- Energy and GHG Management
- Energy Resource Management
- Climate Strategy
- Responsible Consumption and Production
- Environmental Regulatory Compliance
- Waste Management

Social
- Talent Attraction and Retention
- Talent Cultivation and Development
- Labor-Management Communication
- Occupational Health and Safety
- Human Rights
- Human Rights Protection and Diversity
- Social Participation

1.4.3 Material Topics Identification Results

Aspects	Material Topics	Value Chain Boundary Impact			Corresponding GRI Topics	Corresponding SDGs	Corresponding Sections of This Report
		Within the Organization	Outside the Organization				
		Unitech	Suppliers	Customers			
Economic aspect	Corporate Governance and Integrity Management	●	●	●	GRI 205 Anti-corruption GRI 206 Anti-competitive Behavior	16	2.2 Ethical Corporate Management
Economic aspect	Operational Performance	●	●	●	GRI 201 Economic Performance	8	2.4 Operational Performance
Economic aspect	Risk Management	●	●	●	Self-assessed Material Topic	16	2.5 Risk Management
Economic aspect	Regulatory Compliance	●	●	●	GRI 2-27 Compliance with Laws and Regulations	10, 16	2.3 Regulatory Compliance
Economic aspect	Information Security and Privacy Protection	●	●	●	GRI 418 Customer Privacy / Information Security and Privacy Protection	16	2.6 Information Security and Privacy Protection
Economic aspect	Customer Relationship Management	●	●	●	GRI 416 Customer Health and Safety	12, 17	3.2 Customer Relationship Management
Environmental aspect	Energy and GHG Management	●	●	●	GRI 302 Energy GRI 305 Emissions	6, 7, 12, 13	4.2 Energy and GHG Management
Social aspect	Talent Attraction and Retention	●			GRI 401 Employment	5, 8, 10	5.2 Talent Attraction and Retention
Social aspect	Talent Cultivation and Development	●			GRI 404 Training and Education	4	5.3 Talent Cultivation and Development
Social aspect	Occupational Health and Safety	●	●		GRI 403 Occupational Health and Safety	3	5.4 Occupational Health and Safety

· ● : Direct Impact ● : Indirect Impact

1.4.4 Material Topics Management Guidelines and Effectiveness

Material Topics	Corporate Governance and Integrity Management	
Impact Description	Corporate governance is the foundation of sustainable business operations. Unitech adheres to the principles of stable operations, integrity, and honesty, continuously optimizes its corporate governance structure, and establishes transparent and effective management and supervision mechanisms to ensure operational efficiency and decision-making quality. Incomplete corporate governance mechanisms or the occurrence of risks due to inadequate management can exert a substantial impact on business operations, potentially leading to operational disruptions, increased financial risks, and damage to the Company's reputation and investor confidence.	
Policy Commitments	Adhere to relevant domestic and international laws and regulations, implement corporate governance principles, establish transparent, accountable, and effective management systems, and promote various operational and management initiatives in accordance with the governance guidelines and Company policies approved by the Board of Directors. Ensure that all operational activities comply with ethical standards and legal requirements, achieve stable operational performance to create long-term value, reward shareholders and all stakeholders, and realize the goal of sustainable corporate development.	
Action Plans	1. Regularly convene Board meetings to improve corporate governance-related regulations. 2. Arrange for Board members to participate in courses on corporate governance, financial reporting, internal controls, and sustainable development on an annual basis in accordance with regulations to enhance the overall functions of the Board of Directors. 3. Improve governance systems and internal regulations to ensure alignment with the latest regulations and practical requirements. 4. Ensure information transparency and communication with stakeholders by actively disclosing financial and non-financial information through annual reports, shareholder meetings, the Company website, and sustainability reports, thereby safeguarding the right to know of shareholders and stakeholders.	
Evaluation Mechanisms	1. The Board of Directors and various functional committees conduct annual performance self-evaluations to review their operational effectiveness and fulfillment of responsibilities, serving as a basis for subsequent improvements. 2. Actively implement various corporate governance indicators and review relevant operational strategies based on corporate governance evaluation results, serving as a reference for improving governance quality and planning future directions. 3. The internal audit unit regularly reviews the implementation of corporate governance systems to ensure practical implementation and continuous improvement.	
Management Goals	Short-term Goals (2025)	Medium-to Long-term Goals (2026-2030)
	1. Board members receive continuing education and undergo annual performance evaluations in accordance with regulations. 2. Enhance communication efficiency with stakeholders by optimizing "stakeholder communication channels" and consistently implementing the "spokesperson system," and appropriately address issues of concern to stakeholders.	1. Strengthen Board diversity, with women holding at least one-third of Board seats. 2. Continuously improve corporate governance evaluation performance to achieve an excellent rating. 3. Enhance transparency in information disclosure and expand communication mechanisms with diverse stakeholders. 4. Establish a sustainability-oriented corporate culture and performance-linked system.
Status of Achievements in 2025	1. Details on the continuing education and performance evaluations of Board members in accordance with regulations are provided in the section headed "2.1 Corporate Governance" of this Report. 2. Communication with stakeholders was reported to the Board of Directors on November 11, 2025.	
Stakeholder Engagement	• Regularly disclose corporate governance information on the Market Observation Post System, Company website, and sustainability reports • Internal and external grievance channels • Official website suggestion mailbox	Responsible Units: Corporate Governance Unit, Audit Office
Grievance Mechanism	Email: invest@tw.ute.com Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. On-site complaint: Handled by the Company's Audit Office (The Company strictly protects whistleblowers, prohibits any form of retaliation, and ensures information confidentiality)	

Material Topics	Operational Performance	
Impact Description	Sound financial performance and profitability are the foundation for a company's sustainable development. Through sound business strategies, operational performance can be effectively enhanced, thereby achieving long-term development goals. On the contrary, poor operational performance may not only undermine investor confidence, but also reduce customer trust in the Company, thereby negatively affecting the Company's image and development.	
Policy Commitments	Adhering to a prudent financial strategy, we are committed to maintaining a sound capital structure and cash flow management to ensure stable operational growth. This enables the Company to provide shareholders with a long-term stable dividend policy and reasonable investment returns, demonstrating our commitment to protecting shareholder interests and pursuing sustainable development.	
Action Plans	1. Regularly review operational performance to ensure that targets are met and continuous improvement is achieved. 2. Optimize sales processes to improve product and service quality. 3. Continuously research and develop innovative products and applications to strengthen market competitiveness.	
Evaluation Mechanisms	1. Financial reports/annual reports/Market Observation Post System. 2. Hold monthly management meetings to report on the operations of each unit as well as revenue and profitability. 3. Hold regular Board meetings to report operational performance to the Board of Directors.	
Management Goals	Short-term Goals (2025)	Medium-to Long-term Goals (2026-2030)
	1. Execute the Company's annual operating plan to achieve overall operating goals. 2. Hold investor conferences and disclose relevant operating and governance matters on the official website. 3. Improve financial operations to respond to changes in industry and market trends.	1. Achieve annual operational goals. 2. Continue to invest in technological innovation activities. 3. Continuously enhance product quality and value to gain customer trust and secure a leading position in the industry.
Status of Achievements in 2025	In 2025, consolidated revenue was NT$2.453 billion, operating income was NT$110 million, and net income after tax was NT$101 million; earnings per share (EPS) was NT$1.34.	
Stakeholder Engagement	• Stakeholders may review the Company's financial performance through Board meetings and annual reports • The Company communicates with investors through investor conferences and shareholders' meetings from time to time, providing updates on industry developments and company operations • The Company has established a spokesperson system and an investor services section on its website to respond to stakeholder inquiries and communications	Responsible Units: Various departments of the Company
Grievance Mechanism	Email: invest@tw.ute.com Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. On-site complaint: Handled by the Company's Audit Office (The Company strictly protects whistleblowers, prohibits any form of retaliation, and ensures information confidentiality)	

Material Topics	Risk Management	
Impact Description	Establish a sound risk management mechanism to effectively mitigate the impact of operational and financial risks; in the absence of proper control, sudden major risks may lead to business interruption, financial losses, and damage to reputation.	
Policy Commitments	Adhering to the principles of integrity and honesty, we are committed to establishing a robust and transparent corporate governance framework, strictly implementing risk management measures to protect the rights and interests of shareholders, employees, and other stakeholders, and ensuring that the Company achieves sustainable growth, while realizing its long-term goal of sustainable operations.	
Action Plans	1. The Company has established various operational procedures and related guidelines for all departments to follow, ensuring that departments can respond swiftly to mitigate damage and restore normal operations promptly. 2. Based on the Company's overall operational strategy, we assess operational risks and develop response measures, with an aim of continuously optimizing risk management and operational processes.	
Evaluation Mechanisms	1. The Audit Office develops an annual audit plan based on the results of risk assessments to comprehensively review the effectiveness of internal control systems. Based on the audit results, it prepares audit reports and follow-up reports, regularly summarizes the status of audit implementation, and reports to the Board of Directors to ensure the implementation and continuous improvement of risk management. 2. By establishing a sound governance structure and rigorous internal control mechanisms, the Company ensures that all employees and operational procedures strictly comply with relevant laws and regulations as well as Company policies, thereby reducing operational risks and ensuring the Company's compliant operations.	
Management Goals	Short-term Goals (2025)	Medium-to Long-term Goals (2026-2030)
	1. In accordance with the Company's "Risk Management Policy," we continue to promote the whole-process management of risk identification, assessment, measurement, monitoring, and communication to ensure transparency of risk information and regular reporting to the Board of Directors, thereby enhancing the effectiveness of risk governance. 2. Adopt the TCFD (Task Force on Climate-related Financial Disclosures) framework to identify and assess climate-related risks and opportunities, develop specific management measures, and strengthen the Company's resilience and competitiveness in addressing climate change issues.	1. Continuously track the latest trends and regulations in risk management at home and abroad, regularly review and optimize the Company's risk management system, enhance overall risk identification and prevention capabilities, and strengthen corporate resilience and sustainable operations. 2. Actively monitor and implement the latest developments and requirements of the TCFD and IFRS Sustainability Disclosure Standards S1 and S2, improve climate risk management and information disclosure, ensure compliance with international standards, and enhance corporate transparency and sustainable competitiveness.
Status of Achievements in 2025	1. In 2025, the Audit Office issued a total of 47 audit reports and submitted them to the Board of Directors on a quarterly basis. 2. Completed the TCFD climate-related financial disclosure risk and opportunity assessment.	
Stakeholder Engagement	• Regularly disclose risk management information on the Company website, annual reports, and sustainability reports • Regularly report to the Board of Directors based on the audit implementation status	Responsible Units: Corporate Governance Unit, Audit Office
Grievance Mechanism	Email: invest@tw.ute.com Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. On-site complaint: Handled by the Company's Audit Office (The Company strictly protects whistleblowers, prohibits any form of retaliation, and ensures information confidentiality)	

Material Topics	Regulatory Compliance	
Impact Description	Strictly comply with relevant government regulations to prevent non-compliance incidents from affecting the Company's continuous operations. Failure to comply may result in fines, litigation, and regulatory penalties, damaging the Company's corporate image.	
Policy Commitments	Adhere to the core value of integrity in business operations, encourage all employees to strictly comply with relevant laws, regulations, and Company rules, ensure that all commercial activities are conducted within a legal and compliant framework, maintain the corporate reputation, and protect the rights and interests of stakeholders.	
Action Plans	1. Continuously monitor changes in domestic and international policies and regulations to ensure that all Company operations comply with legal requirements. 2. Strictly adhere to all government laws and regulations to ensure compliance in business operations. 3. Regularly conduct education and training and awareness campaigns to reinforce employees' legal awareness and compliance culture.	
Evaluation Mechanisms	1. Regularly conduct internal audits and external compliance reviews in accordance with internal management review procedures to promptly identify and address potential regulatory risks to ensure that the Company's operations comply with legal regulations. 2. Establish robust internal and external complaint channels to proactively monitor and verify any reports, complaints, administrative penalties, or litigation arising from violations of laws and regulations or principles of integrity in business operations, and implement response measures in a timely manner.	
Management Goals	Short-term Goals (2025)	Medium-to Long-term Goals (2026-2030)
	1. Conduct employee anti-corruption and integrity education and training and compliance awareness campaigns. 2. Violations of economic regulations or integrity and corruption cases: 0 cases. 3. Violations of environmental regulations or fines: 0 cases. 4. Major integrity violations and corruption cases: 0 cases.	1. Continue to implement anti-corruption, integrity education and training, and compliance awareness campaigns, with a 100% completion rate. 2. Violations of economic regulations or integrity and corruption cases: 0 cases. 3. Violations of environmental regulations or fines: 0 cases. 4. Continue to strengthen internal control systems.
Status of Achievements in 2025	1. There were no legal actions related to violations of product and service safety regulations, marketing and communication incidents, or anti-competitive behavior, anti-trust, and monopoly practices in 2025. 2. There were no incidents of customer privacy violations or data breaches in 2025. 3. There were no incidents of violating regulations in relation to people (including human rights) or payment of fines in 2025. 4. There were no environmental penalties in 2025.	
Stakeholder Engagement	• The official website has set up a stakeholder section as a channel for communication between stakeholders and the Company • The Company has established a whistleblower reporting mailbox so that stakeholders can immediately disclose or prevent the occurrence of improper behavior	Responsible Units: Audit Office, Legal Department
Grievance Mechanism	Email: invest@tw.ute.com Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. On-site complaint: Handled by the Company's Audit Office (The Company strictly protects whistleblowers, prohibits any form of retaliation, and ensures information confidentiality)	

Material Topics	Information Security and Privacy Protection	
Impact Description	Information security can effectively protect corporate data and systems, enhance customer trust and corporate reputation, ensure business continuity, and reduce economic losses. It also helps companies comply with regulations and mitigate legal risks. However, information security measures may also increase costs and management burdens. Overly strict controls may affect work efficiency, and even so, it is impossible to completely eliminate all security risks.	
Policy Commitments	Continuously strengthen the policy of "implementing information security, ensuring continuous operations, and improving service quality ", and establish an information security management system centered on "confidentiality, integrity, and availability". Clearly guide employees to strictly enforce information security measures to protect the rights and interests of the Company, customers, and partners.	
Action Plans	1. Establish an information security risk assessment mechanism, account control, and permission management. 2. Build a hacker attack defense system and backup recovery plan. 3. Strengthen employee information security training to enhance the information security awareness and practical skills of all employees.	
Evaluation Mechanisms	1. Regularly report on information security implementation to the President annually, conduct a comprehensive review and strategic adjustments to ensure the achievement of management goals. 2. Conduct internal and external audits annually to comprehensively review the operational effectiveness and compliance of information and information security management systems, and promote continuous improvement measures to strengthen protective capabilities.	
Management Goals	Short-term Goals (2025)	Medium-to Long-term Goals (2026-2030)
	1. Conduct at least 2 sessions of information security education and training annually for new and existing employees to enhance the information security awareness and practical skills of all employees. 2. Maintain a 100% record of no data breaches across the entire plant, with major information security incidents = 0. 3. Continue to promote and obtain ISO 27001 information security management system certification to ensure the effective operation and continuous improvement of the management system.	1. Conduct 1 information security drill annually, as well as design and implement disaster recovery drills for key systems and facilities to enhance the organization's response and recovery capabilities. 2. Continuously maintain and regularly update ISO 27001 information security management system certification to ensure ongoing compliance with regulatory requirements and best practice standards. 3. Maintain a 100% record of no data breaches across the entire plant, with major information security incidents = 0.
Status of Achievements in 2025	1. Conducted 2 sessions of information security education and training for new employees in 2025 to enhance employees' awareness of information security. 2. No information security incidents or personal data breaches occurred in 2025, and no complaints were received from suppliers, customers, or other stakeholders regarding sensitive data. 3. ISO 27001:2022 information security management system was successfully re-certified on September 17, 2025, ensuring continued compliance with standard requirements.	
Stakeholder Engagement	• The "Corporate Governance Operations" section of the official website includes the status of information security risk management to keep stakeholders informed.	Responsible Units Information Division
Grievance Mechanism	Email: info-security@tw.ute.com Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. On-site complaint: Handled by the Company's Audit Office (The Company strictly protects whistleblowers, prohibits any form of retaliation, and ensures information confidentiality)	

Material Topics	Customer Relationship Management	
Impact Description	Customer service quality, repair efficiency, and satisfaction performance exert a direct impact on a company's brand image and customer loyalty, which in turn have a substantial impact on sales performance and revenue. If customer service needs are not properly addressed, it may lead to a decline in customer trust or an inability to effectively protect the confidential or personal information provided by customers, potentially resulting in data breaches, privacy infringement disputes, or legal litigation.	
Policy Commitments	Adhering to the integrity, transparency, and customer-oriented principles, we will continuously strengthen customer relationship management to build long-term trust-based relationships. By providing high-quality products and services, promptly addressing customer needs, and protecting customer privacy, we aim to enhance customer satisfaction and loyalty, thereby establishing a customer-oriented and sustainable business model.	
Action Plans	1. Continuously collect customer feedback through multiple channels and optimize product design and service processes based on the feedback to ensure that the solutions provided meet customers' actual operational needs. 2. Conduct regular customer satisfaction surveys to understand service quality performance and areas for improvement, while commencing R&D on green products with energy-saving and low-consumption characteristics to provide customers with solutions that offer environmental value. 3. Expand digital customer engagement channels, including the official website, social media, and technical support apps, so as to enhance real-time interaction with customers and convenience. 4. Fully implement the Personal Data Protection Act and international data privacy standards, continuously strengthen personal data management policies and information security processes, and conduct regular education and training and audit mechanisms to ensure compliance and security in customer data processing, thereby reducing potential information risks.	
Evaluation Mechanisms	1. Conduct monthly business review meetings to ensure that customer complaint and feedback mechanisms are effectively implemented and improved. 2. Implement internal audits in accordance with ISO 9001 quality management system standards. 3. Conduct annual customer satisfaction survey.	
Management Goals	Short-term Goals (2025)	Medium-to Long-term Goals (2026-2030)
	1. Participate in international exhibitions to communicate directly with customers face-to-face, and collect actual needs and suggestions regarding product functionality, application scenarios, aftersales service, and technical support in a timely manner. 2. Collect customer feedback through customer satisfaction surveys and promptly respond with improvements to continuously enhance customer satisfaction. 3. Participate in EcoVadis sustainability rating coaching/consulting.	1. Continuously deliver customer products, services, contracts, and projects with high efficiency and quality to solidify customer loyalty. 2. Complete the EcoVadis sustainability rating program. 3. Enhance the coverage and analytical depth of customer satisfaction surveys, improve response efficiency and improvement transparency, and continuously strengthen customer experience and relationship management performance.
Status of Achievements in 2025	1. Participated in 32 retail and logistics exhibitions at home and abroad in 2025. 2. The average satisfaction rating in 2025 was 4.14 points (out of 5), and customer feedback was provided to relevant internal departments for analysis and review	
Stakeholder Engagement	• Company website • Domestic and international repair centers and after-sales service locations • Customer service/complaint hotline	Responsible Units: Taiwan Operations Center, Asia-Pacific Operations Center, Product Marketing Division
Grievance Mechanism	Email: Interested_party@tw.ute.com Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. On-site complaint: Handled by the Company's Audit Office (The Company strictly protects whistleblowers, prohibits any form of retaliation, and ensures information confidentiality)	

Material Topics	Energy and GHG Management	
Impact Description	Energy and GHG management help reduce a company's carbon emissions, enhance environmental responsibility image, meet stakeholder expectations, and strengthen market competitiveness and investment appeal. On the contrary, poor management may result in excessive emissions, damage the company's reputation, increase compliance risks, and affect investor confidence and customer orders, thereby negatively affecting operations.	
Policy Commitments	Encourage energy conservation and waste reduction, improve resource utilization efficiency, reduce the harm and resource consumption caused by the Company's operations to society and the environment, and comply with relevant environmental protection regulations. We are committed to promoting environmental awareness, implementing sustainable business strategies, and ensuring that the Company's growth takes into account environmental protection and social responsibility.	
Action Plans	1. Conduct a comprehensive inventory of GHG emissions across all offices in accordance with ISO 14064-1 standards to ensure data completeness and accuracy. 2. Commission a reputable third-party verification body to validate the inventory results to enhance the credibility and transparency of the report. 3. Introduce an Energy Management System (EMS) and carbon emissions data analysis tools. 4. Prioritize the use of high-efficiency equipment and energy-saving lighting.	
Evaluation Mechanisms	1. Conduct regular internal audits of ISO 14064-1 GHG inventories to ensure data accuracy and the implementation of management systems. 2. Commission a third-party verification body to conduct ISO 14064-1 inventory verification to enhance data transparency and reliability. 3. Regularly review GHG emissions and energy management performance through the ISO 14001 Environmental Management System to facilitate continuous improvement and compliance management.	
Management Goals	Short-term Goals (2025)	Medium-to Long-term Goals (2026-2030)
	1. Introduce the ISO 14064-1 GHG inventory system, complete GHG emissions inventories and third-party verification for all operational sites, and ensure data accuracy and transparency. 2. Introduce the TCFD framework, systematically identify climate-related risks and opportunities, develop risk management strategies, and effectively mitigate the potential impacts of climate change on business operations and finances.	1. Reduce combined Scopes 1 and 2 carbon emissions by 0.5% annually, achieving a total reduction of 3% by 2030. 2. Reduce Scope 3 emissions intensity (tCO2e per NT$1 million of revenue) by an average of 0.5% annually, achieving a cumulative reduction of 3% by 2030. 3. Introduce renewable energy, achieving a 5% share of green electricity usage by 2030. 4. Gradually promote product carbon footprint calculations and establish a carbon emissions assessment mechanism for the lifecycle of major products. 5. Assess and plan the introduction of ISO 50001 energy management system certification.
Status of Achievements in 2025	1. Introduced the ISO 14064-1 standard in 2025, completed GHG inventory for offices in all regions of Taiwan, and obtained ISO 14064 GHG third-party verification. 2. Completed climate risk and opportunity assessment under the Task Force on Climate-related Financial Disclosures (TCFD) framework to strengthen the Company's climate change risk management capabilities.	
Stakeholder Engagement	• Disclosed carbon emission reduction performance on the Company website and in the sustainability report • Regularly report relevant information to the competent authorities	Responsible Units: General Management Division
Grievance Mechanism	Email: ESGcir@tw.ute.com Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. On-site complaint: Handled by the Company's Audit Office (The Company strictly protects whistleblowers, prohibits any form of retaliation, and ensures information confidentiality)	

Material Topics	Talent Attraction and Retention	
Impact Description	Talent attraction and retention enables the Company to stabilize core teams, improve product and service quality and production efficiency, and enhance competitiveness. On the contrary, inadequate compensation and benefits systems may lead to the loss of talent, thus affecting organizational operations and innovation capabilities.	
Policy Commitments	Create a fair, open, and mutually respectful work environment to enable employees to fully utilize their expertise and actively participate in business decision-making. At the same time, strictly adhere to relevant labor laws, firmly prohibit the use of child labor, promote gender and racial equality, and prohibit any form of discrimination or inhumane treatment, ensuring the full protection of employee rights and interests. Wages and benefits are implemented in accordance with local regulations and standards to ensure legal compliance and promote employee well-being.	
Action Plans	1. Adjust salaries based on competency evaluation results to ensure a market-competitive compensation structure. Maintain annual salary increase targets to motivate continuous employee growth and contribution. 2. Continuously refine the performance appraisal system. Implement differentiated bonus mechanisms for administrative staff and sales units, and distribute performance bonuses and sales achievement bonuses respectively to enhance employee motivation and team goal attainment.	
Evaluation Mechanisms	1. Regularly convene labor-management meetings to strengthen two-way communication and collaboration, foster harmonious labor-management relations, and promptly address employee concerns. 2. Continuously track and analyze employment and turnover rates as key indicators for evaluating recruitment effectiveness and talent retention strategies, thereby enhancing workforce stability and organizational operational efficiency.	
Management Goals	Short-term Goals (2025)	Medium-to Long-term Goals (2026-2030)
	1. Continuously attract outstanding talent to join the Company through job banks, campus recruitment, and diverse hiring channels. 2. Offer benefits superior to Labor Standards Act requirements, such as additional leave, health checkups, and employee care programs, to enhance satisfaction and retention.	1. Continuously implement a competency-based salary adjustment mechanism, conduct annual salary increases based on employee performance and competency evaluation results to maintain stable growth and fairness of the salary structure. 2. Continuously optimize the compensation system by integrating Company operational performance and departmental goals, and regularly review and adjust the bonus system to strengthen the link between incentive effectiveness and employee contributions. 3. Participate annually in market salary surveys conducted by external consulting firms as the basis for compensation system adjustments, ensuring the Company's overall compensation remains competitive in the market and enhancing its ability to attract and retain talent.
Status of Achievements in 2025	1. Hosted 3 campus recruitment events and 2 job fairs in 2025. 2. New hire rate of 17.32%; employee turnover rate of 18.27%.	
Stakeholder Engagement	• Posted vacancies on job banks, Established a talent recruitment section on the Company intranet, and offer employees referral bonuses • Established an Employee Welfare Committee to execute various benefit programs	Responsible Units Human Resources Department
Grievance Mechanism	Email: CoC@tw.ute.com Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. On-site complaint: Handled by the Company's Audit Office (The Company strictly protects whistleblowers, prohibits any form of retaliation, and ensures information confidentiality)	

Material Topics	Talent Cultivation and Development	
Impact Description	Talent cultivation and development enhance employees' professional capabilities and overall organizational competitiveness, strengthen team performance, and promote sustainable corporate development. On the contrary, the absence of systematic training and career development planning may lead to inadequate employee competencies and increased turnover rate, ultimately affecting operational efficiency and market competitiveness.	
Policy Commitments	Create a continuous learning workplace environment, provide employees with diverse educational training and learning opportunities, as well as encourage proactive learning and skill advancement to enhance overall talent quality and core technical capabilities. By establishing a diverse, autonomous, and high-quality learning culture, we strengthen employee competency development, further boosting organizational competitiveness and sustainable growth momentum.	
Action Plans	1. Regularly plan and deliver competency training programs for new hires and existing staff to facilitate rapid workplace integration, enhance professional knowledge and skills, and improve overall work efficiency and service quality. 2. Establish a talent development mechanism featuring tailored training plans aligned with career development stages. This includes diverse methods such as OJT mentoring by supervisors, internal courses, external professional training, college and university partnerships, and domestic/international assignments to comprehensively strengthen key personnel's capabilities and perspectives.	
Evaluation Mechanisms	1. Education and training implementation rate: Regularly track course offerings and attendance as the basis for curriculum planning and resource allocation, ensuring effective achievement of training objectives. 2. Education and training feedback: Collect post-course feedback from employees to understand learning effectiveness and identify gaps in needs, serving as a reference for future course optimization and individual development planning. 3. Education and training satisfaction surveys: Conduct post-training satisfaction surveys to evaluate course content, instructor performance, and learning environment, thereby enhancing overall learning quality and employee participation. 4. Tracking of post-training effectiveness: Evaluate the effectiveness of applying key courses to work after training, with department managers providing feedback to strengthen the connection between training and practical application.	
Management Goals	Short-term Goals (2025)	Medium-to Long-term Goals (2026-2030)
	1. Continuously plan and deliver diverse training programs through in-person or online learning methods to enhance employees' professional capabilities and learning flexibility, with an arrangement of at least 10 sessions annually. 2. Conduct mid-year and year-end performance evaluations regularly. Integrate evaluation results as the basis for training needs analysis and talent development planning to strengthen employee career development planning and competency enhancement.	1. Continuously expand and optimize training content. Combine online learning platforms to promote self-directed learning. Regularly assess training effectiveness to ensure that learning outcomes can be applied in practice. Achieve an average annual training of 16 hours per employee by 2030. 2. Develop annual training plans to establish a diversified education and training system, and offer rich and diversified learning resources and participation channels to enhance overall professional competence and growth opportunities for employees. 3. Design tailored mentoring and development programs for different functional roles, while continuously refining career transition and promotion systems. This promotes diverse talent development and step-by-step career planning, aiming to achieve 100% participation of supervisors in leadership or professional training courses annually by 2030.
Status of Achievements in 2025	1. Conducted 2 new employee training sessions and on-the-job coaching in 2025 to help new hires quickly adapt to the work environment. 2. Delivered a total of 7,751 hours of employee training in 2025, with an average of 18.45 training hours per person, enhancing overall employee professional capabilities. 3. Completed mid-year and year-end performance evaluations for all employees in 2025, strengthening goal management and development tracking of employees.	
Stakeholder Engagement	• Labor-Management Meetings • Employee suggestion mailbox	Responsible Units: Human Resources Department
Grievance Mechanism	Email: CoC@tw.ute.com Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. On-site complaint: Handled by the Company's Audit Office (The Company strictly protects whistleblowers, prohibits any form of retaliation, and ensures information confidentiality	

Material Topics	Occupational Health and Safety	
Impact Description	Appropriate occupational health and safety management reduces accidents and occupational diseases, as well as enhances employee well-being and productivity, thereby strengthening corporate image and operational stability. On the contrary, inadequate safety measures increase risks of employee injury or illness, leading to production disruptions, legal liabilities, and reputational damage, which all exert severe negative impacts on the enterprise.	
Policy Commitments	Create a safe and healthy work environment, and prioritize employees' physical and mental well-being. Through continuous safety and health education, training, and awareness campaigns, we strengthen risk prevention awareness, reduce accidents and occupational diseases, and ensure that employees can work without concerns in a safe and comfortable environment.	
Action Plans	1. Arrange regular health check-ups annually for all employees to detect health issues early and assist in improvement, promoting comprehensive employee health management. 2. Hold regular occupational safety and health training, first aid training, and emergency response drills annually to enhance employees' ability to respond to unexpected incidents and improve team collaboration efficiency. 3. Employ dedicated nurses to provide health consultation services, advance environmental safety awareness and improvement measures, and continuously monitor employee health status and needs. 4. Conduct monthly workplace safety inspections to ensure that site facilities meet safety standards, promptly eliminate potential hazards, and safeguard employee safety.	
Evaluation Mechanisms	1. Convene annual environmental, health, and safety management review meetings to inspect the implementation of safety and health policies and the progress of improvement plans. 2. Conduct detailed investigations and analyses for each incident, develop preventive measures, and track their implementation effectiveness. 3. Continuously utilize environmental safety maintenance checklists to regularly inspect and document workplace safety, as well as promptly eliminate potential hazards.	
Management Goals	Short-term Goals (2025)	Medium-to Long-term Goals (2026-2030)
	1. Maintain an annual occupational accident rate below 3%. 2. Achieve the goal of "zero major workplace safety incidents." 3. Complete regular health examinations for all employees as scheduled to monitor health conditions of employees in advance. 4. Hold at least two emergency response drills annually to enhance practical operational capabilities.	1. Maintain an annual occupational accident rate below 3%. 2. Achieve the goal of "zero major workplace safety incidents." 3. Strictly comply with and exceed occupational safety and health regulations, and fully implement environmental, safety, and health management systems. 4. Evaluate and promote the introduction of the ISO 45001 Occupational Health and Safety Management System to improve management systems and international certification levels.
Status of Achievements in 2025	1. A total of 8 occupational accidents occurred in 2025. We continuously reviewed and strengthened preventive measures to mitigate risks. 2. 2 emergency response drills were conducted in 2025, enhancing employees' response capabilities and crisis management efficiency. 3. Employee health check-up participation rate reached 100% in 2025, actively promoting health management among employees. 4. 12 environmental safety inspections were conducted regularly in 2025 to ensure that the workplace environment complies with safety standards.	
Stakeholder Engagement	• Labor-Management Meetings • Employee suggestion mailbox	Responsible Units: Occupational Safety and Health Division, General Management Division
Grievance Mechanism	Email: ESGcir@tw.ute.com Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. On-site complaint: Handled by the Company's Audit Office (The Company strictly protects whistleblowers, prohibits any form of retaliation, and ensures information confidentiality)	

02

Sustainability Governance

2.1 Corporate Governance

2.2 Ethical Corporate Management

2.3 Regulatory Compliance

2.4 Operational Performance

2.5 Risk Management

2.6 Information Security and Privacy Protection

Execution Highlights for Unitech's Corporate Governance Matters in 2025:

Items	Execution Highlights
Shareholders' Meeting	• Convened 1 regular shareholders' meeting (at least once annually) • A majority of directors and the Audit Committee convener attended the shareholders' meeting in person. (6 out of 11 directors attended in person)
Board of Directors	• Convened 5 Board of Directors meetings (at least once quarterly), with an average Board member attendance rate of 91% • Directors recused themselves from conflict-of-interest proposals in accordance with the Rules of Procedure for Board of Directors Meetings
Functional Committees	• Convened 4 Audit Committee meetings (at least once quarterly), with an attendance rate of 100% • Convened 2 Remuneration Committee meetings (at least twice annually), with an attendance rate of 100% • Committee members recused themselves from conflict-of-interest proposals in accordance with the respective Rules of Procedure for Committee Meetings
Board of Directors Performance Evaluation	• Completed annual internal performance evaluation: In 2025, according to the internal assessment results, the overall Board of Directors, individual Board members, the Audit Committee, and the Compensation Committee were rated Excellent to Outstanding. The assessment concluded that the Board of Directors and its functional committees functioned effectively, met corporate governance requirements, and effectively enhanced Board functions, while safeguarding the rights and interests of shareholders.
Continuing Education for Directors and Corporate Governance Officers	• All Board members completed the statutory minimum of 6 hours of continuing education annually • Corporate governance officers completed a total of 15 hours of continuing education course
Directors' Liability Insurance	• We maintain annual liability insurance coverage for directors and key personnel, with the policy period from August 25, 2025, to August 25, 2026, and an insured amount of NT$30 million. The renewal was completed and reported to the Board of Directors on November 11, 2025. Coverage includes: directors' and officers' liability, corporate indemnity liability, investigation coverage, expatriate directors' liability, corporate securities liability, and corporate employment practices liability.
Corporate Governance Evaluation Results	• According to the Taiwan Stock Exchange's 12th Corporate Governance Evaluation results, the Company is ranked in the fifth range (51%–65%) among listed companies

2.1 Corporate Governance

Governance Practices

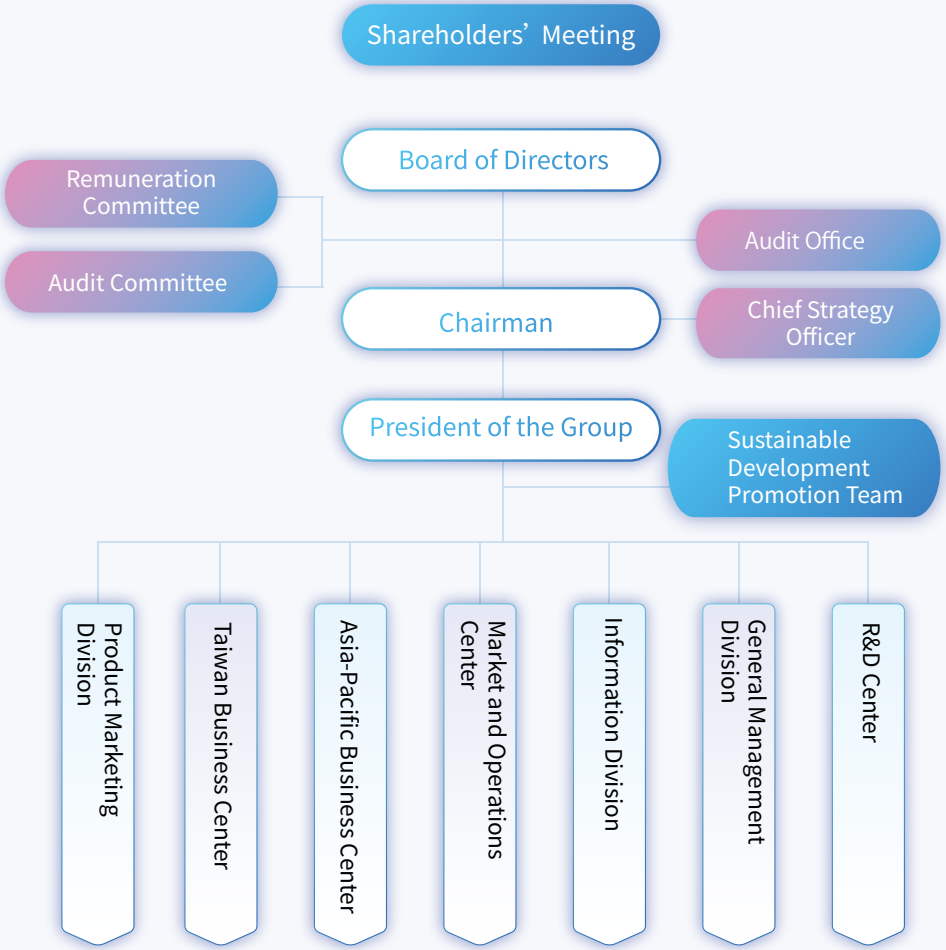
The shareholders' meeting comprises all shareholders and serves as the Company's highest decision-making body. It is responsible for making decisions on major corporate matters and regularly receives reports from the Board of Directors. The Board of Directors functions as the Company's highest governance unit. Its members adhere to the duty of care, and are responsible for the Company's business strategy, overseeing financial performance, and ensuring that Company operations comply with regulatory requirements.

To enhance corporate governance systems and strengthen the operational effectiveness of the Board of Directors, functional committees, namely, the Audit Committee and the Compensation Committee, have been established under the Board of Directors to assist in fulfilling oversight, review, and decision-support responsibilities. Additionally, the Board of Directors maintains an independent Audit Office that executes internal audits according to the audit plans approved by the Board of Directors. It regularly reports audit findings to the Board of Directors to reinforce internal control systems and risk management mechanisms.

Unitech upholds the philosophy of integrity, transparency, and responsible management, implementing sound corporate governance systems as the cornerstone for achieving sustainable operations. Due to increased attention paid to global sustainability trends, corporate governance is not only a fundamental requirement for legal compliance, but also a key driver for enhancing operational efficiency, strengthening risk management, and fostering stakeholder trust.

Unitech regards corporate governance as a vital means of creating long-term value. Going forward, the Company will continue to strengthen governance mechanisms and self-assessment, and enhance organizational resilience and adaptability, in order to fulfill its sustainable commitments to shareholders, employees, customers, and society.





2.1.1 Board of Directors

Board Nomination and Selection

Pursuant to Article 192-1 of the Company Act, Unitech implements a candidate nomination system for director elections. Directors serve for a term of three years and may be re-elected. Shareholders elect directors from the candidate list. The election procedures for all directors are open and fair in compliance with the regulations of the Company's "Rules for Election of Directors", the "Corporate Governance Best Practice Principles", the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies", and "Article 14-2 of the Securities and Exchange Act ".

The nomination and selection of director candidates are reviewed by the Board of Directors, which evaluates nominees' educational background, professional experience, and industry expertise. The Board of Directors considers diversity, independence, and capabilities relevant to organizational impact to ensure that the composition of Board members effectively supports corporate development and sustainable operations. Candidates will be included in the list of director candidates and publicly announced only after approval.

The Company's Board of Directors is responsible for formulating corporate strategy, overseeing management operations, and ensuring the effective implementation of corporate governance systems. It bears responsibility to the Company and the shareholders' meeting, exercising its authority in accordance with laws and regulations, the Articles of Incorporation, and resolutions of the shareholders' meeting.

Unitech adheres to the principle of operational transparency, prioritizes shareholder rights and interests, and firmly believes that a sound and efficient Board of Directors lays the foundation for good corporate governance. Furthermore, the Board of Directors plays a crucial oversight and guiding role in advancing the Company's sustainable management strategy, thereby ensuring the implementation of sustainable development initiatives.

Chair of the Highest Governance Body

The current Board of Directors of Unitech is the 6th term. As the Company's highest governing body, the Board of Directors is chaired by the Chairman, who leads the Board of Directors in formulating and overseeing the execution of all Company businesses. The highest management position is held by the Chief Executive Officer and President, responsible for advancing all Company businesses and implementing policies. The positions of Chairman and President are held by separate individuals, and the President does not serve as a member of the Board of Directors.

Furthermore, the Chairman concurrently serves as Chief Strategy Officer to enhance operational efficiency and decision-making execution. Through close communication with all directors, the Chairman ensures the implementation of the Company's operational status and development strategies, further strengthening corporate governance mechanisms. To enhance the functions of the Board of Directors and strengthen oversight effectiveness, the Company has implemented the following specific measures:

- A majority of Board members do not concurrently serve as employees or managers.
- The 4 current independent directors possess extensive professional experience in finance and accounting and business management, thus enabling effective oversight functions.
- Both the Audit Committee and Remuneration Committee of the Company are composed of independent directors. Each committee thoroughly deliberates and provides recommendations for Board of Directors' decision-making, so as to implement corporate governance.
- Annual arrangements are made for directors to participate in external professional director training programs in an attempt to enhance operational effectiveness of the Board of Directors.

Recusal from Conflicts of Interest

Unitech has explicitly established the recusal from conflicts of interest mechanisms in the Regulations Governing Procedure for Board of Directors Meetings, and the Charters of functional committees. When a Board resolution involves a director, their spouse, relatives within the second degree of kinship, or a legal entity under their control or subordination, the director shall proactively disclose their interest and explain it during the meeting. If such interest may affect the Company's interests, the director shall recuse themselves from discussing and voting on the matter, and shall not exercise a voting right on behalf of other directors. The meeting minutes shall fully document the director's name, the content of the resolution involving his/her interest, and the circumstances of his/her recusal. This strengthens transparency and fairness in the decision-making process, upholds the Company's integrity governance principles, and ensures that Board operations comply with the regulations governing recusal from conflicts of interest as well as the Company's best interests.

Board Diversity and Independence

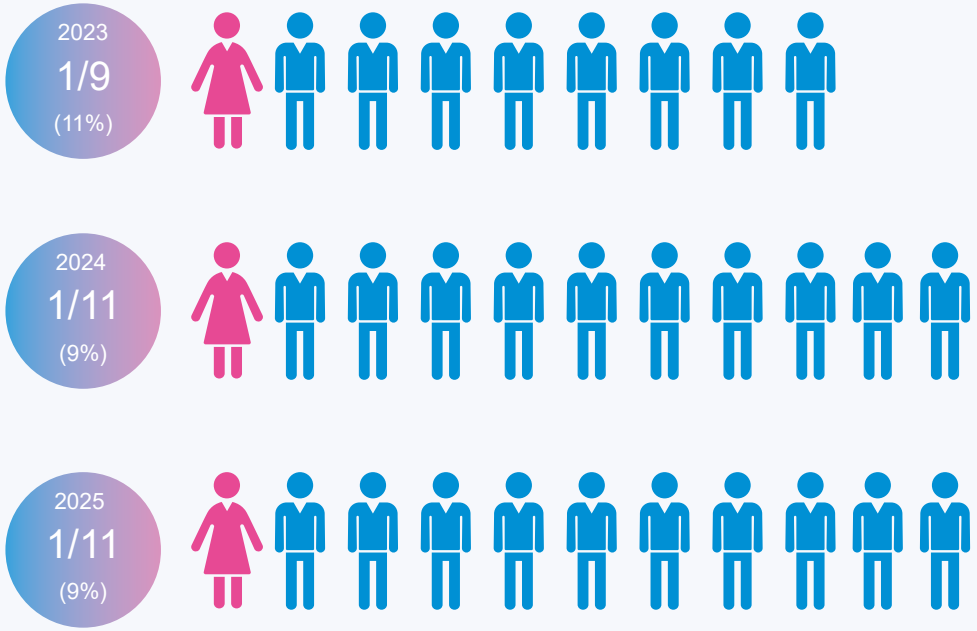
In 2025, the Board of Directors of Unitech consisted of 11 members, including 7 directors and 4 independent directors. Based on the Company's current shareholding structure, the Board comprises 7 institutional director representatives (including legal entity representatives) and 4 independent directors. Board members possess core professional competencies in operation management, leadership decision-making, industry knowledge, and financial accounting. Combining different age groups and practical experience, they provide diverse perspectives and professional advice on critical issues such as corporate operational strategy, major investments, risk management, and sustainable development, thereby enhancing decision-making quality and governance efficiency. The company also attaches great importance to the diversity of Board composition; currently, the Board includes 1 female director, achieving the goal of maintaining at least 1 female director seat. Looking forward, the Company will continue to align with corporate governance trends to gradually increase Board diversity.

To maintain the independence and supervisory function of the Board, the Company has established 4 independent director seats, accounting for 36% of total board seats. Furthermore, the consecutive terms of all independent directors do not exceed 9 years, complying with relevant laws and regulations. Independent directors exercise their duties independently in accordance with the law and recuse themselves from conflicts of interest according to the Rules of Procedure for Board Meetings, preserving objectivity and fairness in board decision-making while fully exercising their supervisory and strategic guidance roles.

The primary responsibilities of the Board include reviewing corporate business strategies, major investments, risk management, and financial planning, as well as overseeing executive performance to ensure stable operations in compliance with the Articles of Incorporation and relevant laws. In accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies" and the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies," the Company comprehensively considers candidates' professional competencies, industry experience, leadership capabilities, and corporate governance dimensions during director selection to maintain overall operational effectiveness. For details regarding the educational background, experience, and concurrent positions of board members, please refer to the 2025 Annual Report. The Board meets at least once per quarter, convening a total of 5 meetings in 2025 with an average attendance rate of 91%.

In addition, the Corporate Governance Officer position is concurrently held by the Vice President of the General Management Office. This role is responsible for managing matters related to Board and Shareholders' meetings, assisting directors in executing their duties, providing information necessary for directorial functions, and promoting corporate governance initiatives to continuously refine Board operational efficiency and strengthen governance quality.

Percentage of female directors



Board Management Goals and Achievement in 2025

- At least one Board seat for female directors
- Directors concurrently serving as Company managers should not exceed one-third of the total Board seats
- Independent directors constitute more than one-third of the total Board seats
- Independent directors' tenure does not exceed three consecutive terms
- At least one-third of independent directors possess expertise in operational management, industry knowledge, or finance and accounting

Title	Name	Gender	Age	Board Meeting Attendance Rate	Core Diversity Items			
					Operational Management	Leadership Decision-Making	Industry Knowledge	Finance and Accounting
Chairman	HI-JET INCORPORATION Representative: Yeh, Chia-Wen	Male	51 Years Old and Above	80%	●	●	●	●
Vice Chairman	UNITECH COMPUTER CO., LTD. Representative: Chen, Rong-Huei	Male	51 Years Old and Above	60%	●	●	●	●
Director	UNITECH COMPUTER CO., LTD. Representative: Yeh, Kuo-Chuan	Male	51 Years Old and Above	100%	●	●	●	●
Director	UNITECH COMPUTER CO., LTD. Representative: Lee, Ying-Sin	Male	51 Years Old and Above	80%	●	●	●	●
Director	HI-JET INCORPORATION Representative: Yeh, Ming-Han	Male	30-50 years old	100%	●	-	●	●
Director	HI-JET INCORPORATION Representative: Yeh, Bo-Chun	Female	30-50 years old	80%	●	-	●	●
Director	HI-JET INCORPORATION Representative: Wang, Kuo-Chang	Male	51 Years Old and Above	100%	●	●	●	●
Independent Director	Su, Liang	Male	51 Years Old and Above	100%	●	●	●	●
Independent Director	Ching, Hu-Shih	Male	51 Years Old and Above	100%	●	●	●	●
Independent Director	Liu, You-Kuo	Male	51 Years Old and Above	100%	●	●	●	●
Independent Director	Ho, Po-Chung	Male	51 Years Old and Above	100%	●	●	●	●

Continuing Education for Directors

To enhance directors' professional understanding of corporate governance, legal compliance, and sustainability issues, thereby improving their performance effectiveness and decision-making quality, the Company encourages and arranges continuing education for directors. The content of continuing education for directors covers topics such as corporate governance practices, financial statement analysis, internal controls, risk management, integrity in business operations, sustainable development, and the latest regulatory developments, which ensure that directors possess the knowledge and capabilities required to fulfill their duties. All directors have met the statutory requirement of 6 hours of continuing education in 2025.

Title	Name	Organizer	Course Name	Hours of Continuing Education	Hours of Continuing Education in 2025
Corporate director representative	Yeh, Chia-Wen	Taiwan Institute of Directors	Data-Driven and Data-Intelligent Transformation	3	6
		Taiwan Institute of Directors	Observation and Countermeasures for Global Economic and Geopolitical Risks	3	
Corporate director representative	Yeh, Kuo-Chuan	Taiwan Institute of Directors	Data-Driven and Data-Intelligent Transformation	3	6
		Taiwan Institute of Directors	Observation and Countermeasures for Global Economic and Geopolitical Risks	3	
Corporate director representative	Chen, Rong-Huei	Taiwan Institute of Directors	Data-Driven and Data-Intelligent Transformation	3	6
		Taiwan Institute of Directors	Observation and Countermeasures for Global Economic and Geopolitical Risks	3	
Corporate director representative	Lee, Ying-Sin	Taiwan Institute of Directors	Data-Driven and Data-Intelligent Transformation	3	6
		Taiwan Institute of Directors	Observation and Countermeasures for Global Economic and Geopolitical Risks	3	
Corporate director representative	Yeh, Ming-Han	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6	6
Corporate director representative	Yeh, Bo-Chun	Securities and Futures Institute	Series Course for Directors, Supervisors, and Corporate Governance Officers: Operational Strategies and Outlook for Taiwan PMI Manufacturers in the Second Half of the Year Under the Trump Reciprocal Tariff Storm	3	6
		Securities and Futures Institute	Series Course for Directors, Supervisors, and Corporate Governance Officers: Relevant Regulations and Analysis of Fraudulent Loans and Nominee Account Anti-Money Laundering	3	
Corporate director representative	Wang, Kuo-Chang	Taiwan Institute of Directors	Data-Driven and Data-Intelligent Transformation	3	6
		Taiwan Institute of Directors	Observation and Countermeasures for Global Economic and Geopolitical Risks	3	

Continuing Education for Independent Directors

Unitech actively implements a director continuing education mechanism. Directors are required to complete at least 6 hours of continuing education courses each year during their term, while newly appointed directors must complete at least 12 hours of education in their inaugural year. To enhance the Board's expertise in sustainability issues, the Company aligns closely with business development and external environmental changes to timely organize training courses covering climate change, circular economy, and social responsibility. Additionally, external experts are invited to deliver keynote speeches, hold panel discussions, and share international trends and best practice cases, thereby fostering communication and knowledge exchange between directors and management. Through continuous education and diversified knowledge updates, the Board can more efficiently grasp operational status and market trends, strengthen its supervisory functions, and further drive the Company's steady growth and sustainable operation.

Title	Name	Organizer	Course Name	Hours of Continuing Education	Hours of Continuing Education in 2025
Independent Director	Su, Liang	Taiwan Institute of Directors	Co-Creating a Sustainable Future: AI Empowerment and Digital Transformation	3	9
		Chinese National Association of Industry and Commerce, Taiwan	Supply Chain Restructuring Trends and Corporate Strategies Under the Global Tariff War	3	
		Taiwan Investor Relations Association	Facing AI Transformation and Cybersecurity Risks: How Companies Step into a New Era?	3	
Independent Director	Ching, Hu-Shih	Securities and Futures Institute	Trump 2.0 Disrupting Global Economic Order: Impacts and Countermeasures	3	12
		Taiwan Institute of Directors	Observation and Countermeasures for Global Economic and Geopolitical Risks	3	
		Securities and Futures Institute	Corporate Governance and Securities Regulations	3	
		Securities and Futures Institute	Sustainability Strategy Rooted in Core Competencies: How Companies Build Long-Term Resilience and Competitive Advantage with ESG	3	
Independent Director	Liu, You-Kuo	Taiwan Institute of Directors	Data-Driven and Data-Intelligent Transformation	3	6
		Taiwan Institute of Directors	Observation and Countermeasures for Global Economic and Geopolitical Risks	3	
Independent Director	Ho, Po-Chung	Taiwan Institute of Directors	Data-Driven and Data-Intelligent Transformation	3	6
		Financial Supervisory Commission	The 15th Taipei Corporate Governance Forum	3	

Board of Directors Performance Evaluation

To enhance the overall operational effectiveness of the Board of Directors and improve corporate governance quality, Unitech conducts regular Board of Directors performance evaluations in accordance with regulatory requirements and internal "Board Performance Evaluation Procedures". The assessment covers multiple aspects, including the Board of Directors' overall structure, operational procedures, director participation, decision-making quality, risk oversight, internal controls, legal compliance, and sustainable governance. A comprehensive review is conducted using a balanced approach of quantitative indicators and qualitative assessments. The Board of Directors performance evaluation is conducted at least once annually. The evaluation results serve as a critical reference for future director nominations, competency development, and improvements to Board of Directors operations. Certain evaluation indicators also assess individual director performance, reinforcing their sense of responsibility and professional contributions. Through this systematic performance evaluation mechanism, the Company aims to continuously optimize Board of Directors governance effectiveness, enhance strategic decision-making quality, and strengthen accountability to stakeholders alongside sustainable management capabilities.

Unitech's most recent self-assessment results conducted by the Board of Directors, functional committees, and individual directors were included in the agenda items for the 16th Meeting of the 6th Board of Directors held on March 10, 2026. These results have been disclosed on the Market Observation Post System to enhance information transparency and continuously improve the effectiveness of Board of Directors governance.

Board of Directors Performance Evaluation

A. Level of Participation in Company Operations
B. Improvement in Board of Directors' Decision-Making Quality
C. Composition and Structure of the Board of Directors
D. Director Appointment and Continuing Education
E. Internal Control

Average Score of Internal Self-Evaluation

4.85

Board Members (Self) Performance Evaluation

A. Understanding of Company Goals and Tasks
B. Awareness of Directors' Duties and Responsibilities
C. Level of Participation in Company Operations
D. Internal Relationship Management and Communication
E. Directors' Professionalism and Continuing Education
F. Internal Control

Average Score of Internal Self-Evaluation

4.88

Audit Committee Performance Evaluation

A. Level of Participation in Company Operations
B. Awareness of Audit Committee's Duties and Responsibilities
C. Improvement in Audit Committee's Decision-Making Quality
D. Composition and Member Selection of the Audit Committee
E. Internal Control

Average Score of Internal Self-Evaluation

5

Remuneration Committee Performance Evaluation

A. Level of Participation in Company Operations
B. Awareness of Remuneration Committee's Duties and Responsibilities
C. Improvement in Remuneration Committee's Decision-Making Quality
D. Composition and Member Selection of the Remuneration Committee
E. Internal Control

Average Score of Internal Self-Evaluation

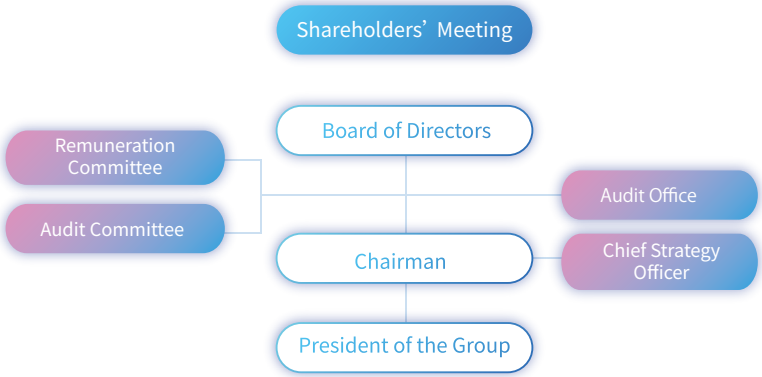
5

The Board of Directors' performance evaluation is presented using a 5-tier grading system, where 1 represents extremely poor and 5 represents outstanding. The overall rating for this assessment falls between 4 (Excellent) and 5 (Outstanding), indicating that the Board of Directors of the Company demonstrates high effectiveness across organizational structure, decision-making quality, oversight functions, and legal compliance. Board members actively participate in meeting affairs, fully leverage their professional expertise, and exhibit sound governance capabilities. The Company will continue to strengthen relevant mechanisms based on the evaluation recommendations, enhance the quality of Board of Directors operations, further improve overall governance effectiveness, and solidify the foundation for sustainable corporate development.

2.1.2 Functional Committees

To enhance corporate governance structures and strengthen the professional capabilities and decision-making quality of the Board of Directors, Unitech has established an Audit Committee and a Remuneration Committee in accordance with the Securities and Exchange Act and relevant regulations. These committees assist the Board of Directors in fulfilling its duties of financial oversight and reviewing compensation policies for senior management. Through the operation of these functional committees, the Company not only strengthens its governance structure and transparency, but also effectively implements professional division of labor. This enhances key governance, such as risk management, legal compliance, and sustainable development, thereby ensuring the organization's long-term and stable growth, while further advancing responsible governance and corporate sustainability objectives.

▼ Corporate Governance Structure of Unitech



Audit Committee

At its shareholders' meeting held on June 23, 2020, Unitech re-elected directors and established the Audit Committee composed entirely of independent directors. The committee primarily assists the Board of Directors in fulfilling its oversight duties, including reviewing financial statements, assessing the effectiveness of internal control systems, evaluating major asset or derivative transactions, approving loans and endorsements/guarantees, appointing and removing auditors, and appointing or removing financial, accounting, or internal audit officers. It regularly reports relevant matters to the Board of Directors to ensure the accuracy of financial information and the compliance of Company operations. The Audit Committee meets at least once per quarter and may convene ad hoc meetings as needed. In 2025, the Audit Committee held a total of 4 meetings, with a 100% attendance rate.

Remuneration Committee

Unitech established the Remuneration Committee in 2011, comprising 4 independent directors. The Remuneration Committee is responsible for reviewing and recommending remuneration policies for directors and senior executives. It establishes a reasonable, fair, and incentive-based remuneration system based on individual performance, the Company's operational results, and market standards, ensuring that the Company attracts and retains outstanding talent, while safeguarding the rights and interests of shareholders and promoting sustainable corporate development. The Remuneration Committee meets at least twice per year and may convene ad hoc meetings as needed. In 2025, the Remuneration Committee held a total of 2 meetings, with a 100% attendance rate.

Title	Name	Number of Attendance	Attendance Rate	Title	Name	Number of Attendance	Attendance Rate
Independent Director	Su, Liang	4	100%	Convener	Su, Liang	2	100%
Independent Director	Ching, Hu-Shih	4	100%	Member	Ching, Hu-Shih	2	100%
Independent Director	Liu, You-Kuo	4	100%	Member	Liu, You-Kuo	2	100%
Independent Director	Ho, Po-Chung	4	100%	Member	Ho, Po-Chung	2	100%

Director Compensation and Management Team Remuneration Policy and Procedures

Unitech maintains a clear remuneration policy to attract, motivate, and retain directors and senior management with professional expertise, ensuring alignment between the management team and the Company's long-term strategic objectives. The remuneration system is designed to balance market competitiveness, fairness, and performance orientation. Compensation for directors is measured based on their responsibilities, expertise, and participation in the operations of the Board of Directors and functional committees. Compensation for senior executives is determined by comprehensively considering annual operational results, individual performance, job responsibilities, and industry salary levels. Remuneration packages include fixed salary, performance bonuses, and other long-term incentive mechanisms. Sustainable performance indicators are incorporated as reference criteria for reward distribution, in order to enhance the Company's sustainable operating value. The Remuneration Committee is responsible for regularly reviewing and proposing remuneration policy recommendations for submission to the Board of Directors for deliberation. This ensures that the remuneration system is reasonable and transparent, compliant with laws and regulations, and aligned with corporate governance principles.

The remuneration paid to directors by the Company, as stipulated in Article 14 of the Articles of Incorporation, includes compensation and travel expenses for attendance. The Board of Directors determines the reasonable fixed monthly compensation for the Chairman and independent directors. The determination of remuneration levels comprehensively considers the responsibilities, professional capabilities, level of participation in Company operations, and value of contribution of each director (including independent directors). It is adjusted with reference to remuneration benchmarks of domestic and international peers, reviewed by the Remuneration Committee, and submitted to the Board of Directors for resolution. Travel expenses for attendance are disbursed based on the actual number of meetings attended by directors.

With respect to director compensation, pursuant to Article 17 of the Articles of Incorporation, the Company shall allocate no more than 2% of its annual profits as director remuneration. The Remuneration Committee shall propose appropriate distribution recommendations by referencing industry compensation levels and comprehensively considering factors such as each director's job performance, the Company's overall operational performance, future business plans, and risk-bearing capacity. Such recommendations shall be reviewed and resolved by the Board of Directors.

The remuneration of the Company's managers is determined in accordance with relevant provisions including "Employee Management Regulations - 12. Salary Policy, 13. Bonuses and Employee Compensation" and "Employee Compensation Distribution Regulations". This remuneration comprises three categories of fixed salary, performance bonuses, and employee compensation. Remuneration policies are determined by referencing labor market salary surveys and industry-standard pay levels for equivalent positions, while also taking into account individual performance evaluations and the scope of responsibilities associated with the position. Performance evaluation indicators encompass both financial and non-financial aspects. Financial indicators are primarily based on the Company's annual revenue and profitability, as well as the individual performance of managers. Non-financial indicators focus on sustainability performance indicators. The overall compensation package is reviewed by the Remuneration Committee and submitted to the Board of Directors for approval to ensure its reasonableness and incentive effectiveness.

Additionally, the Company implements an incentive-based employee reward mechanism. Performance indicators for various reward programs are established in accordance with corporate strategic objectives. Overall operational outcomes and target achievement are reviewed on a regular basis, with incentive payments distributed based on individual employees' performance attainment and contribution. Pursuant to Article 17 of the Company's Articles of Incorporation, no less than 5% of annual profits shall be allocated as employee remuneration (No less than 20% of the remuneration to employees referred to in this paragraph shall be distributed to entry-level employees). For details regarding the compensation of directors and managers for 2025, please refer to the disclosure under "Remuneration Paid to Directors, Supervisors, President, and Vice President in the Most Recent Fiscal Year" in the Company's 2025 Annual Report.

Unitech prioritizes talent development and harmonious labor-management relations, consistently cultivating managers with professional expertise and extensive experience. Given that the AIDC industry is a niche market, only management teams with high levels of expertise and market acumen can seize business opportunities and lead industry trends. The Company's management team has engaged in mobile computer and barcode scanner sectors for many years, possessing profound insights into industry development trends and market conditions. Through the establishment of overseas subsidiaries, we have built robust operational teams in major global markets. In summary, Unitech is committed to offering a competitive compensation system to attract, retain, and cultivate outstanding talent. At the same time, it prudently balances operational risks and corporate governance principles, in order to avoid using short-term profits as the sole basis for compensation and performance evaluation, thereby promoting the Company's long-term, stable and sustainable development.

Internal Control and Audit System

To strengthen internal control mechanisms and enhance operational efficiency, the Company has established an internal control system in accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies". An independent internal audit unit has been established under the Board of Directors. It is responsible for continuously evaluating and examining the effectiveness of the Company's overall internal control system. Unitech's Internal Audit Unit comprises one Chief Auditor, whose appointment and removal require approval by a majority of the Board of Directors. The Chief Auditor is legally obligated to report regularly to the Board of Directors on the execution of internal audits.

Members of the Audit Unit must meet the qualifications stipulated by the competent authorities, including relevant professional backgrounds in auditing, accounting, or finance. They are required to complete at least 12 hours of mandatory continuing education annually to continuously enhance professional competence and ensure audit quality. The Company's internal audits are operated as follows:

- Audit work is divided into routine and special audits. Routine audits are performed by audit personnel according to the annual audit plan based on risk assessment, with audit reports issued. Special audits are conducted upon instruction from senior management or their authorized representatives for the issuance of audit reports or other forms of submission.
- An annual audit plan is scheduled, approved by the Board of Directors, and executed accordingly. Audit reports are submitted to independent directors by the end of the month, and the implementation of audit operations is presented at Board of Directors meetings.
- At the beginning of each year, each department conducts its own internal control assessment. The Audit Unit reviews and consolidates these assessments before submitting them to the President and Chairman. This serves as the basis for the Board of Directors and President to evaluate the overall effectiveness of the internal control system and issue the internal control statement.

Unitech completed a total of 47 internal audit reports in 2025 and issued 5 internal control improvement action sheets. They primarily focused on process optimization recommendations. All matters have been communicated with relevant operational units, and required corrective measures or improvement notices have been issued, effectively driving internal control enhancements. The Company achieved a 100% execution rate for its annual audit plans, while completing continuous tracking of improvement progress, thus successfully accomplishing dual objectives of audit execution and control effectiveness. Furthermore, the CPAs issued an unqualified opinion in 2025 regarding the design and operational effectiveness of the Company's internal control system. This demonstrates that the Company's internal control mechanisms are appropriate and in effective operations, sufficiently ensuring the accuracy of financial reporting and the compliance of operations.

Investor Communication

Unitech places great importance on communication and interaction with investors, striving to establish a transparent, timely, and trustworthy information disclosure mechanism to safeguard the rights and interests of shareholders and strengthen market confidence. The President's Office serves as the dedicated unit for investor relations, coordinating information disclosure and communication activities. Through the Market Observation Post System, the Company website, investor conferences, material information releases, shareholders' meetings, and various investor inquiry channels, we provide comprehensive and timely operational information and financial performance reports. To promote two-way communication, the Company annually hosts or participates in investor conferences and one-on-one investor meetings, in order to proactively address market concerns and explain the Company's strategic direction, financial condition, and sustainable development achievements. Through sustained and effective communication mechanisms, the Company builds a robust relationship of mutual trust with investors, further enhancing corporate governance quality and capital market value.

Unitech held one investor conference on June 2, 2025, which was conducted by way of an online meeting. Institutional investors, shareholders, and media representatives were invited to participate in the meeting. In addition to announcing financial results and operational highlights, the President and management team delivered business and financial reports, while outlining the Company's future prospects. The relevant presentations and videos for the investor conference are now available in the Investor Information section under Investor Services on Unitech's corporate website.

2.2 Ethical Corporate Management

Unitech upholds “Integrity”, “Excellence”, “Collaboration”, and “Sharing” as its core corporate value. To facilitate institutionalized and systematic business operations integrity, the Company has established the “Integrity Governance Principles”, the “Code of Ethical Conduct”, the “Employee Code of Conduct”, and related management procedures. These regulations clearly define the ethical standards and behavioral guidelines that directors, management, and all employees must adhere to. The President’s Office serves as the dedicated unit, and the Corporate Governance Officer, the Audit Unit, and the Human Resources Unit promote integrity in business operations. They are responsible for formulating integrity governance policies and prevention measures, overseeing their execution, and reporting to the Board of Directors on a regular basis (at least once a year).

In accordance with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/GTSM Listed Companies, Unitech has formulated the Integrity Governance Principles and the Code of Ethical Conduct upon deliberation and approval by the Board of Directors. These serve as the integrity governance guidelines for all employees and clearly articulate the Company’s policy stance and commitment to integrity and ethical business practices.

With respect to integrity in business operations, Unitech has established relevant regulations to prevent unethical conduct, specifically covering the following seven key aspects:

1. Strictly prohibit any form of bribery or solicitation of bribes;
2. Prohibit the provision of illegal political contributions to seek improper benefits;
3. Prohibit improper charitable donations or commercial sponsorships;
4. Prohibit the provision or acceptance of unreasonable gifts, hospitality, or other improper benefits;
5. Protect intellectual property rights and prohibit infringement or misuse;
6. Explicitly prohibit all forms of unfair competition;
7. Strive to prevent harm to stakeholders due to products or services.



Courses	Trainees	2023			2024			2025		
		Number of Trainees Completing Courses	Completion Rate	Total Training Hours	Number of Trainees Completing Courses	Completion Rate	Total Training Hours	Number of Trainees Completing Courses	Completion Rate	Total Training Hours
Integrity in Business Operations Corporate Governance Sustainable Development Internal Control Management	Board Members	11	100%	72	11	100%	69	11	100%	75
	Corporate Governance Units	4	100%	64	4	100%	80.8	4	100%	219.1
Workplace Consensus Building Training	Employees	298	73%	248	329	77%	274	420	100%	490

Regarding the code of conduct for directors and managers, Unitech has also established fundamental principles of business ethics in accordance with the Code of Ethical Conduct. These include: preventing conflicts of interest, avoiding personal gain through one's position, upholding confidentiality obligations, adhering to fair trading principles, utilizing and safeguarding Company assets, complying with relevant laws and regulations, and encouraging employees to report any illegal or unethical conduct. Furthermore, the Company has established a clear disciplinary mechanism for violators to ensure the implementation of these standards. Should any business partner or partnership be found engaging in dishonest conduct, Unitech will adhere to a zero-tolerance policy, immediately cease all commercial transactions, and report the matter to the relevant authorities for handling. This ensures the concrete implementation of the Company's integrity policy and safeguards the integrity and reputation of corporate operations. Should any internal personnel violate integrity standards in serious circumstances, disciplinary actions will be imposed in accordance with relevant laws and regulations or the Company's personnel management policies. These may include, but are not limited to, removal from position or termination of employment to demonstrate the Company's high regard for integrity breaches and to strengthen our integrity culture and risk prevention mechanisms.

To enhance all employees' awareness and risk prevention capabilities regarding integrity in business operations, commercial ethics, and labor rights, Unitech incorporated relevant education and training into its annual routine meetings in 2023, ensuring that all personnel understand the Company's core requirements for ethics and responsibilities. The training covers the Company's integrity policy, including risk issues such as avoiding conflicts of interest, preventing bribery, improper hospitality, and accepting gifts, in order to strengthen employees' ability to identify and address misconduct in their daily work. It also encompasses business ethics regulations, such as fair trade, information confidentiality, avoidance of false marketing, and elimination of unfair competition, in order to assist employees in establishing professional values in integrity. With respect to human rights issues, the curriculum addresses prohibitions against child labor and forced labor, safeguarding diversity, equality, and anti-discrimination, maintaining reasonable working hours and leave entitlements, and establishing smooth grievance and redress mechanisms. This enables employees to understand the Company's commitment to human rights protection and its concrete implementation methods. In 2025, a total of 420 employees across the entire group completed this training, achieving an overall completion rate of 100%.

Conflict of Interest Prevention and Management

To ensure impartiality in corporate decision-making and safeguard the rights and interests of shareholders and stakeholders, the Company has established a clear conflict of interest prevention and management system, which is integrated into the "Code of Ethical Conduct", "Integrity Governance Principles", and relevant internal control systems. All directors, senior executives, and employees are required to avoid any form of conflict between personal interests and corporate interests when performing duties.
Specific management actions include:

- Requiring directors and managers to declare their interests in the Company upon appointment, annually, and as necessary, while disclosing situations that may give rise to conflicts of interest.
- During the operations of the Board of Directors, directors with a conflict of interest in a motion must proactively disclose their involvement and follow procedures for recusal from voting and abstaining from discussions as required by law, ensuring objective and impartial decision-making.
- Employees discovering potential conflicts of interest during duty performance must proactively report to supervisors or relevant departments. The Company may adjust job assignments or task delegations as appropriate to mitigate risks.
- Establishing complaint and whistleblowing channels for internal and external stakeholders to report suspected conflicts of interest. Dedicated units shall conduct independent investigations and handling, while protecting the rights and interests of whistleblowers.

Anti-Corruption and Bribery

To uphold the core principle of integrity in business operations, Unitech strictly prohibits any form of corruption, bribery, extortion, or other improper benefit-seeking activities. Internally, the Company requires all employees to adhere to the principles of integrity, fairness, and honesty in their daily work. Internal regulations such as the "Code of Ethical Conduct," "Employee Management Regulations," and "Employee Reward and Disciplinary Review Regulations" clearly define the disciplinary mechanisms for accepting improper benefits. In addition, the Company regularly conducts education and training on integrity in business operations and legal compliance to enhance employees' understanding and practices of anti-corruption policies.
In terms of risk management, each operational site has established reporting and complaint mechanisms. The Audit Unit conducts regular internal reviews to promptly identify and prevent potential integrity risks. As of 2025, the Company has not encountered any litigation related to corruption or investigations by competent authorities.

Anti-Monopoly and Anti-Unfair Competition Behavior

Unitech has established the Integrity Governance Principles and the Code of Ethical Conduct, clearly stipulating that all employees must adhere to all competition laws and regulations when conducting business activities. The Company strictly prohibits any form of unfair competition, including but not limited to price fixing, bid rigging, output or quota restrictions, or market division or monopolization through customer, supplier, operational area, or business category allocation.

To safeguard intellectual property and trade secrets, Unitech also prohibits any theft of patents, unauthorized acquisition of trade secrets, or inducing current or former employees of other companies to disclose confidential information. This ensures legal and compliant business practices that respect property rights. The Company upholds the principle of integrity, requiring employees to refrain from seeking improper benefits through manipulation, concealment of information, abuse of authority, misleading communication, or other improper means in all business transactions. It emphasizes fair treatment and respect for customers, suppliers, competitors, and employees.

To strengthen the internal control mechanism and foster an integrity-driven culture, Unitech encourages both internal and external parties to actively report any suspected dishonest or improper conduct. Should any company personnel be found involved in illegal or unfair competitive practices, the matter will be immediately reported to the department supervisor, and appropriate disciplinary actions will be taken. Where necessary, it will also be reported to the competent authorities or referred to judicial authorities for legal proceedings. As of 2025, Unitech has not been involved in any litigation related to anti-competition, antitrust, or monopoly practices, nor has it encountered any concluded legal actions in such matters. This demonstrates the Company's consistent commitment to integrity in business operations and compliance management.

Unitech upholds the highest standards of business ethics, clearly stipulating that all directors, managers, employees, and business partners must strictly adhere to the Integrity Governance Principles. This includes prohibitions against bribery and corruption, illegal political contributions, improper charitable donations or sponsorships, offering or accepting unreasonable gifts, infringing intellectual property rights, and engaging in any form of unfair competition. For employees found to have committed serious violations of integrity, the Company will impose disciplinary actions, removal from position, or termination of employment in accordance with relevant laws and personnel management regulations to uphold corporate discipline and the principle of integrity in business operations. In 2025, Unitech did not receive any reports on violations related to the Integrity Governance Principles. There were no records of corruption, bribery, fraud, insider trading, unfair competition, antitrust or monopoly practices, or market manipulation. Furthermore, the Company was not involved in any litigation related to integrity violations nor subject to penalties from competent authorities.

Year	2023		2024		2025	
	Number of Complaints Received	Number of Confirmed Cases	Number of Complaints Received	Number of Confirmed Cases	Number of Complaints Received	Number of Confirmed Cases
Corruption and Bribery	0	0	0	0	0	0
Conflict of Interest	0	0	0	0	0	0
Money Laundering or Insider Trading	0	0	0	0	0	0
Fraud or Breach of Confidentiality	0	0	0	0	0	0
Customer Privacy Protection	0	0	0	0	0	0
Monopoly or Unfair Competition Behavior	0	0	0	0	0	0

Precautions and Prevention

To strengthen integrity governance and the comprehensiveness of internal control systems, Unitech has established a sound and effective internal control system. Following risk management procedures, the Company conducts regular reviews of anticorruption and ethical integrity issues arising during operations. Integrity-related items are also incorporated into the annual internal audit plan. The Audit Unit is responsible for overseeing the effectiveness of policy implementation, and provides regular reports to the Board of Directors to ensure that the governance mechanism remains functional.

For business activities with high integrity risks, the Company has implemented rigorous accounting systems and internal controls. It explicitly prohibits the establishment of external or secret accounts. Through continuous review and refinement, the Company ensures its control systems are designed and executed with foresight and effectiveness. The internal Audit Unit regularly reviews compliance with established systems and prepares audit reports to the Board of Directors. The Company may also engage external accountants or professional institutions to assist with audits as needed, further enhancing risk management flexibility and prevention capabilities to effectively deter collusion and collective fraud. Regarding duty segregation, the Finance and Accounting Department designs operational procedures based on the principle of segregation of incompatible duties. Higher-level approval authorities are established for high payment amounts or sensitive transactions, in order to strengthen internal controls and the authorization mechanism, as well as ensure the independence and objectivity of internal control operations.



Unitech conducts a semi-annual risk management assessment to evaluate the likelihood and potential impact of high-risk behaviors during operations (such as entertainment, money laundering, bribery, fraud, and unfair competition) and related high-risk processes (such as procurement, business operations, finance, and other functions involving direct contact with or substantive decision-making influence over customers, suppliers, or financial institutions). It has developed an “Anti-Bribery and Anti-Money Laundering Risk Assessment and Monitoring Form”. The assessment results are used to adjust internal control systems related to integrity risks and are incorporated into the annual special audit plan. The Audit Office conducts regular internal audits based on the plan to verify fraudulent activities such as corruption, bribery, or kickbacks within the Company, in order to implement the Company’s integrity principles and reduce compliance risks.

Moreover, to strengthen corporate integrity culture and risk prevention awareness, Unitech has comprehensively implemented an integrity management system. In 2025, the signing rate for the Integrity Commitment Statement among all employees at the Taiwan headquarters reached 100%. The statement explicitly stipulates that: Employees shall neither offer nor accept bribes, kickbacks, or any form of improper benefits. Employees shall also refrain from soliciting money, gifts, valuable items, or any benefits that may influence business judgment from partners. This ensures the fairness and transparency of all transactions and business activities. Going forward, this system will be extended to overseas subsidiaries to further strengthen the Group’s overall integrity governance system. In 2025, Unitech did not identify any instances of unethical business practices or corruption.

Supplier Integrity Management

Suppliers are key partners in Unitech’s implementation of integrity in business operations and business ethics. To ensure that supply chain ethical standards align with the Company’s core value, we have established a supplier evaluation system. Assessment criteria encompass integrity in business operations, environmental protection, occupational safety, and human rights, serving as critical benchmarks for collaboration and continued partnership. All suppliers must sign the Supplier Corporate Social Responsibility Code of Conduct, explicitly committing to prohibit bribery, political contributions, gift-giving, or any other forms of improper benefits, and to adhere to business ethics standards. We also encourage suppliers to conduct anti-corruption awareness campaigns and education and training for their employees and agents to enhance integrity awareness. Suppliers are also encouraged to establish a whistleblowing mechanism to facilitate early detection of potential illegal risks, thereby preventing fraud and corruption incidents. As of 2025, 98% of our partner suppliers have completed the signing. Unitech will continue to extend integrity principles throughout the entire value chain to fulfill our corporate sustainability responsibilities.

Complaint and Whistleblowing

To uphold integrity in business operations and strengthen internal oversight mechanisms, we have established multiple reporting channels and independent investigation procedures. We encourage employees and internal or external stakeholders to report any illegal activities, improper operations, or violations of ethical standards. Reporting matters include, but are not limited to, corruption and bribery, conflicts of interest, violations of company systems, disclosure of confidential information, discrimination, or workplace misconduct.

All whistleblowing cases shall be accepted and investigated by the Audit Office or designated personnel, and handled according to rigorous and impartial procedures. To protect the rights and interests of whistleblowers, we pledge to maintain strict confidentiality regarding their identities and the content of reports. No unit or individual is permitted to disclose the whistleblower's name, department, address, or related information to the reported individual or reported entity. Whistleblowers shall not be subject to retaliation or unfair treatment under any pretext, and all forms of retaliation or unfair treatment are strictly prohibited. If whistleblowing cases are substantiated, disciplinary actions will be taken in accordance with Company regulations, and necessary corrective or preventive measures will be implemented. Furthermore, the Company regularly reports the status of whistleblowing case handling to the Board of Directors or the Audit Committee to enhance governance transparency and ensure the effective operation of the whistleblowing system.

Unitech provides the following reporting channels and accepts written submissions, emails, hotline reports, and in-person reports:



Email: invest@tw.ute.com

Dedicated hotline: +886-2-8912-1122 Ext. 270

Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City, Taiwan (R.O.C.)

Attn: Audit Office, Unitech Electronics Co., Ltd.

On-site complaint: Handled by the Company's Audit Office

Complaint Categories	Complaint Channels	Number of Cases Filed	Number of Cases Accepted	Number of Cases Resolved
Bribery and Acceptance of Bribes, Offering or Accepting Improper Gifts, Conflict of Interest	Violations of Integrity, Anti-Corruption Mailbox invest@tw.ute.com	0	0	0
	Corporate Social Responsibility Mailbox invest@tw.ute.com	0	0	0
	Stakeholder Complaint Mailbox Interested_party@tw.ute.com	0	0	0
	Written / In-person Complaints and Reports	0	0	0

2.3 Regulatory Compliance

To enhance employees' awareness of legal compliance and deepen the corporate culture of compliance, Unitech continuously monitors domestic and international policies and regulations that may exert an impact on the Company's finances and operations. Department heads designate personnel to conduct self-assessments of legal compliance at least once per year, with results submitted to the Audit Office for record-keeping. The Audit Office is responsible for coordinating, planning, managing, and executing the overall legal compliance system, as well as reporting implementation status to the Board of Directors on a regular basis (annually). In addition, the internal Audit Unit conducts annual audits of legal compliance procedures to ensure system implementation and continuous optimization.

In respect of corporate governance, Unitech has established functional committees to oversee financial operations and internal control system execution. The Board of Directors actively participates in major decision-making concerning the Company in accordance with the "Corporate Governance Best Practice Principles" and "Board of Directors Performance Evaluation Measures". To enhance the Board of Directors' functions, the Company has appointed a Corporate Governance Officer to assist the operations of the Board of Directors and provide professional advice. Furthermore, the Company will continue adhering to corporate governance evaluation standards and best practice principles, striving to enhance employees' legal compliance awareness and overall governance standards.

With respect to employee management, the Company has established relevant internal integrity guidelines and consistently emphasizes integrity and honesty as the core value. The Company has built a robust compliance firewall through a series of regulatory frameworks, implementation, self-review, effective whistleblowing channels, and protections for whistleblowers. The management leads by example, requiring every employee to ensure that their business conduct complies with relevant laws and regulations, Company policies, and internal regulations. Compliance is reviewed through annual internal control self-assessments and subject to internal audit oversight.

The Company has also established operational guidelines requiring all employees, regardless of position, rank, or location, to adhere to the Integrity Governance Principles and the Employee Handbook. These cover workplace standards, equal opportunity, confidentiality clauses, prohibition on concurrent positions, avoidance of conflicts of interest, gifts and business gift-giving regulations, respect for employees and customers, and whistleblowing and protection mechanisms, aiming to earn public trust, enhance corporate image, and ensure the Company's sustainable development.

In terms of employee training, to enhance employees' professional ethics and compliance awareness, the Company conducts regular specialized compliance training for employees across different departments and ranks in accordance with relevant laws and regulations. Training content is tailored to employees' specific job responsibilities, including new employee orientation, physical courses, internal departmental awareness campaigns, and external professional training. In addition, the Company provides compliance guidelines through channels such as posters and the internal website, helping employees stay informed about the latest regulations and strengthen their compliance awareness.

Regarding environmental, safety and health, the Company requires partners to adhere to its supply chain management mechanisms. This ensures compliance with environmental protection and occupational safety regulations throughout all stages of the product lifecycle, while effectively introducing and operating environmental and occupational safety management systems. Through a management cycle mechanism, the Company proactively identifies potential risks and implements timely countermeasures to mitigate potential impacts on the Company's operations and reputation.

In 2025, Unitech did not violate any local laws or regulations regarding corporate governance, securities trading, customer privacy protection, product liability, and marketing labeling, nor has it been involved in any significant litigation (cases exceeding NT$500,000 or related to product transactions).



Compliance with Laws and Regulations

Aspect	Explanation	Management Method	Implementation in 2023	Implementation in 2024	Implementation in 2025
Human Rights	Comply with relevant labor laws and regulations to ensure all employees are hired in accordance with the law, and strictly prohibit any form of forced labor, slave labor, human trafficking, child labor, or other violations of labor rights. Safeguard employees' fundamental human rights and mitigate risks that may harm the Company's reputation, revenue, or the rights of affected parties.	1. Utilize the Labor Human Rights Risk Monitoring and Control Record to prevent potential infringement. Should any harmful incidents occur, appropriate mitigation or compensation measures will be implemented according to internal procedures to ensure that the basic rights of affected individuals are protected. 2. Conduct regular regulatory compliance reviews and strengthen identity verification and screening procedures during recruitment and onboarding. Uphold the principle of equal treatment for all employees, establish smooth communication channels, and enhance awareness of human rights among all employees to reduce the risk of human rights infringement.	• There were no penalties from the competent authorities due to violations of any labor Regulations. • There were not any forms of discrimination, child labor, forced labor, or other violations of labor rights.	• There were no penalties from the competent authorities due to violations of any labor Regulations. • There were not any forms of discrimination, child labor, forced labor, or other violations of labor rights.	• There were no penalties from the competent authorities due to violations of any labor Regulations. • There were not any forms of discrimination, child labor, forced labor, or other violations of labor rights.
Conflict of Interest	Attach great importance to regulatory compliance and integrity in business operations. All directors, management, and employees shall avoid any form of conflict of interest while performing duties.	1. Establish clear internal control and integrity systems to strictly prevent any forms of conflicts of interest, corruption, bribery , unfair competition, monopoly, money laundering, insider trading , fraud, and disclosure of confidential information. 2. Develop the Integrity Governance Principles and Code of Conduct Guidelines for all directors, management, and employees. Strengthen awareness of regulatory compliance and professional ethics through education and training and internal awareness campaigns. 3. Establish a whistleblowing mechanism and reporting procedures to ensure timely detection and proper handling of potential risk incidents, thereby safeguarding the Company's integrity in business operations and enhancing stakeholder trust.	• All employees participated in business ethics education and training courses, achieving a completion rate of 73%. • All 9 new suppliers signed the Corporate Social Responsibility Commitment Letter. • There were no lawsuits or losses due to violations of conflict of interest, anti-competitive behavior, anti-corruption/bribery, money laundering/insider trading, or fraud/confidentiality breaches.	• All employees participated in business ethics education and training courses, achieving a completion rate of 77%. • All 2 new suppliers signed the Corporate Social Responsibility Commitment Letter. • There were no lawsuits or losses due to violations of conflict of interest, anti-competitive behavior, anti-corruption/bribery, money laundering/insider trading, or fraud/confidentiality breaches.	• All employees participated in business ethics education and training courses, achieving a completion rate of 100%. • All 7 new suppliers signed the Corporate Social Responsibility Commitment Letter. • There were no lawsuits or losses due to violations of conflict of interest, anti-competitive behavior, anti-corruption/bribery, money laundering/insider trading, or fraud/confidentiality breaches.
Anti-Corruption / Anti-Bribery	Uphold the principle of integrity in business operations and strictly prevent any forms of corruption, bribery, unfair competition, monopoly, money laundering, insider trading, fraud, and disclosure of confidential information to safeguard the Company's reputation, mitigate compliance and operational risks, and ensure stable operations and sustainable development.				
Anti-Competitive Behavior / Anti-Monopoly					
Money Laundering / Insider Trading					
Fraud / Breach of Confidentiality					

Aspect	Explanation	Management Method	Implementation in 2023	Implementation in 2024	Implementation in 2025
Privacy, Patent, and Intellectual Property Rights Protection	Comply with personal data protection, patent, and intellectual property regulations, while strengthening internal management systems and technical protection measures. Prevent privacy and intellectual property leaks caused by human error or hardware or software malfunctions to ensure information security and protect the legitimate rights and interests of the Company and stakeholders.	1. Establish comprehensive internal management systems and information security technical protection mechanisms. 2. Implement data classification management, access permission controls, and regular system security testing. 3. Designate a dedicated unit responsible for patent applications, maintenance, and infringement risk monitoring. Collaborate with R&D teams to ensure technological achievements are legally protected through applications.	• There were no incidents of personal data leakage, intellectual property disputes, or legal proceedings due to infringement. • There were no violations of product and service labeling, product safety, or marketing regulations, nor were there any instances of customer privacy infringement. • New hires completed education and training on information security and confidential data management, with a 100% participation rate.	• There were no incidents of personal data leakage, intellectual property disputes, or legal proceedings due to infringement. • There were no violations of product and service labeling, product safety, or marketing regulations, nor were there any instances of customer privacy infringement. • New hires completed education and training on information security and confidential data management, with a 100% participation rate.	• There were no incidents of personal data leakage, intellectual property disputes, or legal proceedings due to infringement. • There were no violations of product and service labeling, product safety, or marketing regulations, nor were there any instances of customer privacy infringement. • New hires completed education and training on information security and confidential data management, with a 100% participation rate.
Environmental Protection	Comply with environmental regulations at each operational location, implement pollution prevention measures, and ensure products meet environmental regulations and compliance requirements to minimize environmental impact and fulfill corporate social responsibility.	1. Establish a comprehensive environmental management system, operate in accordance with the ISO 14001 Environmental Management System, and promote various environmental protection initiatives. 2. Conduct regular environmental and regulatory assessments to identify potential environmental impacts and compliance obligations. 3. Adhere to international regulations governing hazardous substances (e.g., RoHS, REACH, etc.), and implement green procurement policies.	• There were no violations of environmental protection regulations. • There were no lawsuits or claims from customers due to product safety or environmental issues. • There were no fines due to products failing to comply with environmental regulations.	• There were no violations of environmental protection regulations. • There were no lawsuits or claims from customers due to product safety or environmental issues. • There were no fines due to products failing to comply with environmental regulations.	• There were no violations of environmental protection regulations. • There were no lawsuits or claims from customers due to product safety or environmental issues. • There were no fines due to products failing to comply with environmental regulations.

2.4 Operational Performance

Financial Revenue

Unitech's consolidated global revenue for 2025 amounted to NT$2.453 billion, representing an increase of 0.59% from the previous year. Gross profit amounted to NT$839 million, representing a growth of 7.08%, with the gross margin rising to 34.21%. Consolidated net profit after tax amounted to NT$101 million, representing an increase of 7.19% from the previous year.

Unit: NT$ Thousands

Items	2023	2024	2025
Operating Revenue	2,242,442	2,438,169	2,452,536
Gross Profit	727,454	783,490	838,966
Operating Expenses	698,667	718,925	728,785
Operating Income	28,787	64,565	110,181
Non-operating Income and Expenses	20,868	54,776	10,691
Net Income (Loss) Before Tax	49,655	119,341	120,872
Income Tax Expenses	8,788	25,127	19,888
Net Income (Loss) After Tax	40,867	94,214	100,984
Earnings Per Share (NT$)	0.54	1.25	1.34

Unit: NT$ Thousands

Items		2023	2024	2025
Direct Economic Value Generated	Operating Revenue	2,242,442	2,438,169	2,452,536
	Non-operating Income	20,868	54,776	10,691
Direct Economic Value Generated		2,263,310	2,492,945	2,463,227
Economic Value Distributed	Operating Costs	1,709,885	1,849,467	1,804,242
	Employee Salary and Benefits	503,770	524,137	538,113
	Payments to Investors	25,974	45,059	89,773
	Payments to Governments	8,788	25,127	19,888
	Community Investments	-	-	-
Economic Value Distributed		2,248,417	2,443,790	2,452,016
Economic Value Retained		14,893	49,155	11,211

Note 1: Operating Costs = Business Costs + Operating Expenses - Employee Salary and Benefits
Note 2: Employee Salary and Benefits include salary expenses, labor insurance and national health insurance expenses, pension expenses, and other employee benefit expenses
Note 3: Payments to Investors represent dividends distributed from earnings as resolved at the annual shareholders' meeting
Note 4: Payments to Governments represent income tax expenses
Note 5: Economic Value Retained = "Direct Economic Value Generated" - "Economic Value Distributed"
Note 6: The disclosure boundary for this indicator aligns with that of the consolidated financial statements

Product Sales, Percentage of Revenue, and Sales Volume in the Past Three Years

Main Products	2023			2024			2025		
	Sales (NT$ Thousands)	Percentage of Revenue (%)	Sales Volume(Units)	Sales (NT$ Thousands)	Percentage of Revenue (%)	Sales Volume(Units)	Sales (NT$ Thousands)	Percentage of Revenue (%)	Sales Volume(Units)
Mobile Computers	934,933	41.69%	71,323	1,007,521	41.32%	81,446	1,026,661	41.86%	76,499
Barcode printers, ribbons and consumables	567,553	25.31%	-	508,366	20.85%	-	536,006	21.86%	-
Barcode Scanners	299,135	13.34%	107,703	313,239	12.85%	107,546	314,671	12.83%	106,470
Others	440,821	19.66%	-	609,043	24.98%	-	575,198	23.45%	-
Total	2,242,442	100.00%	-	2,438,169	100.00%	-	2,452,536	100.00%	-

Sales Revenue by Region Over the Past Three Years

Region	2023		2024		2025	
	Operating Revenue (NT$ Thousands)	Percentage %	Operating Revenue (NT$ Thousands)	Percentage %	Operating Revenue (NT$ Thousands)	Percentage %
Taiwan	1,217,955	54.31%	1,256,110	51.52%	1,368,200	55.79%
Asia	222,312	9.91%	281,657	11.55%	276,749	11.28%
Americas	420,926	18.77%	501,590	20.57%	414,025	16.88%
Europe	379,577	16.93%	396,533	16.27%	388,733	15.85%
Oceania	1,672	0.08%	2,279	0.09%	4,829	0.20%
Total	2,242,442	100.00%	2,438,169	100.00%	2,452,536	100.00%

Tax Governance Mechanism

Unitech's marketing channels are extensively deployed worldwide, with operational bases established across the Americas, Europe, Asia, and China. The Company consistently adheres to compliance principles and strictly follows local tax regulations. Given that changes in global tax laws and policies may lead to higher effective tax rates, thereby increasing tax costs and affecting overall operational performance, the Company continuously monitors international tax governance trends and implements prudent tax risk management strategies to maintain operational stability and financial soundness.

The Company regularly analyzes changes in tax policies at each operational location, evaluates local regulatory trends and tax authority oversight, thereby identifying potential risks and ensuring tax compliance in overall operations. The Board of Directors has authorized the Audit Committee to oversee the Company's financial and tax strategies. The Chief Financial Officer leads tax planning and management, while overseas finance teams execute local tax filings and regulatory compliance. To enhance tax management efficiency, each operational location also engages external tax consultants and local accounting firms for professional assistance. Continuous communication and consultation with external tax authorities are carried out to further strengthen overall tax governance capabilities. Unitech adheres to integrity principles, proactively communicating with tax authorities regarding regulatory ambiguities to ensure legal compliance. Upon receiving inquiries, the Company cooperates with the parties by providing relevant documentation, in order to maintain open and transparent interactions. The Company prioritizes communication quality with tax authorities and stakeholders, aiming to strengthen record-keeping and process management to implement compliance and trust mechanisms.

Core principles of the Company's tax management include:

01 All operational activities are reported honestly in accordance with local tax laws

02 Ensure transparency in financial reporting, with tax disclosures handled in accordance with local regulatory standards.

03 Each operating location must assess and analyze potential tax implications prior to material decision-making.

04 In compliance with international standards, prepare master files and transfer pricing reports based on the Transfer Pricing Three-Tiered Documentation Structure, file them as required by law, and adhere to the transfer pricing guidelines established by the Organization for Economic Co-operation and Development (OECD).

Income Tax and Effective Tax Rate

Unit: NT$ Thousands

Items	2023	2024	2025
Operating Revenue	2,242,442	2,438,169	2,452,536
Net Income Before Tax	49,655	119,341	120,872
Income Tax Expenses	8,788	25,127	19,888
Income Tax Paid	22,068	15,407	16,413
Effective Tax Rate (%)	18%	21%	16%

Note: Effective Tax Rate (%) = Income Tax Expenses / Net Income Before Tax.

Taxation of Unitech in Respective Countries

Unit: NT$ Thousands

By Region	Taiwan	USA	Netherlands	Japan	China	Total
Net Income Before Tax	104,486	(4,730)	335	14,572	6,209	120,872
Income Tax Expenses	17,126	(1,764)	64	4,214	248	19,888
Percentage (%)	86%	(8%)	0%	21%	1%	100%

Government Subsidies

Unitech actively responds to government policies in its operating locations. By applying for various R&D investment tax credits and employment stability subsidies, the Company transforms external resources into momentum for driving sustainable corporate growth, safeguarding employee livelihoods, and deepening technological innovation. In 2025, the total government subsidies obtained by Unitech across its global operating locations amounted to NT$11,674 thousand.

Region	Subsidy Amount(NT$ thousands)	Government Subsidy Item	Sustainability Practices & Social Benefits
Taiwan	7,114	R&D Investment Tax Credit (pursuant to Article 10 of the Statute for Industrial Innovation)	Continuously invest in forward-looking technology R&D, strengthen core innovative competitiveness, and cultivate technology talent.
USA	4,528	Employee Retention Credit (ERC)	Responding to the U.S. federal payroll tax refund incentive, this safeguards employee livelihoods during pandemic-related economic fluctuations, demonstrating the commitment to no layoffs.
China	32	Unemployment Insurance Job Stabilization Refund (Job Stabilization Subsidy)	Disbursed from the unemployment insurance fund to implement the policy of "fewer or zero layoffs," partnering with local governments to stabilize social employment positions.
Total	11,674	-	-

Initiatives and Organizational Participation

To promote technical exchange and stay abreast of industry trends, Unitech actively participates in various public associations and organizations, maintaining close interaction with the industrial and academic sectors. This strengthens our understanding of and responsiveness to the development of the AIDC industry and international standards. Despite the fact that the Company has not formally signed any external initiatives, it has taken concrete actions to align with initiatives such as the Task Force on Climate-related Financial Disclosures (TCFD) and the Responsible Business Alliance (RBA) Code of Conduct. We aim to leverage collective efforts to advance sustainable industry development.

Organization Name	Role	Country
Taipei Computer Association (TCA)	Member	Taiwan
Taiwan Electrical and Electronic Manufacturers' Association (TEEMA)	Member	Taiwan
Taiwan Association of Information and Communication Standards(TAICS)	Member	Taiwan
The Global Logistics Council of Taiwan (GLCT)	Member	Taiwan
The Institute of Internal Auditors-Chinese Taiwan (IIA)	Member	Taiwan
Taiwan Chain Stores and Franchise Association (TCFA)	Member	Taiwan
Bluetooth Special Interest Group (Bluetooth® SIG)	Member	Taiwan
Wi-Fi Alliance®	Member	Taiwan
RAIN Alliance (RAIN RFID)	Member	Taiwan
VCCI Council	Member	Japan
Taiwan Business Association in the Netherlands	Member	Netherlands
Xiamen Internet Of Things Industry Association	Member	China
National Retail Federation (NRF)	Member	USA
Promat / MODEX	Member	USA

2.5 Risk Management

The Board of Directors of Unitech serves as the highest governance body for risk management, bearing ultimate responsibility for risk review and oversight. A risk management organizational structure is formed by various business units, which are responsible for front-line risk identification and control based on their respective business attributes. On March 22, 2023, the Company established a Corporate Governance Officer responsible for coordinating risk identification, assessment, management, response, and oversight carried out by various units. The Corporate Governance Officer also consolidates risk policies related to corporate governance issues and regularly reports to the Board on the overall risk landscape and responses to significant potential risks. Through risk management mechanisms, it guides operational direction and oversees effectiveness to ensure risk management remains appropriate and effective.

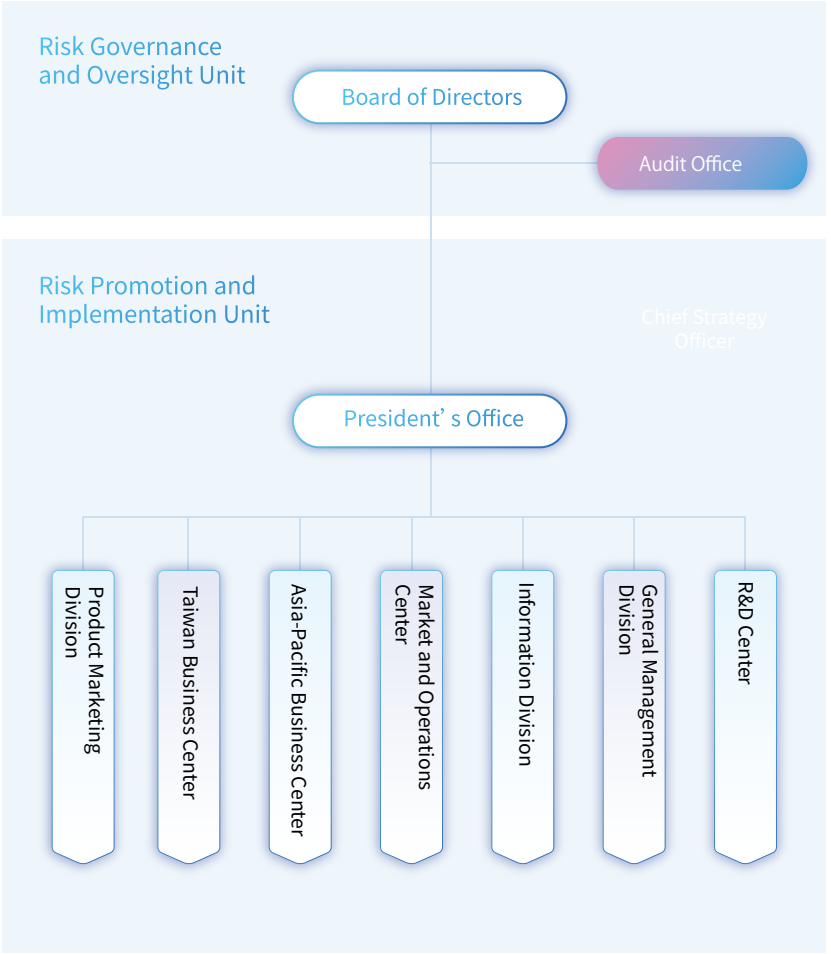
In addition, revisions to the "Internal Control System" and "Internal Audit Implementation Rules" are subject to Board resolutions. The Audit Office also strictly implements the annual audit plan to enforce oversight mechanisms and manage the execution of various risk management initiatives. It has formulated a "Risk Management Policy" approved by the Board of Directors. Through continuous risk assessment, systematic internal control mechanisms, as well as education and training, the Company is committed to enhancing risk response capabilities and organizational resilience, thereby ensuring operational stability and safeguarding the rights and interests of stakeholders.

The Company adheres to the principles of prudent management and sustainable development, and establish a comprehensive risk management framework to identify, assess, and control significant risks that may affect its operations, finances, or reputation. The risk management policy covers financial risk, operational risk, compliance risk, information security risk, and environmental and climate change risk. Corresponding management strategies and contingency plans are developed based on the nature of each risk.

Distribution of Risk Management Authorities and Responsibilities

Board of Directors	The Board of Directors serves as the highest authority for risk management, responsible for approving, reviewing, and overseeing risk management policies, and ultimately bearing responsibility for risk management. It also periodically reviews the implementation of risk management, proposes improvement recommendations, ensures the effective operation of control mechanisms, and strengthens corporate governance.
Risk Promotion and Implementation Unit	The Risk Promotion and Implementation Unit serves as the authority for executing risk management duties. It is primarily responsible for identifying, assessing, managing, and responding to risks, and establishing crisis management mechanisms when necessary to ensure effective execution of risk control and related operational procedures across all units. It also assists in formulating the Company's overall risk management policy to ensure the implementation of risk management decisions approved by the Board of Directors, with the President reporting to the Board of Directors on an annual basis.
Audit Office	The Audit Office develops an annual audit plan based on risk assessment results, and provides timely updates to management on existing or potential risk issues within the internal control system. It assists the Board of Directors in fulfilling its internal control and internal audit responsibilities, and regularly reports audit findings to the Audit Committee and the Board of Directors.

Risk Management Organizational Structure



Risk Management Process



Risk Identification and Analysis

Risk Aspect	Risk Categories	Risk Description	Management / Response Measures	Responsible Units
Economic Aspect	Operational Risk	These include risks arising from changes in operational factors that exert an impact on the Company, such as changes in business models, organizational restructuring, industry and technology market dynamics, leakage of critical technologies, patent infringement, changes in international trade and tariff policies, product R&D and service design, quality management, and significant risk management in commercial contracts.	1. The company continuously monitors international political and economic developments, changes in tariff and trade policies, and market trends, adjusting operational strategies accordingly. Regarding the operational risks arising from the 2025 tariff policy adjustments, the Chairman instructed relevant senior executives to conduct an operational impact assessment and present response strategies to the Board of Directors. The company continues to optimize its market layout in automatic identification and data collection, making timely adjustments to supply chain configurations and cross-border resource allocation to enhance operational resilience and market competitiveness. 2. In the design of new product R&D, the Company enhances compatibility and substitutability with existing product specifications. By increasing the commonality of maintenance parts and components, it reduces future inventory levels of parts and components. 3. Through regular production and sales meetings, the Company implements a management approach combining customer forecast orders with planned production. This shortens production-to-sales lead times, increases inventory turnover rates, and reduces inventory levels to effectively manage idle stock. 4. The Company has established intellectual property management measures and conducts management reviews of technology development and product planning deployment. This aims to enhance the quality of the Company's intellectual property, ensuring optimal preparedness for potential future risks and challenges.	Product Marketing Division R&D Center Market and Operations Center Taiwan Business Center Asia-Pacific Business Center Finance Department
Economic Aspect	Financial Risk	These include market risks arising from fluctuations in interest rates and exchange rates, counterparty credit default or customer credit risks, financial management risks related to inflation, financing, liquidity management, exchange rate hedging, interest rate hedging, financial investments and strategic investments, leases, and significant capital expenditures, as well as risks affecting the Company's operating performance due to changes in accounting policies.	1. The Company adopts a prudent and conservative approach to financial management, and continuously monitors potential risks affecting operations and profitability to ensure stable business performance and profitability. 2. In response to domestic and international economic conditions, the Company promptly captures market information and exchange rate trends, assesses foreign exchange position risks, implements timely hedging operations, and adjusts asset allocation when necessary to mitigate losses from value fluctuations. 3. The Company conducts credit investigations on customers, periodically reviews credit limits, and evaluates transaction histories. It transfers the risk of uncollected accounts receivable through factoring or credit insurance.	Finance Department

Risk Aspect	Risk Categories	Risk Description	Management / Response Measures	Responsible Units
Economic Aspect	Legal Compliance Risk	These include penalties incurred due to failure to comply with relevant laws and regulations during business operations, potential infringements that may harm the Company's interests and result in losses, as well as risks arising from non-compliance with internal operational regulations and procedures.	1. The Company engages legal counsel to provide legal advice and contract review, and maintains a dedicated department responsible for managing the use of Company patents and trademarks to avoid inadvertent legal violations. 2. The Audit Office conducts regular audits and enforces internal control mechanisms to ensure compliance with relevant laws and regulations. 3. Each business unit conducts impact assessments and develops response measures for significant policy or regulatory changes based on their functions and responsibilities. When necessary, external legal counsel or accountants are consulted to mitigate potential future operational risks.	General Management Division
Economic Aspect	Supply Chain Risk	These include risks arising from suppliers' impacts on the Company regarding quality, delivery, environmental protection, and corporate social responsibility; as well as the operational and financial effects of supply chain concentration, raw material shortages, or price increases.	1. Conduct regular supplier evaluations in accordance with the "Supplier Evaluation Procedures". 2. Continuously monitor changes in market demand and closely track fluctuations in raw material supply, demand, and pricing to adjust production capacity planning as needed. 3. Foster sustainable partnerships within the supply chain to ensure stable raw material supply, while establishing safety stock and alternative material backup mechanisms.	Market and Operations Center
Economic Aspect	Information Security Risk	These include threats from network environments, such as confidential data leakage, computer viruses, and malware damage. Information security risks arising from external cyberattacks affect Company operations.	1. An Information Security Management System has been introduced and certified to ISO 27001, ensuring the operation of the ISO 27001 Information Security Management System. 2. Introduce SSL VPN and multi-factor authentication. 3. Conduct regular operational impact assessments and perform disaster recovery drills for systems and facilities with higher impact levels. 4. Regularly organize education and training sessions, and promote awareness of new information security knowledge to enhance education on information security.	Information Division
Environmental Aspect	Climate Change Risk	Environmental issues such as climate change and natural disasters may expose enterprises to potential risks including disaster risks, market risks, and operational risks, affecting Company operations and finances.	1. Introduce ISO 14064-1 GHG inventory and continuously promote energy conservation and carbon reduction measures. 2. Establish reduction targets for GHG emissions, water consumption, and total waste volume. 3. Identify climate-related risks and opportunities following the TCFD framework, assess operational impacts and financial implications, develop risk response measures, and disclose climate-related information.	General Management Division

Risk Aspect	Risk Categories	Risk Description	Management / Response Measures	Responsible Units
Environmental Aspect	Environmental Risk	Failure to comply with environmental regulations and waste reduction requirements, or improper waste disposal, may cause environmental pollution and expose the Company to risks such as legal penalties and damage to corporate reputation.	1. All products adhere to government laws and regulations, and conform to RoHS, WEEE, and REACH standards. Management certifications including IECQ QC 080000 and ISO 14001 Environmental Management System have been introduced. 2. The factory has established environmental safety and management regulations based on relevant international standards, assuming due responsibility for environmental stewardship.	Market and Operations Center General Management Division
Social Aspect	Human Resources Risk	These include risks arising from corporate talent development management in attracting, retaining, and cultivating talent, which may adversely impact operations due to workforce shortages.	1. Continuously promote employee care and welfare initiatives, prioritize staff well-being, and reduce turnover rates. 2. Design competitive salary structures and retain talent through training and promotion. 3. Expand diverse recruitment channels and deepen industry-academia collaboration to ensure a stable and diverse source of talent, mitigating labor shortage risks.	Human Resources Department
Social Aspect	Occupational Safety Risk	Failure to provide a safe and healthy workplace or comply with labor health and occupational safety regulations may increase hazards and potential risk factors in the work environment, leading to increased operational costs or operational losses.	1. Conduct annual employee health examinations and promote safety and health awareness. 2. Regularly inspect safety measures and equipment in offices and factory areas to safeguard employee health and safety. 3. Conduct regular emergency evacuation drills and implement occupational safety and health education and training.	General Management Division

2.6 Information Security and Privacy Protection

Information Security and Privacy Protection

Information security is a vital asset for Unitech, possessing significant operational value. To continuously safeguard information from compromise, necessary control mechanisms must be implemented to ensure business continuity. These include: the information itself, the media it resides on, the equipment used for processing, and those who access and manage the information. Furthermore, all platforms used by business units receive information security support from the Company's Information Division. In 2025, Unitech did not receive any substantiated complaints regarding customer privacy infringement.

Information Security Risk Management

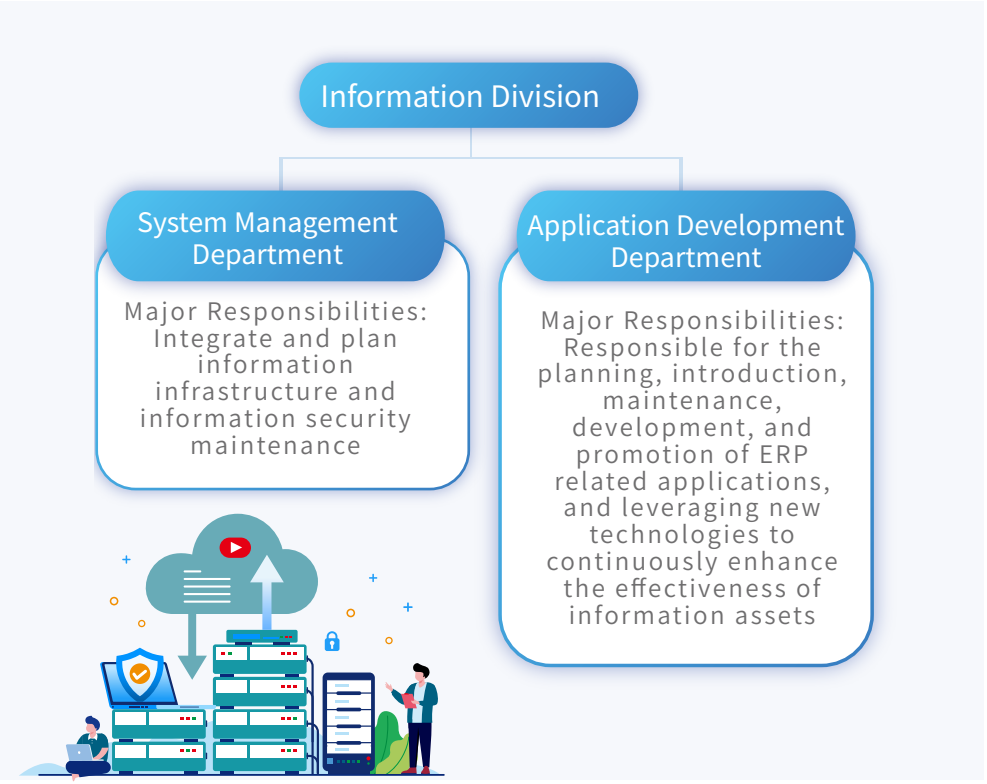
Information security is increasingly vital in today's industry. Unitech adheres to the principle of meeting information security management objectives. It ensures implementation effectiveness through the Plan-Do-Check-Act (PDCA) cycle mechanism within the information security management system. Risks associated with various information assets are identified through information asset risk assessments. Appropriate control measures are implemented based on risk characteristics, and solutions are proposed to mitigate or transfer risks, thereby achieving risk management objectives.

Information Security Management Policy

The Information Security Policy aims to "implement information security, ensure continuous operations, and improve service quality". It establishes an information security management system centered on "confidentiality, integrity, and availability", providing clear guidance for employees to implement information security management, thereby safeguarding the interests of Unitech, customers, and partners.
Unitech introduced the ISO 27001 Information Security Management System in 2023 and obtained third-party certification. This enhances incident response capabilities and protects the assets of Unitech and customers.

Information Security Organization

The Company has established a comprehensive information security management system. The Information Division serves as the dedicated unit for information security, responsible for formulating and executing the Information Security Policy. It reports directly to senior management to ensure transparency and accountability in information security governance.
Under the Information Division are the System Management Department (with four staff members) and the Application Development Department (with five staff members). Additionally, since 2023, an Information Security Manager and an Information Security Specialist have been appointed to oversee information security management. An information security policy has been formulated and is reviewed regularly every year.



Information security maintenance practices

- Report to the CEO once annually.
- Prepare information security announcements to communicate critical security protection regulations and precautions.
- Conduct social engineering phishing email tests at least once annually.
- Hold 2 information security training sessions for new employees each year.
- Sign the "Information Security Confidentiality and Legitimate Use of Information Systems Commitment" on the first day of employment.
- Conduct regular internal and external audits annually to inspect proper operation, compliance, and continuous improvement of information and information security management systems.
- Replace outdated firewall equipment to maintain updated firmware versions and protection signatures.
- Perform annual vulnerability scans on critical systems and update systems to patch weaknesses.
- Conduct annual risk assessments in accordance with the ISMS system and allocate resources to mitigate risks.

Implementation of Information Security Management in 2025

- Introduced SSL VPN and multi-factor authentication.
- Passed ISO 27001 (2022 version) certification.
- Enhanced employee information security awareness through 25 policy / announcement promotions.
- Completed 2 sessions of education and training on information security management for new hires, with a 100% completion rate.
- Regularly conduct Business Impact Analysis (BIA) annually and perform disaster recovery drills for high-impact systems and facilities, carrying out a total of 16 disaster recovery drills.
- Email security successfully blocked approximately 640,000 attack attempts and spam emails.
- Prepared a total of 25 information security announcements to communicate critical security protection regulations and precautions.
- A total of 308 individuals participated in social engineering drills, with an overall violation rate of 5.19%.
- Conducted vulnerability scans on a total of 21 hosts and updated systems to patch vulnerabilities.

Server Room and Power

- Control personnel access
- Conduct environmental monitoring
- Perform regular UPS system inspections
- Implement a cloud-based ERP system to reduce hardware requirements through centralized data processing and resources sharing. Lower energy consumption while minimizing the carbon footprint associated with hardware manufacturing and disposal.

Account Management

- System access permissions
- Authorization for personnel transfers and departures
- Annual review of personnel access rights
- The password policy stipulates that user accounts and passwords must include at least 8 characters and meet complexity requirements. Accounts will be locked after incorrect entries. Passwords must be changed every 90 days, and the first 4 passwords must not be repeated.

Host Management

- Implement a virtualized failover-enabled backup architecture
- Regular full data backups / off-site storage
- Conduct regular recovery drills / disaster recovery drills

System Development

- Establish clear operational procedures and standards for education and promotion

Network Management

- VPN control and usage notifications, which are subject to formal applications and approval from the supervisor and Chief Information Security Officer
- VPN connections are subject to two-factor authentication
- Backup equipment
- Lease certified network attack prevention services
- Implement firewall intrusion detection mechanisms to block unauthorized access, monitor abnormal activity, and prevent illegal access to third-party data

Educational and Promotion

- Conduct information security awareness campaigns during handover
- Regularly implement information security awareness campaigns for new employees
- Conduct company-wide information security education annually
- Conduct social engineering drills to enhance risk awareness annually
- Periodically announce high-risk information organizational management

Computer Control

- Computer asset management system (Smart IT)
- Legitimate use of computer software
- Mandatory activation of protective software
- Disposal of obsolete equipment
- Daily updates of virus signatures

Organizational Management

- Dedicated information management department and personnel
- Regularly report operational status to the highest executive management

Customer Privacy Protection

Unitech firmly believes that maintaining customer relationships extends beyond positive interactions and service quality to encompass a comprehensive commitment to ensuring customer safety and protecting data privacy. The Company actively adheres to international standards, implementing systematic management and monitoring processes to mitigate product risks and ensure customer trust.

As a manufacturer of AIDC devices, Unitech places high importance on compliance and risk management regarding operational safety, electromagnetic compatibility, and environmental suitability of its products. The Company designs and tests products according to relevant regulations and international standards (such as CE, FCC, RoHS) and has established the following management mechanisms:

- Pre-market safety assessment and verification procedures for products to ensure compliance with mandatory safety requirements in all target markets.
- Regular product safety reviews and revision tracking to promptly address potential risks.
- Provision of user manuals and safety operation guidelines to clearly outline precautions.
- Immediate formation of cross-departmental task forces to investigate and address customer-reported safety concerns, implementing recalls, notifications, or updates depending on the circumstances.

In addition, Unitech has established the "Personal Data Protection Management Regulations," strictly adhering to the Personal Data Protection Act and relevant international standards, committing to safeguarding the confidentiality, security, and integrity of customer personal data and commercial information. Through management measures such as data classification, access control, and review mechanisms, the Company continuously strengthens data governance and information security management, with a scope covering all operational sites and subsidiaries. The Information Division is responsible for overseeing and promoting the implementation of privacy protection and personal data management systems, continuously enhancing capabilities in personal data protection and compliance management. In 2025, the Company continued to conduct training courses on personal data protection and onboarding for new employees, accumulating a total of 211 training hours to enhance employees' awareness of personal data protection and information security, thereby reducing the risks of data leaks and security incidents. To further mitigate customer privacy and information security risks, the Company has also established the following management and control measures:

- Systematic information security policies and internal guidelines, covering data access permissions, encryption mechanisms, backup procedures, and off-site storage.
- Signing non-disclosure agreements (NDAs) with third-party partners to strengthen information security protections within the supply chain.
- Annual information security and personal data protection training for employees to enhance risk awareness.
- All usage, transmission, or deletion of customer data is executed based on customer authorization and lawful purposes, with complete records maintained.

In 2025, Unitech experienced no incidents of customer data leakage, unauthorized disclosure, or misuse of personal information. There were also no records of penalties imposed by regulatory authorities or customer complaints arising from inadequate privacy protection.

Zero Major Information Security Incidents

Through personnel training, regular drills and testing, and maintenance, we have established concrete and feasible emergency response plans and disaster recovery strategies to ensure business continuity. In 2025, there were no major information security incidents or complaints regarding customer data loss that affected Company operations or production

Year	2023		2024		2025	
	Number of Complaints Received	Number of Confirmed Cases	Number of Complaints Received	Number of Confirmed Cases	Number of Complaints Received	Number of Confirmed Cases
Data Leakage	0	0	0	0	0	0
External Network Disconnection	0	0	0	0	0	0
Virus Infection	0	0	0	0	0	0
Information Security Incident Affecting Business Continuity	0	0	0	0	0	0

Complaint Channels

To protect whistleblowers, the Company has adopted the following confidentiality and protection measures: Reported matters shall be handled independently by a dedicated unit, with strict control over information flow and scope of investigation. The identity of whistleblowers shall not be disclosed during the handling process. For identifiable reports, written consent from the party shall be obtained prior to disclosure. Any acts of retaliation discovered shall be subject to strict disciplinary action in accordance with the Company's personnel regulations.

Complaint mechanism (E-Mail): info-security@tw.ute.com

03

Sustainable Value Chain

3.1 Product R&D and Innovation

3.2 Customer Relationship Management

3.3 Responsible Supply Chain

3.1 Product R&D and Innovation

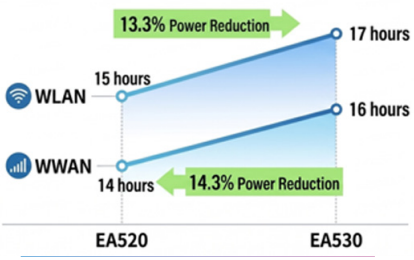
2025 Targets and Achievements

To reduce environmental impacts throughout the product lifecycle and safeguard consumer rights, our product R&D and innovation focus on three core aspects: enhancing energy efficiency, implementing modular design, and strictly adhering to health and safety regulations.

I. Environmental Impact During Product Use: Continuously Enhancing Product Energy Efficiency

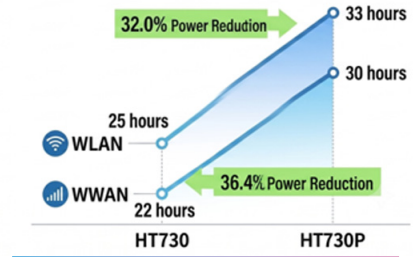
We are committed to reducing power consumption when products are used by customers, and have established long-term carbon reduction targets: reducing the power consumption of key products by 2.5% annually, with a goal to achieve an overall 15% reduction in power consumption by 2030. In R&D practice, we ensure that next-generation products effectively increase operating hours while maintaining the same battery capacity. Below are the energy efficiency improvement results for our flagship products:

EA EA520 vs EA530



WLAN operating time increased from 15 hours to 17 hours, reducing power consumption by 13.3%.
WWAN operating time increased from 14 hours to 16 hours, reducing power consumption by 14.3%.

HT HT730 vs HT730P



WLAN operating time significantly increased from 25 hours to 33 hours, reducing power consumption markedly by 32.0%.
WWAN operating time increased from 22 hours to 30 hours, reducing power consumption markedly by 36.4%.

The Three Core Frameworks of Product Sustainable Development

Product Use Phase	Product End-of-Life & Maintenance	Health & Safety
2.5% Annual Power Reduction	100% Modular Shared Design	100% International Certification & Zero Recall

II. Environmental Impact at End-of-Life Stage: Promoting Modular and Repairable Design

To reduce electronic waste and practice a circular economy, we pledge to launch at least one new product featuring "modular repairable design" each year starting from 2025. Taking the development of the 5-slot charging cradle (5S Cradle) for the PA768 and EA660 as an example, we introduced a design that shares the base and lower cover PCB, configuring differentiation solely for the top socket. This modular innovation not only significantly enhances and simplifies subsequent assembly and repair workflows, but also effectively lowers development costs and resource consumption.

III. Consumer Health and Safety: Upholding 100% International Certification Standards

Safeguarding consumer health and safety is our primary responsibility. We promise that 100% of new products must meet international safety and environmental certifications. In fiscal year 2025, all products undergoing certification successfully complied with international regulations. Simultaneously, under strict quality control, we maintained an excellent record of "zero major product recall events" throughout 2025, concretely demonstrating our commitment to and execution of product safety.

3.1.1Product Innovation, R&D, and Eco-Design

Innovation-Driven Strategy and Core Technology Deployment

As the world's eighth-largest and Taiwan's largest supplier of AIDC (Automatic Identification and Data Capture) equipment, Unitech continues to play a leading role in the AIDC sector through its in-depth expertise in wireless and barcode technologies. The Company is not merely a device manufacturer, but a long-term strategic partner for customers in AIDC technology. It offers a comprehensive product line covering diverse application scenarios to meet the diversified needs of industries such as retail, logistics, healthcare, and manufacturing.

Innovation is the core driving force behind Unitech's sustained leadership. The Company invests substantial resources annually in R&D, with R&D expenditure in 2025 reaching 6.16% of revenue. The proportion of R&D personnel also was as high as 17%, significantly exceeding industry averages. This resource allocation not only demonstrates a strong commitment to technological innovation, but also serves as the key engine enabling the Company to respond swiftly to market changes and consistently deliver advanced products.

To enhance technical support and after-sales service for global customers, Unitech has established technical and business centers in Taiwan, the United States, the Netherlands, Germany, Mexico, Canada, and China, with its R&D headquarters located in Taipei. This enables rapid response throughout the entire process from product development to delivery. With professionalism, reliability, and innovation as its core values, the Company is committed to becoming a solid partner for customers driving digital transformation and smart operations, assisting them in building long-term competitive advantages and growth momentum.

With respect to technological development, Unitech focuses on stable and efficient data capture solutions within the AIDC sector, covering the following key technology areas:

1 Wireless Communication Technology

- Supports multiple wireless modules, including Wi-Fi, Bluetooth, 4G/5G, and NFC.
- Provides stable connection quality and long-range data transmission capabilities.
- Applicable to mobile operations, outdoor logistics, smart inspection, and other application scenarios.

2 Barcode and Image Capture Technology

- Supports diverse recognition technologies, including 1D barcodes, 2D QR codes, OCR, and DPM.
- Equipped with high-performance scanning engines and AI-enhanced image processing technologies.
- Features high resolution and rapid response capabilities, ideal for high-intensity environments such as warehousing and healthcare applications.

3 Embedded Systems and Human Machine Interface Design

- Developed on Android / Windows Embedded platforms.
- Offers customized Human Machine Interface (HMI) and application integration solutions.
- Supports enterprise-grade device management and application deployment requirements.

4 Power and Energy-Efficient Design

- Utilizes high-performance, low-power consumption processors (e.g., ARM architecture SoC).
- Equipped with advanced power management technology for extended operation.
- Suitable for 24/7 mobile operational environments.

5 Cloud and Device Management Support

- Provides Mobile Device Management (MDM), OTA updates, and cloud data synchronization.
- Integrates with enterprise backend systems to enhance overall operational efficiency and data security.

Leveraging key technologies, Unitech is committed to building a diverse product portfolio, including handheld terminals, barcode scanners, fixed readers, and RFID devices, providing comprehensive support for applications across retail, logistics, healthcare, and industrial sectors. Through innovation and professional technical expertise, we help enterprises accelerate their digital transformation and process automation goals.

Product Ecological Design

Product ecological design is a strategy that integrates environmental awareness, sustainable development, and circular economy. Its core lies in comprehensively considering environmental impacts throughout all stages of product development, while striving for efficient resource utilization and reuse. Guided by this philosophy, Unitech's ecological product design includes the five key directions as follows:

1. Green Material Selection

- Utilize recyclable, highly eco-friendly materials, such as non-toxic plastics and biodegradable substances.
- Materials are sourced based on principles of low carbon emissions and sustainable supply, reducing long-term environmental burdens.

2. Modular Design

- Implement modular product structures for easy disassembly, maintenance, and upgrades, effectively extending product lifecycles.
- Reduce overall product obsolescence rates to realize the sustainable product concept of "design for recycling".

3. Circular Economy Orientation

- Establish recycling mechanisms to reprocess retired products or components for reuse in new products.
- For example, the lifecycles of RFID tags and readers can be extended through remanufacturing and reconfiguration.

4. Energy-Saving and Carbon-Reducing Design

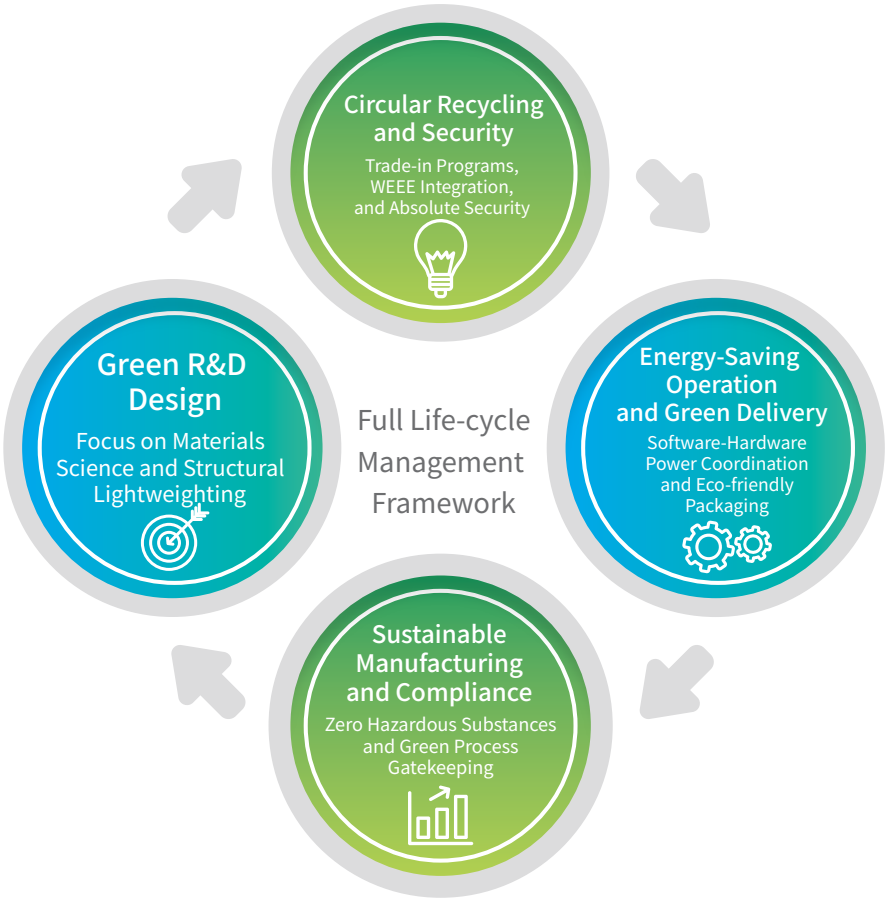
- Enhance energy efficiency and optimize power consumption performance of products.
- Adopt low-power components, such as energy-efficient chips and LED lighting, to reduce carbon footprint during operations.

5. Packaging Reduction and Reuse

- Streamline packaging design to minimize single-use plastics.
- Prioritize the use of recyclable or biodegradable eco-friendly paper and packaging materials.

Unitech has implemented ecological design principles across multiple products and systems:

- Introducing reusable tags and modules in RFID solutions and automated logistics systems to effectively reduce consumable waste.
- Smart warehousing systems integrated with energy monitoring capabilities help customers lower overall carbon emissions.
- Smart retail devices feature maintainable, upgradeable hardware designs that extend equipment lifecycles, minimizing unnecessary replacements and resource depletion.



3.1.2 Green Product Design and Smart Energy-Saving Strategies

Lightweight Design and Structural Optimization

In product design, Unitech actively introduces lightweight and simplified design trends. This aims to enhance the aesthetic and structural integrity of products, while reducing production costs, minimizing material waste, and improving manufacturing and maintenance efficiency. To achieve this goal, the design strategy covers multiple aspects, including structural simplification, parts and components integration, materials substitution, design reduction, and optimization of manufacturing and assembly processes.

First, in terms of structural simplification, the overall structural configuration is effectively optimized by reducing unnecessary support components and decorative elements. For example, adopting an integrated shell design (such as CNC machined aluminum alloy casing) can significantly reduce the number of internal parts and components, while enhancing the product's structural strength and overall stability.

Secondly, component integration to reduce the number of parts and components is also a key approach to improving design efficiency. For instance, integrating NFC antennas into battery covers or merging multifunctional antennas into upper/lower casings saves space and simplifies assembly. Additionally, adopting multifunctional power management ICs (PMIC) effectively streamlines circuit design. Furthermore, modular design enables shared or integrated upper/lower casings with protective components, further enhancing manufacturing and maintenance convenience.

In terms of material application, adopting lightweight materials as alternatives is also a key strategy of the Company. For instance, replacing traditional metals with high-strength, low-density materials such as magnesium alloys, or substituting portions of metal structures with plastics and recycled materials, not only reduces overall weight, but also aligns with sustainability and environmental goals.

Regarding lightweight design, we emphasize localized reinforcement rather than comprehensive thickening, provided structural strength remains unaffected. For instance, our devices feature the design of reinforced corners to enhance resistance during landing. At the same time, thin, high-energy-density batteries and INCELL display modules are adopted to effectively reduce the device thickness and internal stacking space requirements. In wireless communication design, a shared antenna architecture can be implemented to simultaneously support multiple communication standards, such as 4G, 5G, Wi-Fi, and Bluetooth, further reducing the number of antennas and supporting structures required.

Regarding optimization of manufacturing and assembly processes (Design for Manufacturing, DFM), the focus is on achieving high-efficiency production. Our strategies include utilizing single molds to produce multifunctional components, integrating automated embedded fastening structures to reduce screw and bracket usage, and employing snap and buckle designs to simplify assembly procedures. Furthermore, through integrated flexible printed circuit (FPC) design, functional components such as microphones and cameras are modularized, further reducing auxiliary parts and shortening manual labor time.

In summary, through these design and manufacturing strategies, Unitech has successfully achieved product light-weighting and simplification. This approach not only enhances production efficiency and economic benefits, but also effectively balances the three core values of design innovation, manufacturing feasibility, and environmental sustainability.



Sustainable Circularity and Design for Repairability

In Unitech's product development process, design extends beyond functional implementation and aesthetic styling to focus on product lifecycle management, with particular emphasis on enhancing repairability, recyclability, and remanufacturing capability. To achieve sustainable development goals, relevant strategies must be integrated from the initial design phase, including "ease of disassembly and repair", "material recyclability," and "extended product lifespan". These principles are continuously reviewed and optimized throughout all stages of the product introduction process.

First of all, regarding structural design, irreversible permanent joining methods, such as adhesive bonding, welding, or ultrasonic welding, should be avoided whenever possible. Instead, assembly should utilize screws, snaps, slide rails, or plug-in connectors to enhance the possibility of repeated disassembly and repair of product parts and components. Particularly in screw selection, universal specifications (such as Phillips screws) are recommended to avoid raising disassembly barriers due to the requirements of special tools. Furthermore, through modular design, functional components such as batteries, lenses, LCD displays, motherboards, and speakers can be separated into independent modules. This enables users or repair personnel to replace individual modules without affecting other structures, further improving repair efficiency and resource utilization rate. For product casing, clearly defined disassembly reference points, such as pry tabs, should be designed. The disassembly and assembly process should be simplified so that the operation can be completed using common tools.

Material selection should prioritize recyclability to reduce environmental burdens in back-end processing. Plastic components should utilize a single material (e.g., PC or ABS) to avoid mixed composite materials, facilitating subsequent sorting and recycling. For metal components, aluminum or recyclable alloy materials are recommended, while coatings containing heavy metals such as lead, mercury, or cadmium should be avoided. Battery design should also be modularized, avoiding soldering to the mainboard to ensure easy replacement and recycling. All materials shall comply with relevant environmental regulations (such as RoHS, REACH, etc.), and plastic components shall be clearly marked with material codes to enhance sorting efficiency and recycling quality.

Regarding product life extension and remanufacturing design, products should feature high replaceability and serviceability, encouraging users to repair components rather than discard entire units when failures occur. With respect to system software, long-term support should be provided (such as at least five years of updates for Android systems) to prevent hardware obsolescence due to discontinued software updates. During product disassembly, each module should maintain its integrity to facilitate component reuse and refurbishment, further supporting cross-product-line remanufacturing; for example, transferring the motherboard module, LCD panel, or UHF module for use in subsequent models. This strategy should be incorporated from the preliminary stage of product development. This includes reserving disassembly access points during the industrial design phase, implementing structural simplification and standardized connection methods during mechanical design, avoiding difficult-to-disassemble processes (such as encapsulation or ultrasonic welding) in manufacturing planning, and finally simulating actual disassembly scenarios during testing to verify the reversibility and repair convenience of each module.

In summary, sustainability-oriented product design should center on the core principles of "easy disassembly", "easy replacement", "easy classification and recycling", and "easy remanufacturing". Through design strategies like structural simplification, modular architecture, material optimization, and clear labeling, the Company aims to achieve the vision of reducing environmental impact, extending product lifecycles, and enhancing recycling rates.

Source of Circular Economy: Design for Disassembly

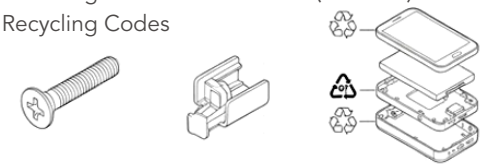
Non-Reversible Bonding (Avoid Use)

- Adhesive Bonding
- Welding / Ultrasonic Welding
- Specialized-Tool Disassembly Screws
- Mixed-Material Composites



Easy Disassembly and Remanufacturing (Unitech Standard)

- Use Universal Phillips Screws, Snaps, and Rail Designs
- 100% Modularized Batteries, Cameras, LCDs, and Mainboards
- Use Single-Material Plastics (PC/ABS) with Clear Recycling Codes



Software Lifecycle Extension:
System Software Provides Long-Term Support (e.g., At Least Five Years of Android Updates), Preventing Hardware Obsolescence Due to Software Termination.

Smart Energy-Saving Design and Energy Efficiency Enhancement

In Unitech's product design process, energy efficiency has become a core element of integrated hardware and software design. This design philosophy not only concerns device battery life, but also directly influences user experience and the realization of environmental sustainability. To achieve high energy management efficiency, design strategies must encompass multiple aspects, including hardware selection, power architecture design, communication module development, as well as operating system scheduling and application behavior optimization.

1. Hardware Design: Enhancing Fundamental Energy Efficiency

Energy-saving design must first focus on the hardware. Selecting highly energy-efficient chips is crucial, such as System-on-Chip (SoC) solutions manufactured using advanced 5nm, 4nm, or 3nm processes. For example, the latest models from Apple's A-series or Qualcomm's Snapdragon series (e.g., QCM4490, QCM6490) deliver both high performance and low power consumption.
Additionally, the big.LITTLE technology employed by the ARM architecture dynamically allocates computing resources based on loading by configuring high-performance and low-power cores, thereby reducing energy consumption during idle and low-load conditions.
Dynamic Voltage and Frequency Scaling (DVFS) automatically adjusts chip voltage and clock speed based on real-time computing demands, while transitioning to low-power modes to minimize unnecessary energy consumption.
Highly Integrated Power Management IC (PMIC) also plays a critical role. PMIC provides precise voltage regulation, module power switch control, and multiple energy-saving mode switching functions. By automatically switching between Pulse Width Modulation (PWM) and Pulse Frequency Modulation (PFM), it ensures that the system consistently operates at its optimal efficiency point.

Other energy-saving measures for hardware include communication modules (such as 5G/4G, Wi-Fi, Bluetooth) supporting low-power operating modes (e.g., Bluetooth Low Energy), RF design optimization to enhance transmission efficiency, and sensors (such as GPS, accelerometers) automatically entering sleep mode or powering off during idle periods to further reduce system background power consumption.

2. Software Design: Smart Power Management and Application Behavior Control

At the software design level, mainstream mobile operating systems (such as Android and iOS) incorporate advanced power-saving management mechanisms. For example, Android's App Standby and Doze modes restrict non-essential background activities during device inactivity or screen-off periods, effectively reducing the frequency of network wake-ups and sensor operations.
Power optimization is also essential for applications. This includes reducing background service wake-up frequency, deferring non-immediate task execution, limiting high-frequency location tracking and excessive sensor resource usage, and optimizing animation rendering and screen refresh rates. In addition, push notifications and network access should incorporate energy-saving designs, such as consolidating push message delivery and avoiding prolonged use of persistent connection methods like WebSockets to reduce system resource and power consumption.

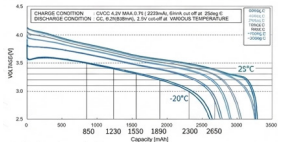
3. Adjusting Power Strategies Based on Functional Modules: Smart Resource Utilization

Flexible and context-aware power management strategies should be established for different functional modules. For example, when the communication module detects a no-signal area, the system can automatically switch to airplane mode to conserve power; transmission tasks should prioritize Wi-Fi to reduce the energy burden on mobile networks. Multimedia modules can default to lower-resolution content playback or employ adaptive streaming to adjust video quality based on network and battery conditions. For positioning systems, low-power positioning technologies (e.g., Wi-Fi or Bluetooth Low Energy) should be prioritized, while unused sensors should be disabled to prevent energy waste.

In summary, energy-efficient design for smart devices must be built upon the integrated foundation of three key elements, namely, a high-efficiency hardware architecture, smart power management strategies, and precise control over application behavior. Only by considering the coordinated operation of software and hardware from the preliminary stages of product design can we effectively extend battery life, reduce thermal energy loss, enhance end-user experience, and ultimately realize the product's design vision for energy efficiency and environmental sustainability.

Software

The PA768 running Android 12/14 version achieves approximately 13.5/15 hours of battery life, representing an 11% improvement.



Hardware

The PA720 incorporates optimized battery discharge curve design in its circuit layout, increasing battery runtime by 48% at -20°C compared to the original model.

Wireless

The UHF Duty Cycle design enables customers to achieve the optimal balance between performance and energy efficiency. At 100% power, UHF read performance is 100%. Adjusting the Duty Cycle to 50% reduces power consumption by 50%, while UHF read performance also decreases to approximately 50%.

A 3-year quantitative target for energy-saving design: Using 2025 as the baseline year, reduce product power consumption by 3% annually, aiming for a 15% reduction in power consumption by 2030.

3.1.3 Product Lifespan Extension and Circular Economy Practices

Unitech is committed to integrating sustainability thinking throughout the entire product lifecycle. Beyond focusing on product sales, the Company builds a comprehensive circular economy ecosystem through three core pillars: "Long-Life Design," "Repairability," and "Remanufacturing." Facing the dual challenges of finite resources and the surge in electronic waste, the Company actively responds to global circular economy trends. From the initial design stage to product retirement, Unitech drives sustainable actions in carbon reduction, remanufacturing, and reuse to achieve the goal of minimizing environmental impact.

I. Sustainable Design: Long-Lifespan Platforms and Modular Architecture

We integrate environmental considerations from the source of R&D to reduce resource waste:

- Long-Life Technology Platform: Prioritize the adoption of long-lifespan platforms (such as Qualcomm Longevity Platform QCM6490 / 4490) to ensure products support OS updates for 4 to 5 years, delaying replacement cycles from the source.
- Modular Design Principles: Adopt structural designs emphasizing “easy disassembly, easy replacement, and easy upgrading,” while utilizing standardized screws and universal interfaces to significantly lower maintenance barriers and increase component versatility and recycling rates.

II. Maintenance Support: Implementing the Right to Repair and Lifespan Extension Measures

To extend the operating lifespan of products at customer sites, we have established a comprehensive maintenance support system:

- Transparent Technical Documentation: Proactively provide repair manuals, assembly/disassembly instructions, and troubleshooting guides to end-users and authorized service providers to implement repair transparency.
- Professional Technical Ecosystem: Empower customers with self-repair or local repair capabilities through comprehensive technical support, reducing the likelihood of products being discarded due to minor failures.

To realize the sustainable design philosophy of product lifespan extension and maintenance prioritization, Unitech actively builds a comprehensive “product maintenance support ecosystem” to meet the needs of users and service partners in maintenance, diagnostics, and spare parts management, thereby comprehensively enhancing product maintainability and service life. The Company adheres to modular structural design to ensure that products can be easily disassembled, replaced, and upgraded. Standardized screw s and interfaces are employed to enhance universal repair capabilities. At the same time, technical documents are made publicly available, including product repair manuals, assembly/disassembly instructions, maintenance workflows, and common troubleshooting guides. This enables end-users and authorized maintenance providers to perform independent maintenance.

Key contents of the maintenance manuals include: component layout diagrams and function introductions, download of spare parts and component lists with illustrative explanations, disassembly and assembly operation guidelines, as well as firmware update files and illustrated operational procedures. Through systematic maintenance support measures, Unitech not only extends product lifecycles, but also achieves resource recycling and waste reduction goals, thus reinforcing the core value of sustainable corporate operations.

Product Introduction
Illustrated component layout diagrams clearly show the location and corresponding functions of each product component.

Spare Parts and Components Management
Provides download links for lists of spare parts and components required for repairs, accompanied by images and corresponding model numbers.

Disassembly Guidelines
Detailed step-by-step instructions with illustrations for product disassembly and reassembly.

Firmware Update Procedures
Provides necessary firmware files for operating system updates, accompanied by illustrated operational procedures.

III. Remanufacturing & Renewal: Trade-In Buyback and Factory Refurbishment (Renew)

For products entering the end-of-life stage, Unitech has established a value-transformation workflow of "Recycle–Refurbish–Reintroduce":

- Trade-In Buyback Program: Offers promotional incentives for new device purchases to encourage customers to return old equipment. Upon collection, professional technicians perform physical disassembly and precisely categorize items into "For Refurbishment," "For Spare Parts," and "Compliant Disposal."
- Remanufactured Component Management: Modules with reuse value (such as motherboards, upper cover modules, etc.) are tested, certified, repackaged, and added to the spare parts inventory for after-sales service, thereby extending product operating lifespans.
- Factory Refurbishment Standard Operating Procedures:
  - Comprehensive Refurbishment: Includes deep cleaning, cosmetic wear treatment, and hardware functionality testing.
  - Performance Optimization: Replaces components and upgrades to the latest firmware version, ensuring refurbished products achieve near-new performance.
  - Quality Verification: After passing strict quality acceptance, items are used as repair spare parts or reintroduced to the market as "Certified Refurbished Products."
- After-Sales Protection Integration: Refurbished products enjoy extended RMA warranty coverage, eliminating customer quality concerns regarding circular products and building a responsible brand reputation.

Case Study: Life Cycle Management Results for EA630 Mobile Computer

Unitech implements the Extended Producer Responsibility (EPR) principle. Taking the classic model EA630 as an example, although the product has reached its end-of-sale phase and transitioned into the post-sales service commitment period, we continue to promote trade-in buyback and resource circulation projects. Through an efficient recycling mechanism, we not only extend component lifecycles but also significantly reduce electronic waste generation.
EA630 Trade-In Recycling Execution Statistics:

Year	New Unit Volume	Returned Unit Volume	Recycling Execution Rate
2024	208	203	97.6%
2025	235	228	97.0%
Total	443	431	97.3%

In the late stage of the EA630 product lifecycle, Unitech still maintains an exceptionally high average recycling execution rate of 97.3%. This demonstrates that the Company not only accurately tracks product flow but also successfully guides customers to participate in the circular economy through high-quality maintenance support and buyback incentives, achieving the goal of maximizing resource utilization.

Unitech actively promotes the circular economy by establishing a comprehensive equipment recycling and reuse mechanism to reduce electronic waste generation and implement efficient resource management. Through the "Refurbishment and Reuse Program", we assist enterprise users in recycling retired equipment. Upon inspection and refurbishment by the professional team, these devices are reintroduced as repair spare parts or donated to rural areas and social welfare organizations, thereby extending product lifespans and maximizing resource efficiency.

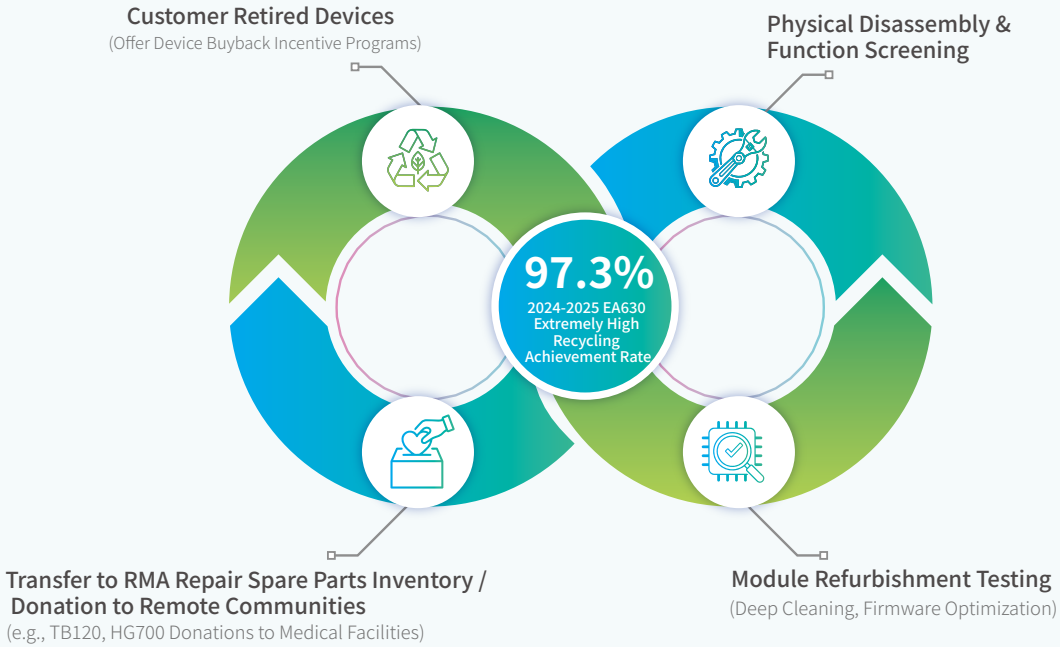
At the same time, Unitech consistently fulfills its corporate social responsibility and resource recycling commitments through concrete actions. For instance, the EA630 Device Recycling and Reuse Program collects equipment from customers. After passing inspections, these devices are reclassified as repair parts for after-sales service. This approach not only reduces consumption of new parts, but also enhances repair service efficiency. Furthermore, we also assist disadvantaged and remote communities through resource reuse, alleviating equipment procurement pressures and achieving the goal of public-private collaboration for mutual benefits.

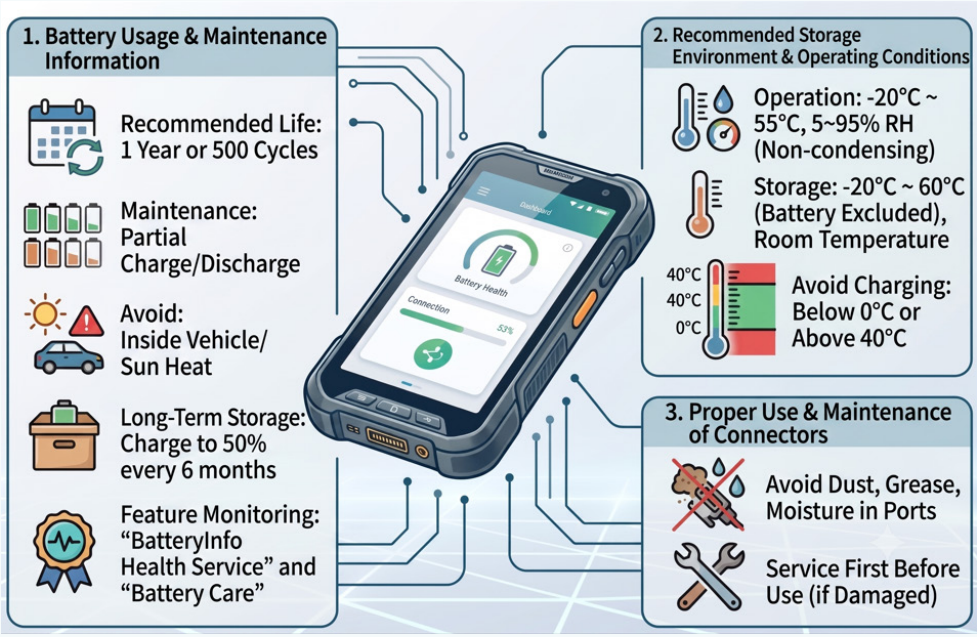
Furthermore, we donate refurbished TB120 industrial-grade tablet devices to public welfare foundations, strengthening mobile management and service efficiency at disadvantaged service centers nationwide. We also donate HG700 industrial-grade tablets, ear thermometers, pulse oximeters, and blood pressure monitors to care institutions, enhancing health monitoring and care capabilities. Through resource recycling and public welfare initiatives, Unitech not only practices product lifecycle management principles, but also demonstrates the positive environmental and social impact of corporate responsibility.

Major benefits include:

- Increasing equipment refurbishment and reuse rates
- Reducing overall electronic waste volume
- Addressing equipment resource disparities in government or rural public sectors
- Establishing a product lifecycle management system

Circular Economy Practices: EA630 Device Trade-in Program







Product Safe Usage and Lifespan Extension

To extend product lifespan and ensure minimal resource usage, Unitech provides detailed operation and maintenance guidelines in user manuals, including battery health monitoring, recommended charging strategies, and temperature/humidity management. For example:

1. Battery Usage and Maintenance Information
- Recommended battery lifespan is one year or 500 charge-discharge cycles.
- Avoid fully discharging before recharging. It is recommended to perform multiple partial charge-discharge cycles to extend lifespan.
- Avoid high-temperature environments (e.g., inside vehicles or direct sunlight) to prevent battery swelling and failure.
- For long-term storage, it is recommended to charge to 50% every 6 months to prevent battery degradation.
- Use the "Battery Info Health Service" and "Battery Care" functions to monitor health status and set charging limits (e.g., 80%, 50%) to extend lifespan.

2. Recommended Storage Environment and Operating Conditions
- Operating temperature range: -20°C to 55°C; relative humidity of 5% to 95% (non-condensing)
- Storage temperature range: -20°C to 60°C (without battery); room temperature storage is recommended.
- High/low temperature charging risk warning: Charging below 0 °C or above 40 °C is not recommended to prevent damage or hazards.

3. Proper Connector Use and Maintenance
- Avoid dust, oil, or moisture ingress into the interface, which may cause short circuits, overheating, or connection failure.
- If the connector is damaged, repair it before use to prevent device damage.

3.1.4 Sustainable Packaging and Eco-friendly Materials Adoption

EU Environmental Compliance and Resource Reduction Design

Unitech product packaging fully introduces eco-friendly and degradable materials, strictly complying with the EU Packaging and Packaging Waste Directive. We adhere to the core design principle of "minimum volume with safe product protection," selecting recyclable paper, LDPE film bags, and high-environmental-benefit EPE foam to reduce overall resource consumption and carbon footprint.
Specific optimization measures and achievements are as follows:

1. Packaging Materials Comply with EU Environmental Directive Standards

- Declaration of Conformity and Test Verification: All packaging material suppliers provide declarations of conformity with the EU Packaging and Packaging Waste Directive (Directive 94/62/EC and Directive (EU) 2018/852), certified by third-party laboratory testing to ensure heavy metal content (lead, cadmium, mercury, hexavalent chromium) is below the directive limit of 100 ppm.
- Material Classification and Inspection Results:
  - LDPE Film Bags (Low-Density Polyethylene): Passed RoHS testing, featuring clear recycling labels and high recyclability.
  - EPE Foam: Currently used EPE formulas contain 25%–35% recycled content and have passed RoHS and heavy metal non-toxicity testing, committing to reducing virgin plastic usage.
  - Recyclable Paper: Includes gift boxes and outer shipping cartons, complying with recycled paper standards and featuring clear recycling labels to implement forest resource recycling.

2. Reduce Packaging Volume and Material Usage

Unitech continuously promotes packaging reduction initiatives. Key design innovations and quantitative achievements for 2025:

Case Study:
Introduction of Innovative "Flat-type EPE Foam" Design Solution.

To further put the "minimum volume principle" into practice, Unitech successfully developed and introduced a brand-new "flat-type EPE foam" cushioning design this year to replace traditional molded integrated foam (as demonstrated in the comparison in Figure 1 and Figure 2). This innovation substantially reduces resource consumption and transportation carbon emissions from production to customer:

- Remarkable Storage Space Efficiency Enhancement: The stacking volume per 100 flat-type EPE pieces is only 48.5% of the original molded foam volume, effectively saving 51.5% in storage and transportation space (as shown in Figure 2), significantly improving green delivery efficiency and space turnover across the supply chain.
- Substantial Material and Overall Cost Savings: This design reduces total material cost (including labor hours) by approximately 15.5% (as shown in Figure 1).
- Supply Chain Green Optimization: Although the flat design requires additional folding operational steps—leading to a slight increase in labor costs—its advantages in material reduction, logistics efficiency, and storage space optimization far outweigh this operational limitation, fully aligning with our long-term commitment to supply chain green transformation and carbon emission reduction.
- Packaging Recycling and Reuse: All packaging materials feature clear recycling labels and meet the EU target requirement of a minimum 65% recycling rate and material classification.

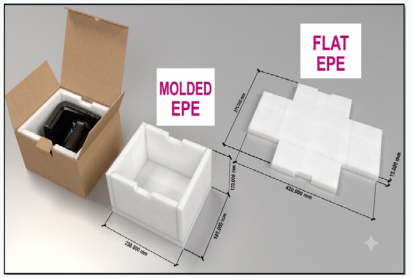


Figure 1

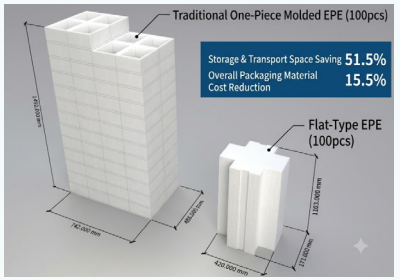


Figure 2

Primary Packaging Reduction and Material Simplification

Unitech actively optimizes primary packaging design, achieving resource savings and recycling friendliness through three main strategies: "structural innovation," "material purification," and "digitalization." Specific optimization measures are detailed below:

1. Reduce Packaging Volume and Weight

- All product outer boxes follow the principle of minimized dimensions, with packaging designed to fit closely around the main unit and accessories, reducing space waste and packaging material usage.
- Flagship Design Innovation (Flat-type EPE): The 2025 new product (RP300) successfully introduced a "flat-type EPE foam" design to replace traditional molded integrated structures. Although this slightly increases folding labor hours, its advantages far outweigh operational limitations. Specific achievements include:
  - Logistics Efficiency Enhancement: Stacking volume is only 48.5% of the original design, saving up to 51.5% in storage and transportation space.
  - Cost Optimization: Achieved an overall packaging cost saving of approximately 15.5% per unit, realizing a win-win for environmental and economic benefits.

2. Simplify Material Mixtures to Increase Recyclability

- All primary packaging (including color boxes and inner cushioning) is primarily made of single materials:
  - Outer Box: Recyclable cardboard (no plastic coating)
  - Inner Cushion: Recyclable EPE (replacing composite foam)
- Avoid using mixed materials (such as glued components, glossy laminated paper, PET composites) to ensure direct entry into paper or bio-based recycling streams.

3. Adjust Power Supply Configurations by Shipping Region to Reduce Unnecessary Accessories

- Regionalized Power Configuration: Adopt a regionalized packaging strategy (e.g., Taiwan, US, Japan specifications), providing only the power supply standard to that region without universally including multi-country power adapters. This reduces packaging volume and effectively avoids e-waste caused by global customers receiving inapplicable accessories.

4. Reduce Printed Product Manuals by Printing QR Codes on Outer Boxes or Quick Start Guides

Product Design with Reduced Resource Input

Unitech continuously optimizes the product shipping and packaging process, replacing printed user manuals with QR Code links to electronic user manual downloads. All printed materials utilize eco-friendly recyclable paper and monochrome printing designs, further reducing printing energy consumption and toner usage. Specific practices include:

1. Replace Printed User Instructions with QR Codes

- All shipped main unit Quick Start Guides (QSG) and accessory outer box labels feature printed QR Codes.
- The QR Code links to the Unitech official website download center, providing:
  - User's Manual
  - Technical support information
- This measure significantly reduces the printed documents required with each product (main unit reduced from an average of 20 pages to a 2-page QSG), estimated to save hundreds of thousands of sheets of paper annually.



2. Use Recycled and Eco-Certified Paper

- Main units only include necessary QSGs, printed on recyclable paper materials.
- Accessories only have printing on outer box labels, reducing QSG printing, as shown in the diagram below.



3.1.5 Green Processes and Restricted Substance Management

Unitech adheres to the core principles of "customer-oriented, full participation, thorough investigation, and continuous improvement", striving to deliver safe, non-hazardous, and environmentally friendly electronic products. Through the high-standard quality management system, we comprehensively implement raw material management, hazardous substance control, alternative material adoption, and green process design. This ensures that every stage from product design to shipment complies with international regulations and customer requirements, while actively building a sustainable value chain.

Restricted Substance Control Measures

- Fully introduce the IECQ QC 080000 Hazardous Substance Management System to systematically control all hazardous materials throughout product design, procurement, production, and shipping stages.
- Prioritize materials with low hazard or minimal environmental impact:
  - Use lead-free solder and eco-friendly flame retardants.
  - Avoid heavy metals, brominated/chlorinated compounds, or other high-risk substances.
- Promote recyclable and disassembly-enabled designs to increase reuse rates and reduce environmental impact of waste.
- Implement biodegradable and plastic-reduction packaging solutions to enhance resource utilization efficiency and strengthen green brand image.

Introduction of Safer Alternative Chemicals

- Replace traditional volatile organic compounds (VOCs) cleaning agents with low-toxicity, high-safety alternative solvents.
- Optimize process and equipment design to reduce solvent usage volume and frequency, ensuring both workplace safety for employees and environmental protection.

International Regulatory Compliance and Product Conformity Mechanisms

(1)RoHS, REACH, and French Mineral Oil Regulation Compliance

- RoHS 2.0:
  - All products comply with restrictions on ten hazardous substances (including Pb, Cd, Hg, Cr 6+, PBB, PBDE, DEHP, BBP, DBP, DIBP).
  - Ensure compliance through BOM management, internal inspections, and third-party verification (e.g., SGS, TÜV).
- REACH Substance of Very High Concern (SVHC) Management:
  - Regularly update the SVHC list (every six months) and assess the risks associated with supplied items and materials.
  - Implement material substitution projects (e.g., eliminating phthalates DEHP, DBP) to reduce hazards.
- French Mineral Oil Regulations:
  - Test inks, plastics, and sealing materials for MOAH/MOSH content.
  - Introduce low-aromatic inks and plant-based oil raw materials t o mitigate regulatory risks.
- For each batch of raw materials and parts and components, RoHS compliance declarations or third-party test reports must be provided. Implement pre-contract risk assessments, incoming material inspections, and change control procedures.

(2)Establish an Automated Screening System for High-concern Substances

- Require suppliers to promptly update DoC (Declaration of Conformity), SDS (Safety Data Sheet), and other supporting documents.

RoHS 2.0 10 Restricted Substances Content Limits

Name of Restricted Substances	Content Limit (ppm)	Name of Restricted Substances	Content Limit (ppm)
Pb	1000	PBDEs	1000
Hg	1000	DEHP	1000
Cd	100	BBP	1000
Cr 6+	1000	DBP	1000
PBBs	1000	DIBP	1000

Green Design and Technical Substitution

(1)Environmental Strategies in Product Design Stage

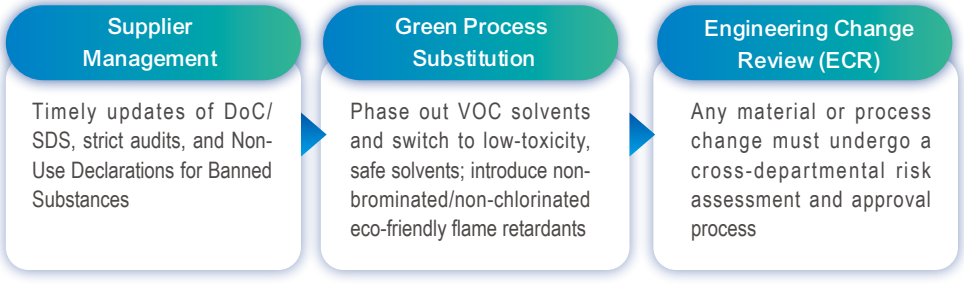
- Flame Retardant Substitution: Utilize non-brominated, non-chlorinated flame retardants (e.g., phosphorusbased, organic nitrogen-based) to reduce toxicity and regulatory risks.
- Plastic Material Optimization: Adopt materials compliant with RoHS, REACH, and UL94 V-0 certification.

(2)Engineering Change Request (ECR)

- All alternative materials or process changes must be executed through the "Engineering Change Request (ECR)" process.
  - Includes raw material change assessment forms, test records, risk impact reports, etc.
  - All changes require approval upon internal cross-departmental review before implementation and filing.

Implementation Results and Third-Party Verification

- Unitech has fully introduced and obtained the following management system certifications:
  - ISO 9001 (Quality Management System)
  - ISO 14001 (Environmental Management System)
  - IECQ QC 080000 (Hazardous Substance Management System)
- Regularly undergoes third-party audits and inspections to continuously enhance management transparency and external trust.





ISO 14001 Certificate



ISO 9001 Certificate



IECQ QC 080000 Certificate

Unitech places high priority on product safety throughout the product design and development process. All products are designed and manufactured in compliance with relevant specifications and regulations of the importing countries. The Company commences manufacturing and sales only after design testing and verification, completion of all required documentation/ specifications, and successful pre-mass production trials. For the factory manufacturing process, the Company implements international standards, such a s the ISO 9001 Quality Management System and the IECQ 080000 Hazardous Substance Process Management System, which are verified by third-party certification bodies and undergo annual internal and external audits, in order to ensure that products supplied by Unitech meet green product quality and safety requirements, thereby delivering safe, sustainable, and innovative products for end-users, employees, and the environment. Unitech did not encounter any incidents in relation to non-compliance with product safety regulations in 2025.

Product Type	Compliance Regulations
All Products	RoHS Directive (2011/65/EU, (EU) 2015/863). No hazardous or prohibited substances used to ensure environmental protection and safety.
All Products	REACH Directive (EC) No. 1907/2006). No restricted chemicals a re used to protect customer health and the ecological environment.
Packaging	Packaging Directive (2013/2/EU). We comply with the requirements of the Directive on Packaging and Packaging Waste, striving to minimize the negative environmental impact of packaging.
Batteries	Battery Directive Standard ((EU) 2023/1542). We comply with the requirements of the Battery Directive to ensure that batteries meet the latest environmental standards and guarantee safe and eco-friendly usage.
Smart devices	We have obtained certifications including NCC electromagnetic radiation testing, lithium battery safety inspections, BSMI, PSE, IEC 62133, and other international safety standards, along with UL certification, to ensure our products pose no adverse effects on human health.
Software services	We conduct security vulnerability scans and implement data privacy protection measures to ensure the security and privacy of user data.

Raw Material Restricted Substances Management

To ensure products comply with international environmental regulations and meet customer expectations for green supply chains, Unitech implements a stringent hazardous substance management system for raw materials, parts and components, and manufacturing processes. Relevant systems adhere to the international standards and customer requirements as follows:

- RoHS (Restriction of Hazardous Substances)
- REACH (Registration, Evaluation, Authorization, and Restriction of Chemicals)
- WEEE (Waste Electrical and Electronic Equipment)
- Customer environmental requirements (e.g., corporate supply chain requirements)

Regulations or Directives	Unitech Products
EU RoHS Directive: Restriction of Hazardous Substances	100% compliance
EU REACH	100% compliance
EU WEEE: Waste Electrical and Electronic Equipment Recycling	100% compliance
EU POPs(Persistent Organic Pollutants)	100% compliance for products sold in EU
French Mineral Oil	100% compliance for products sold in France
California Proposition 65	100% compliance for products sold in the United States

Management Mechanisms and Implementation Approaches:

1. Prohibited Substances List Development and Updates
- Establish the list of prohibited and restricted substances (e.g., lead, mercury, cadmium, hexavalent chromium, PBB, PBDE) based on regulations such as RoHS and REACH.
- Periodically make revisions and announcements based on regulatory updates and customer requirements.

2. Supplier Management and Compliance Review
- Require suppliers to provide material composition declarations or third-party inspection certificates (e.g., SGS reports).
- Sign a "Certificate of Non-use of Restricted Substances" and incorporate it into the supplier management system.
- Conduct regular supplier audits to ensure production processes comply with control standards.

3. Incoming Material Verification and Testing
- Conduct random sampling of incoming materials using XRF (X-ray Fluorescence) to check hazardous substance content.
- High-risk materials require the submission of compliance reports from third-party laboratories to strengthen verification mechanisms.

4. Internal Education and Process Control
- Establish comprehensive SOPs to ensure compliance throughout design, procurement, production, and shipping.
- Conduct regular employee education and training on environmental regulations and substance safety to enhance compliance awareness.

5. Regulatory and Customer Audit Response Mechanism
- Continuously monitor global regulatory developments, proactively adapt to the changes, and update internal management systems.
- Provide complete substance traceability data and inspection reports to meet customer audit and international certification requirements.

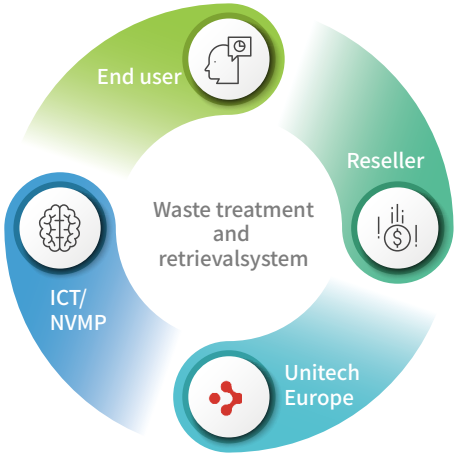
Unitech's "Raw Material Restricted Substances Management System" is a core pillar of its green product strategy. It not only ensures product compliance across the global market, but also enhances brand trust and value within sustainable supply chains, demonstrating the Company's long-term commitment to environmental responsibility.

3.1.6 End-of-Life and Recycling Management

Unitech collaborates with qualified third-party recycling organizations in each region to promote end-of-life product processing. We comply with the WEEE Directive by registering and joining the EU recycling system, clearly guiding users to carry out recycling according to regulations through product labels and user manuals.

1. Compliance with WEEE Directive (Directive 2012/19/EU) and Collaboration with the EU Recycling System

- Unitech registers a WEEE Producer Responsibility Number for products in the EU market, and actively participates in regional electronic waste recycling programs through locally accredited institutions (such as NVMP and ICT).
- End customers and distributors can arrange product collection and removal through these partners.
- Unitech's Europe WEEE Recycling Policy Flowchart:



Year	2023	2024	2025
Recycling Percentage	41.5%	51.6%	34.5%

Note: Annual recycling percentage = Recycling volume in Europe / Sales volume in Europe



2. Collaboration with Regional Recycling Organizations

- Taiwan Headquarters: Partners with EPA-certified waste recyclers.
- European Operations: Partners with officially qualified public or private recycling companies.
- All batteries and electronic components are labeled with hazardous or special-handling substances (e.g., lithium batteries) to facilitate compliant disassembly by partners.

3. Product Labeling and End-User Recycling Education

- WEEE symbols are displayed on product bodies and packaging:





Recycling guidelines are provided on user manuals

3.1.7 Customer Health and Safety

Unitech places the utmost importance on the impact of its products on user health and safety, striving to prevent and mitigate potential risks to safeguard corporate reputation, financial stability, and regulatory compliance. We continuously enhance and implement a comprehensive product safety management system. Rigorous risk control processes are integrated throughout the entire lifecycle from design and development, raw material selection, and manufacturing to product recall mechanisms, ensuring the ultimate safety and reliability of our products.

To enhance health and safety performance throughout the entire product lifecycle, Unitech has implemented a Product Lifecycle Management (PLM) system to systematically manage raw material selection. All procurement items must comply with the Company's established hazardous substance control standards. At the same time, we strictly adhere to international chemical and hazardous substance management regulations, including the EU REACH Substance of Very High Concern (SVHC), RoHS 2.0, etc., and adopt a high-standard component certification system. At the plants in Taiwan, we have fully implemented the QC080000 hazardous substance management process, complemented by physical sample testing, to ensure that both raw materials and finished products meet relevant regulatory requirements. Furthermore, all Unitech-branded products achieve 100% compliance with the international IEC 62368 electronic product safety standard and meet RoHS 2.0 requirements, demonstrating Unitech's unwavering commitment to consumer health protection and product responsibility.

Safety Management Systems and Certifications

During the initial stages of product development, Unitech's R&D, design verification, and marketing departments identify and assess potential health and safety risks associated with product usage. Relevant operating manuals and safety instructions are established accordingly. Should significant quality or safety risks emerge after product shipment, the Company will initiate the "Product Recall Process" in accordance with ISO procedures. This involves convening immediate cross-departmental meetings to track affected batches, serial numbers, and production schedules. Solutions for on-site handling or recall are proposed for products in inventory, in transit, and at customer sites. As of 2025, all products shipped by Unitech have complied with international safety regulations and marketing labeling requirements. There have been no major incidents posing risks to end-user health or safety, nor any records of recalls due to violations of product or service safety regulations.

1. Electromagnetic Compatibility (EMC) Testing

All Unitech products undergo Electromagnetic Compatibility (EMC) testing prior to shipment to ensure that devices do not generate excessive electromagnetic interference and maintain stable operation in electromagnetic environments. Testing includes:

- Electromagnetic Interference (EMI) Testing: Verifies products do not emit interference signals exceeding regulatory limits during normal operation.
- Electromagnetic Susceptibility (EMS) Testing: Evaluates whether the product maintains normal functionality when exposed to electromagnetic interference environments.

2. Radio Frequency (RF) Safety (SAR)

All products with wireless transmission functions have passed Specific Absorption Rate (SAR) safety testing and certification for major markets, including CE (EU), FCC (the United States), NCC (Taiwan), TELEC (Japan), and SRRC (China). This ensures no adverse health effects occur during mobile communication usage.

3. Safety Design Verification (IEC 62368 and IEC 62133)

To comprehensively prevent risks such as electric shock, fire, energy release, mechanical injury, chemical exposure, and burns that may arise during product use, Unitech has fully implemented the IEC 62368 electronic product safety standard. Additionally, we enforce stricter IEC 62133 standard testing for lithium battery components. All prototypes at every design stage must pass rigorous internal validation and third-party laboratory testing. Prior to mass production, products must also obtain safety certifications required by local regulations to ensure that final products fully comply with safety standards and requirements of the global market.

Consumer Health Safety Protection

Unitech implements comprehensive health and safety control measures throughout the entire product lifecycle from design, manufacturing, usage to post-sales, ensuring that the product does not pose any risk or harm to users. This management strategy is closely aligned with Product Responsibility and integrates with Customer Relationship Management (CRM), Quality Assurance, and Regulatory Compliance, demonstrating the Company's strong commitment to customer well-being.
Unitech's customer health and safety management includes:

1. Product Safety Design

- Conduct risk assessments and implement safety designs based on international standards (CE, FCC, UL, etc.) from the initial development stage.
- Products feature overvoltage protection, overheat prevention, fire-resistant materials, and water and dust resistance to minimize usage risks.

2. Hazardous Substance Control

- Strictly adhere to environmental regulations including RoHS, REACH, and halogen-free requirements to avoid using heavy metals and chemicals harmful to human health.
- Particular attention is given to RFID, smart retail, and automation equipment to ensure that materials and electromagnetic waves do not adversely affect human health.

3. Compliance with Regulations and International Standards

- All products undergo mandatory and voluntary safety certifications (e.g., CE, VCCI, BSMI, ISO 9001/14001).
- Products with wireless transmission functions must comply with regional regulations such as NCC (Taiwan) and FCC (the United States).

4. Comprehensive Labeling and User Instructions

- Provide complete operation manuals, safety warnings, and installation guides.
- Clearly communicate potential risks and proper usage to minimize accidents caused by improper operation.

5. Reporting and Customer Complaint Handling Mechanisms

- Establish tracking and recall procedures for products with safety concerns, enabling prompt customer notification and repairs.
- Customers can report incidents via customer service, distributors, or the official website, ensuring timely information response.

6. Full Lifecycle Risk Management

- Conduct health and safety risk assessments throughout the product lifecycle from development to recycling.
- Provide usage restriction guidelines for specific environments (e.g., high-radiation, explosive areas) to prevent hazards from misuse.

Customer health and safety is not merely Unitech's regulatory responsibility, but also a core value that builds brand trust. The Company adopts a prevention-oriented approach, and implements comprehensive risk management processes from product design at the source to after-sales support, aiming to safeguard the safety and rights of every user.



Safety Feedback Mechanism

To ensure customer health and safety throughout all stages before, during, and after product use, Unitech has established a comprehensive and diversified external feedback mechanism alongside preventive management processes. These enable timely identification and response to any potential risks related to product safety. Specific measures include:

Provision of Pre-Use Preventive Information

- Prior to product delivery and actual use, Unitech proactively provides detailed operational information and safety guidelines to assist customers in correct product usage and mitigate potential risks. Taking the PA768 model as an example:
- User Manual and Safety Instructions: Each product includes an online user manual clearly outlining safe usage methods and warnings, covering steps such as device startup, charging, and maintenance.
- Lithium Battery Usage Recommendations:
  - Recommended charging temperature range: 0 °C to 45 °C. Avoid charging in low temperatures to prevent battery instability.
  - Battery storage precautions: Avoid prolonged exposure to high temperatures or humidity. Keep away from moisture, grease, dust, and other contaminants to prevent contact corrosion or short circuits.
- Warning Labels and Symbols: Regional safety certifications (CE/FCC/NCC) and usage restrictions are clearly marked on the product exterior to help users quickly identify operational risks.

External Feedback Channels

- Official Website and Technical Support Email: This enables customers to report safety concerns or issues encountered during product use at any time.
- Bugzilla System Reporting: Regional business units promptly report major customer complaints or product anomalies.
- Monthly Internal Summary and Tracking: Consolidates, reviews, and tracks progress on unresolved major customer complaints to continuously optimize response procedures in relation to customer health risks.

Product Recall Process

Unitech categorizes reported incidents into four levels, being P1 to P4, based on severity. Cases involving potential personal injury risks are automatically assigned "Priority 1" status and immediately trigger the following procedures:

- Initiate cross-departmental risk assessment to determine whether the issue stems from hardware or firmware, and confirm whether it meets the criteria for product recall or replacement.
- If deemed a recall event, the customer service unit proactively proposes Recall/Replacement recommendations, while simultaneously initiating the following actions:
  - Correct products in stock and in transit
  - Arrange on-site product repair or replacement
- Technical support teams must proactively respond to customers within 3 business days and propose a solution or timeline within 12 business days.
- All handling records are logged in the Bugzilla system and continuously tracked until the issue is closed.

Unitech regards health and safety incidents as a critical component of operational risk management. Through systematic processes and continuous improvement, we strengthen customer rights protection and corporate responsibility.

Year	2023		2024		2025	
	Number of Reported Cases	Number of Confirmed Cases	Number of Reported Cases	Number of Confirmed Cases	Number of Reported Cases	Number of Confirmed Cases
Major incidents affecting customer health and safety	0	0	0	0	0	0
Recalls due to violations of product and service safety regulations	0	0	0	0	0	0

3.2 Customer Relationship Management: Creating Comprehensive Service Value

3.2.1 Professional Customer Support and Global Exchange

To establish a long-term and stable foundation for cooperation, Unitech adheres to a "customer-oriented" business philosophy, actively developing a comprehensive customer relationship management system. We view customer satisfaction as the key driver for product and service innovation. We are committed to delivering prompt, professional, and high-quality technical support and after-sales service to enhance the overall customer experience, strengthen partnerships, and mitigate operational risks arising from poor service or miscommunication.

Management Goals

- Maintain an annual average customer satisfaction score of 4.2 or above (out of 5).
- "Zero tolerance" for major customer complaints (maintain 0 major complaints every year).
- Maintain a customer response rate of 95% or higher, with all responses completed within two business days.
- Continuously optimize after-sales service processes to reduce repair/technical support handling times.

Commitments

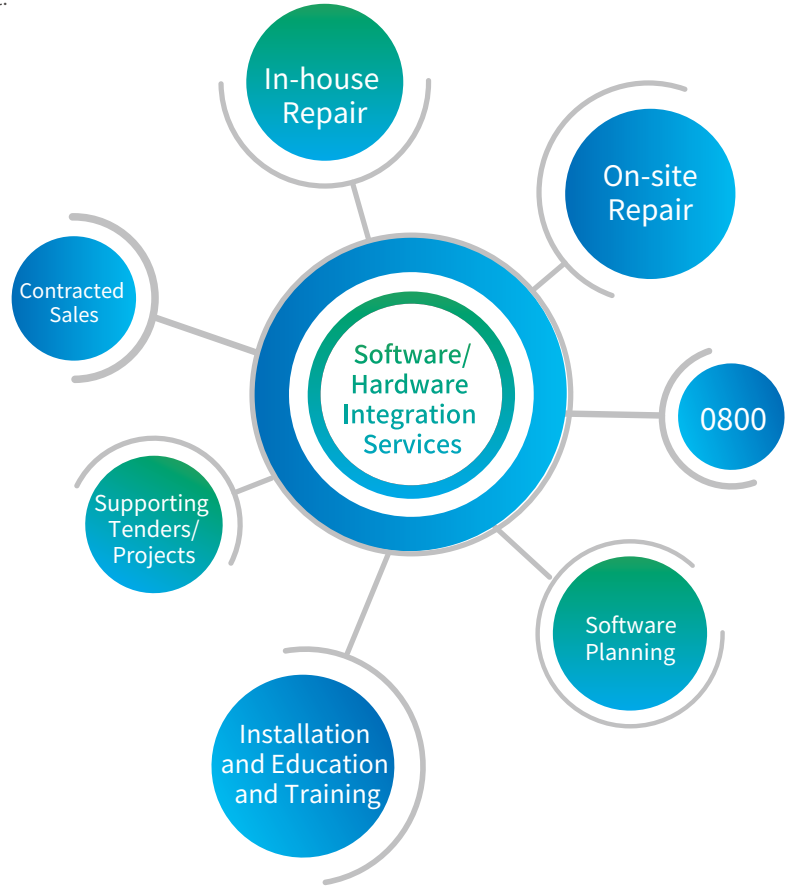
- Proactively listen to customer feedback, regularly assess customer needs, and track responses.
- Treat all customers fairly and with integrity, as well as respect their privacy and data rights.
- Strictly comply with the Personal Data Protection Act and international data protection regulations (e.g., GDPR).
- Incorporate customer feedback into the product optimization and process improvement cycle as a basis for innovation.

Management Measures

- Conduct annual customer satisfaction surveys based on ISO 9001 standards.
- Integrate diverse communication channels (sales visits/customer service hotline/technical support platform/surveys, etc.) to collect customer feedback in real time.
- Establish a cross-departmental customer complaint handling team to implement response and improvement tracking systems.
- Provide case-based services for key customers to strengthen individual support and relationship maintenance.
- Conduct regular education and training for customer service, technical support, and sales teams to enhance communication skills and professional knowledge.

Comprehensive Customer Support

Unitech delivers real-time and high-quality customer service worldwide. We not only assist customers in planning and introducing optimal integrated hardware and software solutions to enhance operational efficiency, but also provide swift on-site support and high-standard in-house repair services during the post-sales phase. In case of emergencies, customers can access immediate technical support and troubleshooting through regional dedicated hotlines at any time, thus minimizing downtime to the greatest extent. For tendered projects and contract-based customers, Unitech further offers contracted professional services based on their needs to ensure uninterrupted operations, while strengthening service effectiveness and building a foundation of trust.



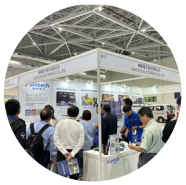
Grasping Market Trends and Deepening Global Partnerships

To continuously strengthen communication and interaction with global customers, Unitech participates in international professional exhibitions and forums across regions annually, in order to gain in-depth insights into market trends and customer needs. In 2025, the Company participated in a total of 32 retail and logistics exhibitions. Through face-to-face interactions at these events, we promptly listened to and gathered customers' opinions and suggestions on product functionality, service quality, and user experience, using the feedback as a crucial basis for subsequent product optimization and technological innovation. Through continuous participation in exhibitions and direct interaction with customers, we not only strengthen partnerships, but also actively respond to the diverse and rapidly changing demands of the global market.

Greater China Region



Taiwan
COMPUTEX



Taiwan
Asia-Pacific
Logistics Show



Taiwan
Automation Show



Taiwan
TCFA Forum &
Exhibition

Europe Region



Germany EuroCIS
Retail Show



France
SITL Logistics
Show



Germany
LogiMAT Logistics
Show



UK
Retail Technology
Show

Americas Region



USA (New York)
NRF Retail Show



USA (Chicago)
ProMat Logistics
Show



USA
BlueStar Vartech



Mexico
Logistics World
Exhibition

Asia-Pacific Region



Malaysia
Taiwan Expo



Singapore
NRF Retail Show



Vietnam
VILOG Logistics
Exhibition



Japan
JAMI Medical Expo

3.2.2 Product Responsibility and Protection of Customer Rights

Unitech attaches great importance to product responsibility and the protection of customer rights. To fulfill corporate social responsibility and safeguard consumer interests, the Company formulated the "Protection of Customer Rights Policy" in 2025. This policy standardizes execution principles for products and services across phases including marketing promotion, labeling disclosure, after-sales service, and customer communication, striving to ensure information transparency, transaction fairness, and product safety, while continuously providing safe, reliable, and compliant products and services that meet customer needs. In terms of customer relationships and communication, Unitech continuously understands customer needs and market dynamics through regular and ad-hoc meetings, customer visits, and monthly/quarterly performance reviews. We are committed to establishing long-term, stable, and positive cooperative relationships, fostering aligned directions and synergistic collaboration across short-, medium-, and long-term development goals and social responsibility planning for both parties.

To provide prompt and comprehensive customer service, the Company has established customer service and technical support units at its global operational headquarters in Taiwan, as well as in the United States, the Netherlands, Japan, and China, equipped with dedicated service windows. These units are responsible for responding to customer inquiries, providing product technical support, handling after-sales service, addressing complaints, and tracking issues, thereby improving customer satisfaction and service quality. Meanwhile, the Company also maintains diversified communication channels—including its official website, customer service email, service hotlines, and Bugzilla systems across regional business units—to receive customer questions, feedback, and grievances in real time. Dedicated units handle and track these matters according to standardized procedures, continuously optimizing customer service processes and product quality management mechanisms.

Regarding product health and safety management, the Company's products and services are managed in accordance with relevant laws, industry standards, and customer requirements. We provide necessary product user manuals, warnings, and precautions to reduce usage risks. If a product is found to potentially affect customer health, safety, or product quality, the Company will initiate notification and contingency mechanisms in accordance with its internal "Product Recall Procedure" to mitigate potential risks and impacts.

Unitech will continue to uphold its customer-oriented and integrity-driven business philosophy. Through refined product responsibility management, after-sales service, and customer communication mechanisms, we continuously improve product quality and service efficiency. Simultaneously, we will continuously optimize customer complaint handling and information security management systems to safeguard customer rights with concrete actions, building long-term, mutually trusted, and solid cooperative relationships.

3.2.3 Customer Satisfaction Survey and Optimization

Unitech attaches great importance to customer rights and feedback, proactively gathering suggestions and needs regarding products and services through diverse channels (including customer satisfaction surveys, customer service systems, business feedback, and technical support interactions) . All feedback is incorporated into internal continuous improvement mechanisms, serving as a crucial basis for product R&D, service optimization, and process adjustments to enhance overall quality and service efficiency.

To capture customer evaluations of the Company's overall service performance and continuously enhance service quality, we have established the Satisfaction Survey Operating Procedures. In accordance with ISO 9001 quality management system standards, we conduct annual customer satisfaction surveys. The survey covers a number of key service indicators, including: response timeliness, response appropriateness, team expertise level, service assistance level (whether proactive assistance is provided), and satisfaction with handling timeliness. The scope of assessment covers all major service departments of the Company, including RD, Project Management (PM), Operations (OP), Customer Service (CS), Technical Support (TS), and Marketing Communications (MARCOM). Survey results over the past three years show that overall average customer satisfaction has remained stable at 4.2 points or above (out of 5).

Furthermore, during daily operations and product service delivery, we proactively understand customer needs through regular and ad-hoc communication channels. We promptly adjust and optimize relevant operations based on survey feedback. Through systematic management and continuous improvement mechanisms, we continue to deepen trust and collaboration with customers, comprehensively enhance overall customer satisfaction, and strengthen the foundation for sustainable business operations.

Customer Satisfaction Survey Results over the Past Three Years

Year	2023	2024	2025
Average Customer Satisfaction Score	4.5	4.22	4.14

Note: Maximum score is 5 points

3.2.4 Customer Complaint Handling and Grievance Mechanism

Customer Complaint Handling Procedures

1. **Customer files complaint**
   Channels: Customer service email, technical support, sales liaison, on-site visit, etc.
2. **Customer complaint center logs case**
   Create "Customer Complaint Acceptance Form", and records date, details, customer information, classification, etc.
3. **Initial case classification → Assigns a responsible department**
   Product issues → R&D / Quality Assurance
   Delivery schedule or response procedure issues → Project Management / Customer Service / Operations
   Technical operation issues → Technical Support (TS)
   Contract or communication discrepancies → Sales Liaison / Legal Support
4. **Initial response (within 2 days)**
   The responsible unit provides a preliminary explanation, corrective measures, or an update on the handling progress
5. **Issue analysis and improvement actions**
   Convene cross-departmental improvement meetings (based on the level of the case) to propose short-term solutions and medium-to-long-term countermeasures
6. **Final response to customer (within 7 days)**
   Customer Service Center confirms handling outcomes and follow-up mechanisms with the customer
7. **Establish improvement records and internal tracking**
   Incorporate into the Customer Complaint Tracking and Control Form for use in monthly/quarterly internal quality review meetings
8. **Continuous improvement**
   Critical/recurring issues will be incorporated into annual education and training programs, process redesign or product upgrade plans

Customer Complaint Handling Mechanism

To properly address customer feedback and complaints regarding products and services, Unitech has established comprehensive complaint handling procedures. Specific timelines and accountability are defined in accordance with the "Customer Complaint Management Procedures" to ensure swift responses and improvements based on customer feedback. The Company is committed to handling every complaint professionally, proactively, and responsibly, regarding each instance as a critical opportunity for continuous product and service enhancement. The Company offers diversified complaint channels, including:

- Customer Service Hotline: +886-2-2795-8760
- Technical Support Email: Interested_party@tw.ute.com
- Online Customer Service and Sales Contact Person
- Open Feedback Section in Annual Customer Satisfaction Surveys
- Feedback from Customer Visits or After-Sales Service Interactions

All customer complaints are accepted and documented by the Customer Complaint Center. Based on the content of the issue, relevant departments (such as R&D, Quality Assurance, Sales, and Technical Support) are assigned to conduct preliminary analysis and handling. Major customer complaint incidents are managed by the Customer Complaint Coordination Team, which provides an initial response within two days and proposes improvement measures or remedial plans within seven days. All handling outcomes are communicated to the customer and included in the "Customer Complaint Tracking and Control Form " for continuous tracking of improvements. Summary of Handling Effectiveness in 2025:

- Average response time for customer complaints: 2 days
- Severe customer complaint incidents (requiring multi-department intervention): 0 cases
- Customer complaint improvement completion rate: 100%
- No cases of partnership termination, media coverage, or competent authority notification due to improper customer complaint handling

3.3 Responsible Supply Chain

3.3.1 Sustainable Value Chain Management Strategies and Policies

Amid rising global sustainability awareness and increasingly stringent regulations, Unitech actively embeds sustainability principles into its core operations and views the supply chain as an extension of corporate social responsibility. In accordance with international standards such as the Responsible Business Alliance (RBA) Code of Conduct, we have formulated the "Sustainable Supply Chain Management Policy" aligned with international benchmarks. Upholding core values of sustainable growth, social responsibility, transparency and traceability, and local environmental protection, we are committed to building a resilient and environmentally sustainable supply chain system to fully support the corporate transition toward low-carbon operations and net-zero emissions. To deepen this philosophy, the Company is committed to integrating sustainable development into procurement decisions. Beyond traditional indicators such as quality, cost, and delivery schedules, we place high emphasis on environmental protection and have established the "Supplier Corporate Social Responsibility Code of Conduct." When selecting suppliers, we require that raw materials used prioritize the protection of natural resources. Provided product quality requirements are met, preference is given to recycled or reusable raw materials to reduce environmental impacts, while strictly avoiding the use of environmentally harmful substances. Furthermore, suppliers are expected to establish concrete environmental protection and energy conservation measures to ensure operational activities do not exert significant negative impacts on the environment, and must remain free of violations regarding environmental protection laws and regulations. Through this management policy, which balances economic, social, and environmental values, Unitech seeks to collaborate with suppliers to foster a corporate culture of environmental sustainability. Guided by a shared commitment to protecting the environment and conserving resources, we work together to build a green and sustainable value chain.

Sustainable Management of the Supply Chain

Supplier Code of Conduct

- Require new suppliers to sign the Supplier Corporate Social Responsibility Code of Conduct, committing to adhere to principles related to labor human rights,environmental protection, and ethical business operations.
- Require new suppliers to sign the Certificate of Non-use for Hazardous Substances to ensure that their products comply with hazardous substance management regulations and environmentally friendly standards.

Supplier Risk Assessment

- Conduct annual risk identification and assessment on suppliers.
- For medium-to-high risk suppliers upon assessments, initiate response measures or guidance mechanisms to mitigate potential operational and social responsibility risks.

Supplier Sustainability Assessment

- Written review: Conduct supplier assessments biannually. Key suppliers are required to complete a corporate social responsibility self-assessment questionnaire to evaluate their ESG implementation for preliminary written review.
- On-site audit: For suppliers rated high-risk or designated as key concern, arrange on-site audits to strengthen supply chain management and risk control.

Continuous Supplier Monitoring

- If assessment results do not align with actual conditions, suppliers are required to submit improvement plans.
- For high-risk suppliers showing no significant improvement, thirdparty audits may be arranged as appropriate.
- If requirements remain unmet, suspension of transactions or termination of cooperation will be initiated.

Supply Chain Procurement Training

- Annual sustainability procurement courses are conducted to help suppliers understand ESG requirements regarding environment, human rights, and integrity, thereby enhancing their sustainability practices.
- Regular internal training is provided to improve procurement personnel's awareness of social and environmental issues and their capabilities in sustainable procurement.

Continuous Annual Audits

3.3.2 Supplier Selection and Code of Conduct

Suppliers are key strategic partners in realizing Unitech's sustainable development vision. To ensure that the entire supply chain aligns with the Company's sustainable development principles across economic, social, and environmental aspects, Unitech has established and continuously optimized the review and management system for new suppliers. This enhances the sustainability governance effectiveness and overall risk management capabilities of the supply chain. For new suppliers, the Company implements a systematic "New Supplier Written Evaluation Form" to conduct multi-faceted qualification reviews. Potential suppliers are required to provide supporting data and documents to confirm that they possess the fundamental prerequisites for long-term collaboration in terms of financial stability, quality management capabilities, environmental management systems, and engineering and technical capabilities.

Furthermore, to deepen ethical governance and responsibility fulfillment within the supply chain, Unitech requires candidate suppliers to sign the Supplier Corporate Social Responsibility Commitment, the Certificate of Nonuse for Hazardous Substances, and the Procurement, Quality, and Maintenance Contract, which clearly define the responsibilities suppliers must adhere to, including labor rights, environmental protection, fair trade practices, and the prohibition of hazardous substances. For violations of these standards, specific disciplinary and termination mechanisms have been established to strengthen the substantive enforceability of sustainability requirements. Only suppliers who complete the above review process and meet the standards are included in Unitech's Approved Vendor List (AVL) to participate in the Company's procurement and collaborative activities. In 2025, assessments were completed for a total of 7 new suppliers, achieving a cumulative signing rate of 98%. This fully demonstrates the Company's rigorous approach and tangible results in supply chain sustainability management.

The Supplier Social Responsibility Code of Conduct covers:

Items	Key Content
Basic Commitment	Adhere to social responsibility policies, including human right s, labor standards, safety,environmental protection, and integrity in business operations to facilitate sustainable development.
Management System	Establish management mechanisms to ensure compliance with regulations and customer requirements, strengthen risk control, and drive continuous improvement.
Ethical Standards	Conduct business with integrity, engage in fair trade, protect intellectual property, prohibit bribery, establish complaint channels, and safeguard personal data and privacy.
Labor and Human Rights	Prohibit child labor and forced labor, guarantee working hours and salaries, prohibit discrimination and sexual harassment, and respect freedom of association.
Occupational Safety	Provide a safe and healthy work environment, prevent occupational accidents, and comply with safety and health regulations.
Environmental Protection	Conserve energy and reduce carbon emissions, properly manage waste and pollution sources, comply with regulations such as RoHS/WEEE, and implement green management.
Mineral Procurement	Avoid metals from conflict regions and ensure sourcing of metals complies with conflict-free standards.
RBA Compliance	Adhere to the Responsible Business Alliance (RBA) Code of Conduct and promote it internally and among suppliers.
Non-Compliance Treatment	Violations of social responsibility or integrity policies will result in partnership termination and blacklisting.

Signing of the Supplier Code of Conduct	2023	2024	2025	Cumulative Number of Signatories	Signing Rate	Goal
Supplier Corporate Social Responsibility Commitment	9	2	7	144	98%	100% by 2028
Procurement Agreement (including CSR)	9	2	7	144	98%	100% by 2028
Declaration of Non-use for Hazardous Substances	9	2	7	133	90%	100% by 2028

Note: The signing rate is calculated based on a total of 147 suppliers with annual procurement amounts > NT$100,000 or above.

3.3.3 Supplier Risk Management and Assessment

Supplier Risk Management

Unitech recognizes that suppliers are key partners in achieving sustainable business objectives. To ensure supply chain stability and operational resilience, we have established a systematic supplier review and risk management mechanism. This includes risk classification identification, continuous monitoring, and improvement tracking measures to mitigate potential risks such as supply chain disruptions, brand reputation damage, and regulatory non-compliance. We conduct annual material risk assessments for key suppliers accounting for over 5% of the annual procurement amount. Evaluation aspects include financial stability, market volatility risk, supply source concentration, corporate social responsibility fulfillment, and external risk factors such as geopolitics, trade policies, and environmental regulations. We also periodically collect and review suppliers' operational statements and ESG-related data to further identify high-potential risks such as single-supply dependency, labor disputes, or environmental violations. For suppliers with high risks, the Company will initiate an alternative supplier evaluation mechanism, or provide improvement recommendations, and assist in developing concrete action plans, in order to enhance their sustainability resilience and risk response capabilities. In 2025, Unitech completed material risk assessments for all 4 major suppliers (accounting for over 5% of the procurement amount), achieving a 100% completion rate. The results indicated no high-risk suppliers. For medium-risk suppliers, enhanced monitoring and guidance have been implemented to drive continuous improvement and sustainability enhancement.



- Signing of commitment documents including the Supplier Code of Conduct, Declaration of Conflict Minerals Free, and Declaration of Non-use for Hazardous Substances

- Signing of commitment documents including the Supplier Code of Conduct, Declaration of Conflict Minerals Free, and Declaration of Non-use for Hazardous Substances
- Supplier Social Responsibility Self-Assessment Questionnaire (SAQ)

- Signing of commitment documents including the Supplier Code of Conduct, Declaration of Conflict Minerals Free, and Declaration of Non-use for Hazardous Substances
- Supplier Social Responsibility Self-Assessment Questionnaire (SAQ)
- On-site audits

Evaluation Aspects	Evaluation Items	Evaluation Results	Management Measures
Financial Stability	Assess whether a supplier's financial condition is sound, including risk factors such as high debts, a lack of working capital, or cash flow shortages.	1 medium-risk supplier	Regularly dispatch personnel to suppliers' sites to conduct product inspections and operational field surveys, thereby gaining insight into suppliers' actual business operations and ensuring that quality and management practices comply with the Company's standards.
Market Risk	Volatile market demand fluctuations and intensifying industry competition.	3 medium-risk suppliers	Regularly monitor price trends and market supply-demand dynamics to promptly adjust procurement strategies, as well as ensure stable supply and cost control.
Supply Chain Structure Risk	Over-reliance on single suppliers, regions, or raw material sources, making operations susceptible to unforeseen events.	3 medium-risk suppliers	Diversify supply dependencies, mitigate disruption risks, and enhance resilience to unforeseen events through a second-source strategy.
Social Responsibility Risk	Whether suppliers are involved in violations of labor laws, the use of child labor, forced labor, discriminatory practices, unsafe workplace environment, or environmental pollution.	All classified as low-risk suppliers	Continuously promote supplier compliance with social responsibility standards, reduce the likelihood of violations, and advance the sustainable improvement of the supply chain through the regular reviews and audit mechanisms.
Geopolitical Risk	Whether suppliers are located in regions with high geopolitical risks (e.g., areas affected by armed conflicts, political instability, diplomatic sanctions, or drastic policy changes).	All classified as low-risk suppliers	Promote diversified sourcing locations and production models. Enhance production site resilience by transferring technology to Taiwan and other regions, thereby mitigating geopolitical risks.
Regulatory and Policy Change Risk	Whether suppliers face tariff system adjustments, strengthened trade restrictions, or changes in import/export policies.	All classified as low-risk suppliers	Continuously monitor international regulatory changes and promptly capture policy trends as a key basis for adjusting procurement decisions and supplier management strategies to ensure compliance and reduce operational risks.

Supplier Evaluation

Unitech continuously optimizes its sustainable supply chain management system. For all suppliers engaged in business transactions, we conduct tiered audit evaluations twice annually as a key basis for monitoring and enhancing supplier performance. The evaluation items cover product quality, delivery date accuracy, price reasonableness, environmental protection measures, and CSR implementation. Suppliers are categorized into three tiers based on the total scores: 80 points and above (Excellent), 60 to 79 points (Improvements Required), and 60 points or below (Unqualified). Suppliers scoring between 60 and 79 points are required to submit specific improvement reports. The procurement unit then tracks their progress and effectiveness for three months. If these suppliers still fail to meet standards in the next evaluation, their eligibility on the Approved Vendor List (AVL) will be reassessed. If necessary, alternative suppliers will be developed to ensure supply chain quality and stability.
In 2025, Unitech completed audit evaluations for all 211 suppliers. According to the audit results, 1 supplier was identified as having significant actual or potential negative impacts, and transactions with this supplier have been terminated; the remaining 13 suppliers were able to maintain their partnership after implementing guidance and improvement plans.

Supplier Category	Number of Evaluated Suppliers	Qualified	Unqualified	Improvement
Procurement	204	190	1	13
Outsourcing	7	7	0	0
Total	211	197	1	13

Supplier Audit

To strengthen sustainable governance and risk management within the supply chain, Unitech implements the "Supplier Social Responsibility Self-Assessment Questionnaire (SAQ)" annually for key transactional suppliers whose annual procurement amount accounts for over 50% of total procurement. This serves as the core tool for assessing their ESG performance and tiered management. The questionnaire covers aspects including environmental management, labor and human rights, occupational health and safety, business ethics, and information security and privacy protection. Through a standardized scoring mechanism, suppliers are comprehensively evaluated based on the completeness of their responses, actual implementation status, and sufficiency of supporting documentation. Final ratings are categorized into three tiers: high-scoring (>80 points), medium-scoring (60–79 points), and low-scoring (<60 points). This enables differentiated management based on suppliers' risk levels.
For low-scoring suppliers, Unitech conducts in-depth on-site audits and deficiency assessments based on its "Supplier Corporate Social Responsibility On-site Audit Checklist", which references the RBA Code of Conduct. The audit focuses on three key aspects of "Environment" (25%), "Labor Rights" (45%), and "Ethical Standards" (30%). Concurrently, Unitech initiates improvement tracking and guidance mechanisms to assist suppliers in enhancing ESG performance and mitigating potential operational and social responsibility risks. For medium-scoring suppliers, Unitech requires supplementary documents and concrete improvement plans, followed by a subsequent reevaluation. If scores fail to improve effectively and remain at the medium level or lower, Unitech will further assess alternative suppliers options or terminate the partnership to ensure the effectiveness of the sustainable management of the supply chain. In 2025, no suppliers of Unitech received a low-point rating. At the same time, suppliers meeting significant transaction criteria were selected, with a total of 3 on-site audits completed, achieving a 100% audit completion rate.

Supplier Social Responsibility Compliance Review	2023	2024	2025
Execution of the Supplier CSR Self-Assessment Questionnaire (SAQ)	8	3	3
Number of Suppliers Audited On-Site	8	3	3
Transaction Amount of Audited Suppliers as a Percentage of Annual Total Procurement	58%	51%	56%
Number of Suppliers Requiring Improvement	1	0	0
Number of Suppliers Completed Improvement	1	0	0

3.3.4 Responsible Procurement and Partner Mutual Prosperity

Local Procurement

Unitech considers local procurement as a key strategy in supply chain management. By prioritizing partnerships with local suppliers, the Company mitigates risks such as foreign exchange fluctuations and trade restrictions, while reducing transportation costs and carbon emissions, thereby enhancing operational efficiency and environmental sustainability. At the same time, this approach also fosters local employment, strengthens collaborative relationships with suppliers, and improves supply chain resilience and responsiveness. Furthermore, to minimize the environmental impact of product transportation, the Company implements measures such as improving packaging material utilization efficiency, increasing loading rates, and adopting recyclable packaging materials, thus further reducing resource waste and GHG emissions.
In 2025, Unitech had a total of 211 transactional suppliers, with local suppliers accounting for 42% of the procurement amount, representing a slight decrease from 43% in 2024. This change primarily resulted from temporary reliance on overseas sources for certain critical raw materials and special parts and components due to global supply market fluctuations, in order to ensure stable delivery and quality. Additionally, certain new procurement items required for product development and customization needs could only be supplied by foreign vendors, leading to a slight decrease in the proportion of overall local procurement. However, Unitech continues to prioritize evaluating the feasibility of local suppliers. Through guidance, technical collaboration, and quality improvement initiatives, the Company steadily advances its local procurement strategy, aiming to gradually increase the proportion of local procurement, strengthen supply chain resilience, and achieve sustainable development goals.

Supply Chain Regions	2023	2024	2025
Taiwan	46%	43%	42%
Other Regions	54%	57%	58%

Note: Other regions include the United States, Singapore, Japan, China, and South Korea.

Promoting Supplier Diversity

To facilitate diversity and inclusion within the supply chain, Unitech actively partners with businesses owned or operated by women, ethnic minorities, and individuals with disabilities. We increase their participation in our procurement system to support economic equity and social integration. In 2025, transactions with suppliers from diverse backgrounds accounted for 26% of the total annual procurement amount, demonstrating the Company's tangible commitment to diversity and inclusion. Going forward, Unitech will continue expanding its coverage of diverse suppliers. By integrating internal procurement strategies with collaborative guidelines, the Company will establish concrete improvement targets. Through ongoing education, training, and mentoring programs, Unitech will support diverse suppliers in enhancing their ESG performance, jointly creating a fair and sustainable supply chain ecosystem.

Procurement Percentage	2023	2024	2025
Percentage of Procurement from Diverse Suppliers	20%	25%	26%

Note: While the Company has not yet engaged with businesses owned or operated by ethnic minorities or individuals with disabilities, current tracking efforts focus primarily on female-owned enterprises. Moving forward, the Company will continue to focus on supplier diversity.

Supplier Incentives and Collaboration

To deepen sustainability awareness within the supply chain and strengthen partners' commitment to environmental and social responsibility, Unitech revised its Supplier Evaluation Procedures in 2025, formally incorporating corporate social responsibility performance into the annual supplier evaluation mechanism. The evaluation covers not only fundamental operational indicators such as delivery timeliness, yield rate, pricing, engineering cooperation, and environmental measures, but also comprehensively assesses suppliers' actual performance across multiple sustainability aspects, including environmental management, labor rights, occupational safety, integrity in business operations, and responsible procurement, based on corporate social responsibility self-assessment questionnaires, audit results, effectiveness of improvement actions, and relevant supporting documents. To encourage continuous improvement, suppliers scoring 95 points or above will be prioritized for inclusion in the strategic partner list and granted preferential treatment in future procurement. Conversely, suppliers with poor evaluation results will have their procurement proportion adjusted based on their improvement progress. Where necessary, this will also serve as a reference for initiating exit mechanisms. Through this positive incentive and continuous oversight mechanism, Unitech collaborates with supply chain partners to jointly enhance sustainable competitiveness, thus building resilient, responsible, and long-term stable supply partnerships.

Conflict Minerals

Unitech supports the international community's efforts to promote responsible mineral procurement. We commit to adhering to the Conflict-Free Minerals Policy and require suppliers to fully comply with the Responsible Business Alliance (RBA) Code of Conduct and relevant international standards, jointly implementing corporate social responsibility. To ensure compliance with mineral sourcing and human rights protections throughout the supply chain, the Company has established relevant policies and clearly defined supplier responsibilities. All suppliers are required to sign the Supplier Corporate Social Responsibility Code of Conduct, committing to refrain from purchasing conflict minerals from conflict regions and implementing raw material sourcing management.

1. Prohibit the procurement of mineral resources from regions affected by armed conflict, child labor exploitation, or human rights abuses. This prohibition extends beyond the Democratic Republic of the Congo (DRC) and its neighboring countries to include regions identified by the OECD or other internationally recognized institutions as conflict-affected or high-risk areas.
2. Suppliers are required to trace and report the origins of gold (Au), tantalum (Ta), tin (Sn), tungsten (W), cobalt (Co), and mica contained in their products.
3. Suppliers must extend their conflict-free mineral commitments to their upstream suppliers and promote relevant smelters to obtain Responsible Minerals Assurance Process (RMAP) certification.
4. Suppliers are required to fulfill environmental protection and social responsibilities, avoiding involvement in any mining activities that violate human rights or damage ecosystems.

In 2025, Unitech had a total of 136 existing suppliers, with 98 % having signed the relevant conflict-free minerals code of con duct. In addition to binding suppliers through signed documents, the Company has further mandated the use of the industry-standard Conflict Minerals Reporting Template (CMRT) for the purpose of due diligence. The overall investigation coverage rate in 2025 exceeded 50% of the annual procurement amount. Based on this, the Company has set a target to ensure that suppliers accounting for at least 75% of the annual procurement amount complete conflict minerals due diligence by 2028, in order to continuously enhance the transparency and compliance of mineral sourcing.

For suppliers with unclear sourcing or assessed as high-risk, Unitech will review their Conflict Minerals Reporting Template (CMRT). Where necessary, the Company will request supporting documents verifying mineral sourcing and conduct on-site or third-party audits. Should Tier 1 suppliers repeatedly fail to cooperate in providing information or be found in violation of regulations, procurement will be suspended, cooperation terminated, and the supplier added to the blacklist in accordance with the Company's management regulations to ensure effective supply chain risk control. In addition, Unitech maintains a dedicated complaint and whistleblowing email (Interested_party@tw.ute.com). All cases are handled by a dedicated unit following internal investigation procedures, ensuring the confidentiality of whistleblowers' identities and protecting them against retaliation. This strengthens corporate integrity governance and enhances external trust.

Signing of Commitments	Number of Signatories in 2023	Number of Signatories in 2024	Number of Signatories in 2025	Cumulative Number of Signatories	Signing Rate	Target by 2028
Supplier Declaration of Conflict Minerals Free	9	2	7	144	98%	100%

Note: The signing rate is calculated based on a total of 136 suppliers with annual procurement amounts > NT$100,000 or above.

Tier 1 suppliers that repeatedly fail to respond to conflict minerals issues will trigger risk mitigation measures:



3.3.5 Supply Chain Capability Enhancement and Grievance Mechanism

Supply Chain Partner Capability Enhancement

To achieve supply chain resilience and sustainable competitiveness, Unitech views supply chain partners as an extension of its corporate responsibility and environmental governance. Guided by the core principles of "Shared Prosperity, Shared Trust, and Shared Sustainability", Unitech actively strengthens suppliers' sustainable governance capabilities. Through systematic training programs, localized partnerships, risk response enhancement, and communication feedback mechanisms, we assist suppliers in deepening their understanding and implementation of environmental, social, and governance issues, while extending sustainability principles upstream. Furthermore, we continuously implement ESG-related training for our internal procurement teams, enhancing their ability to identify and make decisions on social and environmental issues. This ensures that sustainability standards are integrated into procurement decision-making, thereby improving overall supply chain transparency, compliance, and resilience. Together, we create long-term value for both the Company and our suppliers.

Complaint and Feedback Mechanism

To enhance transparency, accountability, and stakeholder engagement in supply chain management, Unitech has established a robust and accessible complaint and feedback mechanism. This mechanism enables internal and external stakeholders to express opinions, report concerns, or file complaints regarding sustainability issues such as labor rights, environmental protection, occupational safety and health, business ethics, and responsible procurement.

The Company has established a dedicated complaint email to receive feedback from suppliers, employees, and other stakeholders. All cases are received and categorized by a dedicated unit, which initiates investigation and handling mechanisms according to internal procedures. The unit also ensures the confidentiality of whistleblowers' identities and the principle of no retaliation, thereby enhancing external trust and corporate integrity governance practices.

Dedicated reporting and complaint Email: Interested_party@tw.ute.com

Percentage of Supply Chain Education and Training	2023	2024	2025
Internal Sustainability Training for Procurement Staff	100%	100%	100%
Supplier Sustainability Education and Training (Note)	100%	100%	100%

Note: Refers to key transactional suppliers whose total annual procurement amount accounts for over 50% of the Company' s overall procurement value.

Items	Measures	Implementation Achievements in 2025
Support for Local Suppliers	Prioritize procurement from local suppliers committed to social responsibility, fostering regional economic development, while reducing carbon emissions.	42% of procurement amount was from local Taiwanese suppliers.
Supplier Sustainability Education and Training	Conduct annual sustainability procurement training, covering labor rights, environmental management, and integrity in business operations.	3 suppliers participated in training, with a 99% satisfaction rate.
Internal Sustainability Training for Procurement Staff	Regular annual education and training on environmental and social issues for procurement personnel to enhance practical knowledge and execution capabilities with respect to sustainable procurement.	Arranged 3-hour internal courses, with participation of all procurement staff and a 100% coverage rate.
Sustainable Procurement Liaison	Establish a dedicated liaison to serve as a communication platform for suppliers, addressing sustainable procurement inquiries and improvement initiatives.	Consultations from suppliers were accepted from time to time and were fully resolved.
Incorporation of Performance Indicators into Management	Incorporate the effectiveness of sustainable supply chain management into the performance evaluations of procurement department supervisors to enhance execution and accountability.	Incorporated into KPI evaluations in 2025.

04

Environmental Sustainability

4.1 Climate Change Response

4.2 Energy and GHG Management

4.3 Water Resource Management

4.4 Waste Management

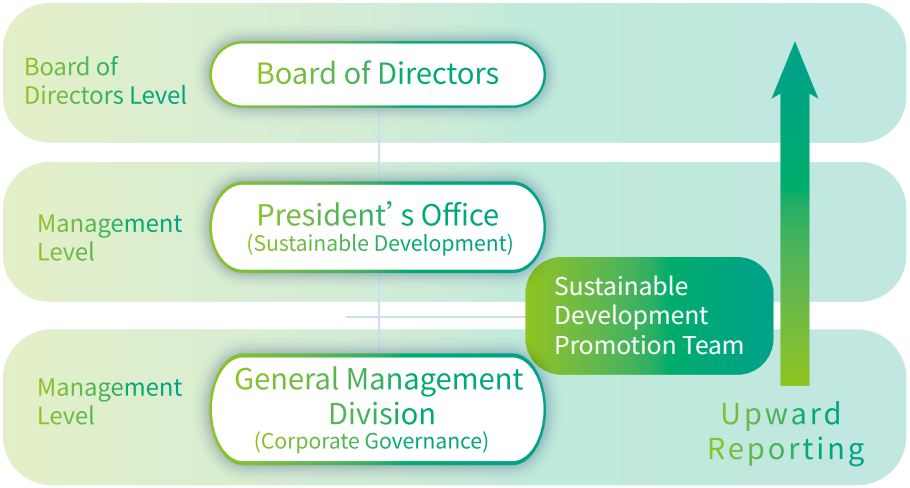
4.1 Climate Change Response

Unitech maintains a global marketing network. In response to the potential operational impacts of global warming and extreme weather events, senior executives have leveraged years of operational experience to identify various climate risks and their potential implications for the Company.

Since 2024, the Company referenced the TCFD framework and engaged external consultants to systematically collect and assess risks and opportunities arising from climate change. This process not only aims to validate the climate risks currently identified by the Company, but also ensures that disclosures align with actual circumstances, thus enhancing transparency and trust.

Despite in the industry characterized by low carbon emissions and low energy consumption, the Company remains actively engaged with global climate change issues. We continuously monitor international climate response measures and local policy and regulatory requirements. To drive related initiatives, the Company has established the Sustainable Development Best-Practice Principles. Through professional training and cross-departmental collaboration, we are committed to effectively mitigating and adapting to the potential impacts of climate change. We regularly report progress to the Board of Directors and integrate sustainable development strategies into daily operations, demonstrating our commitment to environmental protection and social responsibility.

Climate Governance Framework



I. Climate Governance

Governance

Board of Directors' Oversight of Climate-Related Risks and Opportunities

The Board of Directors of the Company serves as the highest governance body for climate-related issues, responsible for reviewing and approving major strategies, risk management policies, and annual targets related to climate change. The Board of Directors convenes regular quarterly meetings to consider climate risk and opportunity assessment results submitted by management, while overseeing progress and achievements in key areas such as sustainable development strategy, energy transformation, and carbon emissions management.

To ensure consistency between decision-making and execution, the Company has established a dual-track governance mechanism combining top-down and bottom-up approaches: The Board of Directors sets sustainability policies and risk tolerance levels at the senior management level. Specific actions are then implemented by the management team and the Sustainable Development Promotion Team. The President's Office consolidates achievements and provides regular reports to the Board of Directors. Furthermore, adhering to the materiality principle, the Board of Directors regularly reviews climate-related operational risks and adjusts strategies based on actual operational changes to enhance risk management and operational resilience.

Management's Role in Assessing and Managing Climate-Related Risks and Opportunities

The Company has established the Sustainable Development Best-Practice Principles, clearly defining the roles and responsibilities of management in climate issues:

- The President's Office serves as the planning and coordinating unit for sustainable development, responsible for:
- Reviewing climate trends and risk identification results.
- Formulating and promoting climate change action strategies and adaptation/mitigation measures.
- Consolidating departmental implementation results and reporting regularly to the Board of Directors.
- The Corporate Governance Officer is responsible for coordinating the design and management of risk policies, developing the Corporate Governance Best Practice Principles, and submitting annual implementation reports and the plan for the following year to the Board for consideration.
- The Sustainable Development Promotion Team is responsible for promoting and implementing GHG reduction pathways in accordance with the "Sustainability Information Management Procedures" approved by the Board of Directors in 2024, and regularly tracking and reviewing implementation progress and effectiveness.

Through cross-departmental collaboration among management and systematic governance mechanisms, the Company ensures that climate risks and opportunities are integrated into operational decision-making processes and effectively fed back into the Board of Directors' oversight framework.

II. Climate Strategy

Unitech assesses climate risks in accordance with the TCFD framework, including transition risks (such as the impact of policy changes on business operations) and physical risks (such as extreme weather events). These assessments help the Company understand the potential financial implications of climate change and consolidate corresponding adaptation and mitigation measures. Based on TCFD recommendations, the Company's climate scenario setting and relevant risk and opportunity categories are as follows:

1. Climate Scenario Analysis and Stress Testing
To enhance operational resilience and adaptability under climate change scenarios, the Company references climate scenario information published by the "Intergovernmental Panel on Climate Change (IPCC)" and the "Network for Greening the Financial System (NGFS)". We conduct risk resilience assessments through diverse scenario settings, incorporating quantifiable parameters, assumptions , and analytical factors to identify potential impacts of climate change on operations, business, and finances. The specific scenarios, assumptions, and financial impact assessments are described as follows:

(1) Scenario Analysis Settings and Parameter Descriptions:
(A)Physical Risk Analysis Scenarios (Based on the IPCC SSP-RCP Framework)

(IPCC) Scenario Name	SSP1-2.6	SSP2-4.5	SSP3-7.0	SSP5-8.5
Key Parameters and Assumptions	Low GHG Emissions: Achieve net-zero by 2075	Medium GHG Emissions: Decline only by mid-century	High GHG Emissions: CO_2 emissions double by 2100	Very High GHG Emissions: CO_2 emissions double by 2050
Characteristic Description	Sustainable society characterized by low vulnerability and high forest cover	Intermediate social development pathway with moderate land and aerosol changes	High social vulnerability and intense land use changes	High economic growth and a development pathway reliant on fossil fuels

(B)Transition Risk Analysis Scenarios (Based on the NGFS Frame work)

(NGFS) Scenario Type	Orderly Transition	Disorderly Transition	Hot House World
Scenario Name	Net Zero 2050	Divergent Net Zero	Nationally Determined Contributions (NDCs)
	Below 2°C	Delayed Transition	Current Policies
Explanation	Early adoption of stringent climate policies, minimizing both physical and transition risks	Delayed policy implementation, leading to inconsistent industry responses and rising transition costs	Policy commitments remain under delivered, resulting in severe physical risks

(2) Climate Risk Analysis Projects

To achieve the 2050 net-zero emissions target, Taiwan has progressively revised relevant regulations, including the Climate Change Response Act, the Management Regulations on Greenhouse Gas Emissions Inventory, Registration, and Verification, the Regulations Governing the Collection of Carbon Fees, the Regulations Governing Self-determined Reduction Plans, and the Designated GHG Emissions Reduction Goals for Entities Subject to Carbon Fees. Despite increasingly stringent regulations on carbon reduction targets, actual implementation has not yet been carried out. There are differences in the implementation progress and timing of carbon reduction policies among countries. The process remains extremely slow although global challenges have been identified and solutions and consensus have been reached. For instance, the implementation of Taiwan's carbon fees and the EU's Carbon Border Adjustment Mechanism (CBAM) is still in its early stages. Therefore, climate scenarios are established based on the current context:

Items	Risk Type	Explanation	Analysis Period	Climate Scenario(Note)
I	Physical Risk	Hazard Potential at Business Locations	2030~2050	3°C Increase
II	Physical Risk	A Rise in Global Average Temperature		3°C Increase
Note: IPCC's AR6 (SSP3-7.0)				

A. Physical Disaster Risks at Business Locations

a. Based on the National Science and Technology Center for Disaster Reduction (NCDR) hazard maps, analyze whether Company's locations are situated in: flooding, mudslides, large-scale landslides, high-potential soil liquefaction zones.

b. Simulate a 24-hour 500mm rainfall scenario under SSP3-7.0 assumptions: While no sites are directly located within hazard zones, 66.7% of sites are within 500 meters of potential flooding areas, and 11.1% face liquefaction risks.

B. Drought and Energy Impacts

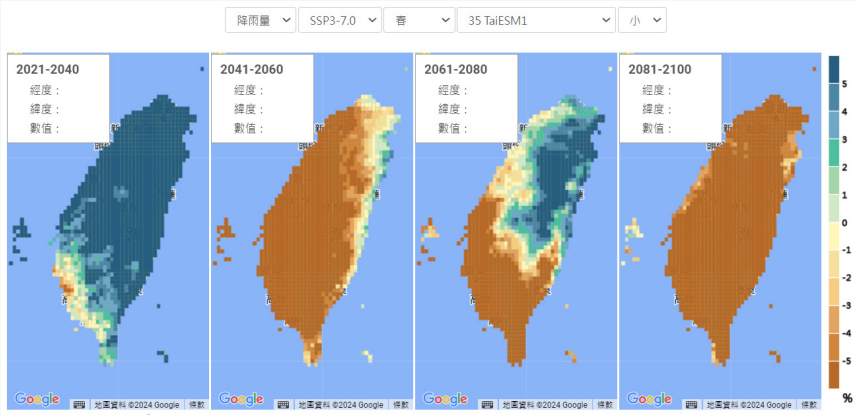
a. Based on historical drought events (e.g., in 2021) and the IPCC SSP3-7.0 high-emission scenario, estimate rolling blackout scenarios caused by insufficient rainfall and unstable power generation.

b. Assuming an average of 4 days of power outages per month, the annual power outage cost for the Company's 9 business locations across Taiwan is estimated to account for approximately 3% of revenue.

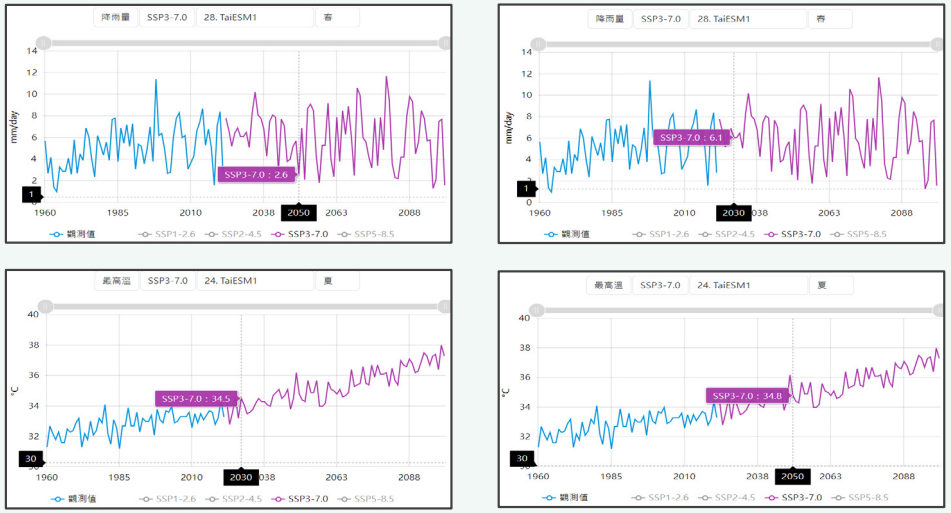
C. Regulatory and Carbon Fee Policy Risks

a. Based on the developments of the Climate Change Response Act, the Regulations Governing the Collection of Carbon Fees, and the EU's CBAM, it is assessed that while transition policy pressures are strong, implementation progress lags behind.

b. If carbon fees are implemented, it is estimated that a rise in product costs may compromise gross profit margins. Proactive adoption of low-carbon transition strategies is essential to mitigate this impact.



Rainfall variability indicates the degree of variation in the future relative to a baseline period. This indicates the degree of variation in rainfall across a region; the greater the variability and the higher the risk of drought.



Source: Taiwan Climate Change Projection Information Platform (TCCIP)

2. Climate Risk and Opportunity Identification and its Results

As an electronics assembly manufacturer, the Company's assembly processes do not generate wastewater, air pollution, noise, or toxic substances. Nevertheless, we actively monitor potential risks and opportunities arising from climate change. To enhance transparency in disclosing climate-related risks and opportunities, the Company has defined timeframes for potential impact assessments based on national net-zero emissions policies, industry characteristics, external advisory recommendations, along with the Company's operational scale. We define short-term (2024) as within one year, medium-term (2030) as 1 to 10 years, and long-term (2050) as over 10 years. The results of identifying significant climate-related risks and opportunities are as follows:

(1) Significant Climate-Related Risks

Transition Risks	Climate Risks	Risk Categories	Actual and Potential Risks > Short- and Medium-Term Risks	Actual and Potential Risks > Long-Term Risks	Financial Impact Assessments
Policies and Regulations	Increased GHG emissions pricing	Production and operations Operational risks	• Domestic and international GHG reduction requirements • Carbon tax imposition and related regulations • GHG emissions inventory and verification requirements will affect the organization's overall GHG emissions control and oversight	1. To align with Taiwan's 2050 net-zero carbon emissions policy, we will continue implementing effective energy conservation and carbon reduction measures to mitigate the impact of the organization's overall GHG emissions. 2. Regarding the EU's Carbon Border Adjustment Mechanism (CBAM), as the Company's product lines are not included in the first phase of taxation, the Group is not expected to be affected between 2025 and 2028. However, attention should still be paid to subsequent developments.	1. In accordance with regulatory requirements, the scope of GHG emissions disclosure has been expanded to include subsidiaries in the consolidated financial statements, resulting in increased human resource investments and external consulting costs. 2. Taiwan's carbon fee is initially set at NT$300 per metric ton of carbon, with phased increases planned. Initial levies will target the power generation sector with annual emissions exceeding 25,000 metric tons. Although the Company faces no such risk in the short term, it must remain vigilant regarding subsequent policy developments.
Market	Changes in customer behavior Market information uncertainty	Marketing market Market risk	• Changes in customers' supplier selection criteria • In response to overall market trends and changing trade conditions, the Company's product R&D, production, and sales processes have all been affected.	Driven by net-zero carbon reduction and growing environmental awareness, the international market increasingly favors product s from carbon-disclosing companies, supports eco-friendly goods, and embraces green consumption. However, companies vary in their ability to allocate resources, manpower, and capital, posing risks of delayed responses or limited transformation. This gradually erodes competitive advantages of brands, affecting internal initial assessments.	Continuously updated global or regional carbon reduction and energy policies may lead to insufficient operational and service transformation in the future, causing a sharp increase in operating costs and compromising profitability.

Physical Risk	Climate Risks	Risk Categories	Actual and Potential Risks	Financial Impact Assessments
Immediate	Increased severity of extreme weather events such as typhoons and floods	Production and operations Marketing market Finance and accounting Operational risks Credit risks Market risks	> Medium- and Long-term Risks: Risks of business interruption, equipment damage, personnel injury, or asset impairment caused by climate events due to extreme weather (including floods and inundations).	1. Increased costs and losses resulting from power rationing and work stoppages. 2. Heightened electricity consumption due to increased demand for air conditioning in offices and factories during high temperatures. 3. High GHG emissions are expected to cause more severe flooding due to heavy rainfall, with higher frequency compared to previous years. This may lead to operational disruption or equipment Long-term damages at business sites, resulting in increased operating costs or rising supplier default risks.
Long-term	Changes in precipitation patterns and extreme climate patterns, coupled with rising average temperatures		> Medium- and Long-term Risks: A continuous rise in average temperatures may lead to higher energy consumption.	

(2) Significant Climate-Related Opportunities

Climate Opportunities		Actual and Potential Opportunities > Short-term Opportunities	Actual and Potential Opportunities > Medium- and long-term Opportunities	Financial Impact Assessments
Products and Services	Development and / or increase in low-carbon products and services, changes in consumer preferences	Enhancing operational efficiency through digitalization to reduce corporate operating costs and mitigate the impact of climate change on business operations and operating sites; or developing low-carbon service models aligned with carbon reduction mindset to create service opportunities that attract customers.	1. Rising climate change awareness among customers/ consumers shifts investment/consumption preferences toward environmentally friendly enterprises, while reducing securities investments in high-carbon/high-energy-consumption targets. 2. Promote contributions to environmental sustainability and enhance the Company's image.	1. Develop or provide products/services aligned with the low-carbon economy in response to climate change. 2. Simultaneously explore new market opportunities to diversify sources of revenue. 3. Identify and address climate-related risks and opportunities in advance to enhance the Company's climate change adaptability and mitigate operational/business loss risks.

(3) Climate Strategy and Response

In response to the identified major climate-related risks and opportunities, the Company's strategy will focus on managing current and future transition and physical risks. Three key climate strategy aspects and response measures have been summarized:

Strategic Aspects	Corresponding Significant Climate Risks/Opportunities	Response Measures
Sustainable Environment	Increased GHG emissions pricing Increased severity of extreme weather events such as typhoons and floods Changes in precipitation patterns and extreme climate patterns Rising average temperatures	1. Commission an independent third-party organization to conduct GHG inventory and verification in accordance with ISO 14064-1, consolidate the organization's overall GHG emissions, review energy consumption, gradually adopt energy-efficient products, and establish energy-saving periods to conserve electricity; appropriate budget to initiate replacement mechanisms for high-energy-consuming equipment and operations, in order to keep abreast with environmentally friendly practices and advance net-zero carbon emission planning on an ongoing basis. 2. The Company has established "Public Safety/Environmental Management Regulations" and designated the General Affairs Department as the sustainable environment promotion unit. Continuously advance energy conservation and carbon reduction policies, such as installing water-saving equipment and reducing air conditioning electricity consumption. Maintain monthly monitoring of water and electricity usage to implement internal resource conservation and carbon emission reduction plans. 3. To mitigate climate change impacts, the Company has established relevant regulations, including: contingency measures for temporary power outages, typhoon preparedness operations, and considerations for location and climate risks when selecting new office premises. 4. Purchase relevant disaster insurance. 5. Install generators to address short-term power outages and cooperate with the government's power outage schedule to reschedule and optimize production timelines.
Low-carbon Economy	Changes in customer behavior Market information uncertainty	1. Assess whether upstream supplier selection aligns with sustainable operations in response to overall market trends and current trade conditions. 2. The Company introduces international standards to enhance its sustainable image, complying with the EU's Restriction of Hazardous Substances (RoHS) Directive, the Waste Electrical and Electronic Equipment (WEEE) Directive, and the Registration, Evaluation, Authorization and Restriction of Chemicals (REACH). It has obtained IECQ QC 080000 Hazardous Substance Management System and ISO 14001 Environmental Management System certifications. Furthermore, it implements recycling and reuse of incoming materials and packaging, and requires suppliers to sign relevant commitments to ensure that materials provided comply with international environmental regulations.
Low-carbon Transition	Development and/or increase in low-carbon products and services Changes in consumer preferences	We remain committed to sustainable business practices. Amidst the low-carbon transition and digital transformation, we have implemented electronic invoicing, adopted an electronic document exchange system, adopted waste classification in offices, and encouraged double-sided printing to enhance resource efficiency.

Through scenario analysis, the Company is able to proactively capture the potential impacts of climate change on operations and finances, and conduct quantitative evaluations and risk management with respect to disaster risk identification, transition challenges, and regulatory trends. In the future, we will continue to monitor evolving global climate scenarios and adjust strategies on a rolling basis to enhance corporate resilience.

III. Climate Risk Management

Extreme weather events and transition trends triggered by climate change have become critical core issues within Unitech' overall risk management framework (for details, please refer to Section 2.5 Risk Management of this report). The Company follows the Task Force on Climate-related Financial Disclosures (TCFD) framework and actively aligns with the IFRS S2 Climate-related Disclosures international standards to comprehensively identify climate-related risks and opportunities and disclose relevant information. Through a dynamic cycle of "identification, assessment, control, monitoring, and communication," we ensure that climate governance is fully integrated into daily corporate operations and strategic decision-making.

To achieve environmental sustainability, the General Manager's Office takes primary responsibility for comprehensively monitoring global climate and environmental trends. It regularly reviews climate risk safeguards by integrating the execution results of the ISO 14001 Environmental Management System and ISO 14064-1 Greenhouse Gas (GHG) Inventory. Building upon this foundation, the Company proactively formulates and promotes forward-looking climate change "Adaptation" and "Mitigation" strategies. Concurrently, through an increasingly refined ESG governance framework, climate-related issues are systematically incorporated into the oversight level of the Board of Directors. The General Manager's Office reports regularly to the Board on risk response effectiveness, carbon asset management, and the progress of sustainability strategies. This substantially enhances decision-making transparency, cultivating a robust corporate resilience that combines green competitiveness with climate adaptability.



IV. Metrics and Targets

I. Climate Risk and Opportunity Metrics and Targets

To mitigate the operational impacts arising from climate change , Unitech has established short-, medium-, and long-term strategic goals. Progress toward these goals is reviewed annually, with improvement plans developed accordingly.

Climate Risks and Opportunities	Metrics and Targets	Short/ Medium/ Long Term	Implementation Status
Increased GHG emissions pricing	1. In accordance with ISO 14064-1 GHG inventory and verification, consolidate the organization's overall GHG emissions status and appropriate budgets to initiate replacement mechanisms for high-energy-consuming equipment and operations. 2. For Scope 1 and Scope 2 emissions, achieve an average annual reduction of 0.5% using 2024 as the baseline year. 3. Regularly review the Company's overall energy consumption and GHG emissions results. Gradually replace products with energy-saving and environmental protection labels , set energy-saving periods to conserve electricity; evaluate and promote the use and procurement of green products to align with environmentally friendly practices. 4. Engage an independent third-party organization to verify GHG emissions in accordance with ISO 14064-1, and assess the impact on industry-wide net-zero carbon emission planning at the operational level.	Short, Medium, Long Term	1. External verification for the 2025 GHG inventory was completed in June 2026. 2. Gradually advanced energy conservation and carbon reduction initiatives, such as low-carbon management of air conditioning systems, adding power-saving modes to office equipment, and replacing high-energy-consuming or outdated devices.
Energy Conservation and Carbon Reduction	Using 2024 as the baseline year, the management goals for 2026 are: (1) Reduce overall electricity consumption by 1%. (2) Reduce overall water consumption by 1%. (3) Reduce overall waste disposal volume by 1%.	Short, Medium term	1. The Company has established the "Environmental Abnormalities Corrective Measures and Management Procedures" and designated the General Affairs Department as the sustainable environment promotion unit. 2. Continued to implement the following energy conservation and carbon reduction policies, suc h as "using water-saving equipment and reducing air conditioning electricity consumption", "monthly monitoring of water and electricity consumption ", and installing heat-insulating film on exterior office windows. 3. Continued to discuss additional energy conservation and carbon reduction initiatives.
Extreme Climate Events	1. Continuously conduct disaster probability and risk assessments for business locations. 2. Regularly train employees on emergency response mechanisms.	Short, Medium term	1. Conduct climate disaster hazard analyses for each business location, reassess impacts, and develop response measures on an annual basis to enhance disaster response capabilities. 2. Upgraded uninterruptible power supply systems and generator equipment in server rooms to mitigate risks. 3. Simultaneously enhanced internal personnel's typhoon preparedness awareness and planned simulated drills.

Climate Risks and Opportunities		Metrics and Targets	Short/ Medium/ Long Term	Implementation Status
Low-carbon Economy	Development and/ or increase in low-carbon products and service Changes in consumer preferences	1. Assess whether upstream supplier selection aligns with sustainable operations in response to overall market trends and current trade conditions. 2. The Company implements relevant international standards or management systems to meet the expectations of domestic and international stakeholders and enhance its sustainable corporate image, such as ensuring that all materials used in products comply with green environmental regulations. 3. When selecting part and component suppliers, the Company requires upstream raw material and part and component suppliers to provide written declarations confirming their compliance with relevant international environmental regulations.	Short, Medium term	1. Required upstream raw material and part and component suppliers to provide written declarations confirming their compliance with relevant international environmental regulations, such as the Certificate of Non-use for Hazardous Substances or the Supplier Corporate Social Responsibility Commitment. 2. The Company's electronic assembly operations ensure that products comply with RoHS (Restriction of Hazardous Substances Directive) and WEEE (Waste Electrical and Electronic Equipment Directive) standards. We have also obtained IECQ QC 080000 certification and ISO 14001 Environmental Management System certification. Our factory has established environmental management systems aligned with relevant international standards. 3. Our factory has implemented recycling and reuse of packaging materials for certain incoming materials to the volume of waste and scrap materials.
Low-carbon Transition	Changes in customer behavior Market information uncertainty	We remain committed to sustainable business practices. Amidst the low-carbon transition and digital transformation, we have implemented electronic invoicing, adopted an electronic document exchange system, adopted waste classification in offices, and encouraged double-sided printing to enhance resource efficiency.	Medium, Long Term	1. Implemented electronic invoicing, adopted an electronic document exchange system, adopted waste classification in offices, and encouraged double-sided printing to enhance resource efficiency. 2. In 2025, document destruction volume at the Company's Xindian Headquarters increased by approximately 565% compared to 2024. This was primarily due to the expiration of the required retention period for certain accounting vouchers, leading to centralized destruction and a significant increase in total weight destroyed. 3. We will continue to plan or optimize digital operations or service items.

II. GHG Emissions

We reference the agreements reached at the Glasgow COP26. The Glasgow Climate Pact establishes climate change mitigation, net-zero emissions targets, and guiding principles to reduce the impact of GHG emissions on the Earth's environment and extreme weather, thereby preventing irreversible risks to industries and human livelihoods. To this end, the Company requires the Sustainability Development Team to report quarterly to the Board of Directors on the progress of GHG inventory, in order to ensure phased operations, the reasonableness of target setting, and the effectiveness of achievement.



2024	2030	2050
Introduced ISO 14064-1 standards to complete internal GHG inventory, and engaged an external organization for verification.	Achieve a 3% reduction in Scope 1 and Scope 2 GHG emissions compared to the baseline year 2024.	Achieve net-zero emissions in alignment with national policies.

III. GHG Reduction Plan

(1) In response to national policies and the phased carbon reduction targets under the Climate Change Response Act, the Company established a GHG management system and commenced initial inventory in 2024. Based on the 2024 inventory results and considering available resources, GHG Scope 1 and Scope 2 emission reduction targets and a low-carbon action plan have been established. Using 2024 as the base year, the Company reviews reduction achievements against the baseline year on an annual basis, requiring an average annual reduction of 0.5%.

(2) The Company's combined Scope 1 and Scope 2 GHG emissions for 2025 totaled 713.89 metric tons of CO2e. We will uphold the principles of enhancing energy efficiency and reducing energy consumption as our primary energy-saving and carbon reduction action plan to achieve GHG reduction targets.

In recent years, the United Nations Climate Change Conference (COP), the World Economic Forum (WEF)'s Global Risks Report listing the top ten severe global risks, and Taiwan's environmental policies such as the "2050 Net Zero Emissions" and the "Climate Change Response Act" along with its sub-law, all reflect the global emphasis on environmental issues and the urgency of the climate crisis.
Going forward, we will continue to refine climate-related risk management and relevant mechanisms. Given that current methodologies and tools for measuring global climate-related risks remain in a phase of development and refinement, we will continue to monitor the latest developments, assess the potential impacts of different climate scenarios on operations and finances, and formulate corresponding strategies and action plans. The Company hopes to identify climate change-related risks and opportunities, formulate response strategies, establish metrics and targets, and continuously monitor progress, aiming to strengthen our management of climate risks and leverage the collective strength of the organization to enhance resilience against climate change.

4.2 Energy and GHG Management

As an electronics assembly manufacturer, Unitech's production processes do not involve wastewater discharge, air pollution, noise, or the generation of toxic substances. The Company is not classified as an energy-intensive or high-energy-consumption industry. Furthermore, none of our offices or manufacturing facilities are located within designated biodiversity-sensitive areas or conservation zones at home and abroad, exerting no significant disruption or impact on local ecosystems.

Despite the relatively limited environmental impact of our operations, we remain acutely aware of the social responsibility borne by the manufacturing sector regarding resource utilization and environmental protection. Upholding the core principles of "Environmental Protection, Resource Conservation, and Continuous Improvement", we are committed to establishing a systematic environmental management mechanism. This approach aims to minimize the potential environmental impact of our operations, while enhancing overall resource efficiency. In accordance with the Company's established environmental policy, Unitech actively promotes various management measures. These include enhancing energy and water usage efficiency, reducing waste generation, strengthening classification and resource recovery management, implementing hazardous substance identification and control, and continuously optimizing operational processes to mitigate potential environmental risks.

Furthermore, the Company reviews and tracks environmental performance through regular monitoring and internal audit mechanisms to ensure the implementation of all environmental objectives. We also collaborate closely with supply chain partners to promote green manufacturing and sustainable procurement, thereby jointly fulfilling our commitment to environmental sustainability.

Unitech's headquarters facility has introduced and passed ISO 14001 Environmental Management System certification, and established a comprehensive environmental management framework. Following the "Plan-Do-Check-Act (PDCA)"management cycle, we have standardized operational procedures for all pollution sources. The Company continuously adheres to domestic and international regulations and relevant system requirements, actively enhancing environmental performance and the effectiveness of management systems, while fostering continuous improvement capabilities.

We will continue to monitor international sustainability trends and industry regulatory requirements, and further evaluate the feasibility and necessity of introducing relevant environmental and social management system certifications at our operational sites in Europe, America, and the Asia-Pacific region, in order to strengthen compliance capabilities and risk control mechanisms across our global operations, respond to international customers' expectations for corporate sustainability and compliance, and enhance the Company's competitiveness and trustworthiness within the global supply chain.

System Verification	ISO14001 Environmental Management System	ISO50001 Energy Management System	ISO14064-1:2018 GHG Inventory	ISO46001 Water Resource Efficiency Management System	QC080000 Hazardous Substance Process Management System	ISO 9001 Quality Management System	ISO45001 Occupational Health and Safety Management System	ISO/IEC27001 Information Security Management System
Taiwan Headquarters	✓	–	✓	–	✓	✓	–	✓

Topic	Category	Target in 2025	Performance in 2025	Target in 2026	Target in 2030
Energy & GHG Management	GHG Emissions (Scope 1 & 2)	Absolute reduction of 0.5% with 2024 as the baseline year	Emissions increased by 6.8% compared to 2024	Absolute reduction of 0.5% with 2024 as the baseline year	Cumulative reduction of 3% with 2024 as the baseline year
	GHG Emissions (Scope 3)	Average annual intensity reduction of 0.5% (carbon emissions/million revenue) with 2024 as the baseline year	Emission intensity increased by 0.3% compared to 2024	Average annual intensity reduction of 0.5% (carbon emissions/million revenue) with 2024 as the baseline year	Cumulative intensity reduction of 3% (carbon emissions/million revenue) with 2024 as the baseline year
	Energy Consumption	Reduce energy intensity by 1% compared to the previous year, with 2024 as the baseline year	Energy intensity (per million revenue) increased by 13% compared to 2024	Reduce energy intensity by 1% with 2024 as the baseline year	Cumulative energy intensity reduction of 5% with 2024 as the baseline year
	Renewable Energy	Strategic planning phase; specific targets not yet set	Renewable energy not yet officially introduced	Complete green power procurement roadmap planning, or initiate preliminary assessments for renewable energy deployment	Reach 5% renewable electricity share
Water Resource Management	Water Consumption	Absolute reduction of 1% with 2024 as the baseline year	Water consumption increased by 8% compared to 2024	Absolute reduction of 1% with 2024 as the baseline year	Cumulative reduction of 5% with 2024 as the baseline year
Waste Management	Hazardous Waste	Decrease hazardous waste generation by 0.05% with 2024 as the baseline year	Hazardous waste generation reached 0.78 tons, an increase of 23% compared to the baseline year	Decrease hazardous waste generation by 0.05% with 2024 as the baseline year	Cumulative total reduction of 0.3% with 2024 as the baseline year
	General Waste	Increase general waste recycling rate by 1% with 2024 as the baseline year	General waste recycling volume reached 17.85 tons, an increase of 63% compared to the baseline year	Increase general waste recycling rate by 1% with 2024 as the baseline year	Achieve a recycling rate of 5–7%

Unitech continuously monitors various environmental management performance indicators and regularly reviews the achievement of annual targets. In 2025, influenced by global business expansion, growth in operational scale, and adjustments to the GHG inventory boundary, certain environmental performance indicators showed an upward trend compared to the 2024 baseline year, falling short of the original annual reduction targets. In accordance with our commitment to transparent disclosure, the reasons for variations in each indicator are detailed below:

1. GHG Emissions (Scope 1 & 2): This year, the Tokyo office was newly included in the GHG inventory boundary, leading to an increase in purchased electricity and related energy consumption, resulting in phased growth in emissions.
2. GHG Emissions (Scope 3): Driven by market demand recovery and increased product shipments, overall business activities and supply chain interactions became more frequent. This led to an increase in carbon emissions across the upstream and downstream value chain, causing the reduction in Scope 3 emission intensity to fall short of expectations.
3. Energy Consumption: The addition of vehicle fuel consumption from the Netherlands office this year led to an increase in energy intensity calculated relative to revenue.
4. Water Resource Management: With the inclusion of the Tokyo office in the inventory boundary this year, water demand for administrative and daily operations grew accordingly, resulting in an increase in overall water consumption compared to the previous year.

Unitech will continue to advance energy-saving, carbon-reduction, and resource management measures. By improving energy efficiency, optimizing operational management, and deepening environmental management mechanisms, we aim to progressively enhance environmental performance and move steadily toward our sustainability goals.

Environmental Management Guidelines and Goals

Unitech pays continuous attention to global environmental sustainability trends and integrates environmental protection concepts into daily operations and management mechanisms in accordance with the spirit of ISO 14001 environmental management. The Company is dedicated to reducing the environmental impact of its business activities and fulfilling its corporate environmental responsibilities. Through measures such as promoting environmental management systems, regulatory compliance, energy conservation and carbon reduction, and employee education, the Company continuously enhances its environmental management performance, advancing steadily toward its sustainable business goals.

Complying with Environmental Regulations and Other Requirements

Unitech continuously monitors and complies with relevant domestic and international environmental laws, regulations, standards, and customer requirements. It regularly reviews regulatory applicability and internal management systems to ensure that all operational activities meet legal compliance requirements, mitigating environmental risks and maintaining corporate sustainable competitiveness.

Promoting Green Manufacturing and Pollution Prevention

The Company continuously advances energy conservation, carbon reduction, and pollution prevention measures. Through management actions such as energy management, resource efficiency enhancement, and waste reduction, it lowers energy and resource consumption and strengthens pollution source control mechanisms to minimize environmental impacts.

Strengthening Supply Chain Environmental Management

Unitech actively collaborates with suppliers to promote green supply chain management. It requires suppliers to comply with environmental regulations and hazardous substance management requirements, while encouraging them to adopt energy-saving, carbon-reduction, and environmental management practices to jointly enhance supply chain sustainability resilience and environmental performance.

Enhancing Employee Environmental Awareness and Participation

Through environmental training, internal communication, and daily operational activities, the Company continuously elevates employee awareness regarding environmental protection and sustainable development. It encourages staff to practice energy conservation, carbon reduction, and resource recycling, gradually building a company-wide culture of environmental management.

Continuous Improvement and Performance Enhancement

Unitech has established environmental performance management and periodic review mechanisms. Through goal setting, performance tracking, internal audits, and other management measures, it continuously reviews and improves environmental management effectiveness, realizing its commitment to environmental sustainability.

Environmental Compliance and Training

Unitech continuously implements environmental compliance management and training mechanisms. It regularly collects, identifies, and updates applicable domestic and international environmental regulations and customer requirements, covering air pollution control, water resource management, waste treatment, hazardous substance management, energy management, and chemical management, ensuring that all operational sites and related procedures conform to the latest regulatory and customer specifications.

To enhance environmental management effectiveness, the Company has established regulatory tracking, internal auditing, and self-inspection mechanisms. It regularly conducts environmental education, training, and awareness campaigns to strengthen employees' understanding and execution capabilities regarding environmental protection, climate change, energy saving, and carbon reduction. Concurrently, Unitech continues to promote environmental management measures such as energy saving, water conservation, waste reduction, and resource recycling, deepening employees' daily environmental actions and sustainability awareness.

In 2025, no major environmental pollution incidents, violations of environmental regulations, or significant penalty events occurred at any of Unitech' global operational sites, demonstrating the effectiveness of the Company's ongoing implementation of regulatory compliance and environmental management systems.

In the same year, the Company conducted environmental-related training totaling 337 participants (person-times), with total training hours reaching 518 hours. Course topics covered environmental regulatory compliance, greenhouse gas management, energy conservation and carbon reduction, water resource management, waste reduction, and climate change response, continuously increasing employee participation and awareness of environmental protection and sustainable development.

Unitech will continue to strengthen its environmental management system and regulatory compliance mechanisms. Through training, internal management, and cross-departmental collaboration, we will steadily enhance environmental performance and climate resilience, fulfilling corporate environmental sustainability responsibilities through concrete actions.

Climate Change Mitigation and Carbon Reduction Actions

In response to global climate change trends, Unitech actively promotes green manufacturing and energy management, striving to enhance energy utilization efficiency, reduce resource waste, and establish sustainable operations as a core development strategy. Through systematic energy management processes and energy-saving solutions, the Company ensures stable energy supply for production systems, while achieving dual objectives of energy conservation and carbon emission reduction.

I. Energy Utilization Management System

The General Management Division coordinates the planning and supervision of the Company's overall energy utilization strategy, responsible for the following areas:

- Electrical Facility Design and Power Optimization: Forecast and allocate power based on production loads and seasonal electricity demands. For example, it establishes daily power consumption monitoring mechanisms to analyze electricity consumption during peak hours and facilitate power load control.
- Monitoring and Management of Domestic Water Usage: Introduce water consumption monitoring systems to track water consumption in office buildings and plants. This includes monitoring water usage trends for water dispensers, pantry rooms, water towers, and other equipment to promptly identify abnormal leakage or excessive water consumption.
- On-site Energy Supply and Distribution Planning: Collect energy demand data from all areas to optimize energy allocation. For example, it implements zoned management for air conditioning and lighting in production process areas and warehouses to reduce unnecessary energy losses.
- Full Employee Participation System: Promote cross-departmental energy conservation projects; review electricity consumption on a monthly basis, with each unit reporting energy consumption status and improvement suggestions to the highest-level supervisor of the General Management Division. This ensures energy management extends beyond management levels, fostering a corporate culture of full employee participation.

II. Specific Energy Conservation and Resource Efficiency Enhancement Measures

1 Prioritize Energy-Efficient Equipment in New Procurements

- When acquiring new equipment, incorporate energy efficiency as a mandatory requirement in procurement, while evaluating energy costs and maintenance expenses throughout the product's lifecycle to enhance overall energy efficiency.

In 2025, the Company procured variable-frequency air conditioners for the electronic warehouse and replaced air conditioning equipment with new systems utilizing environmentally friendly refrigerants. It is estimated to reduce CO_2e emissions by approximately 0.7 tons annually, demonstrating our proactive commitment to energy conservation and carbon reduction.

2 Office Power and Facility Management

- Measures: Establish electricity conservation guidelines, including:
  - Switching off lighting equipment during non-working hours for lunch breaks.
  - Turning off meeting room lights, air conditioning, and projectors after meetings.
  - Positioning high-energy-consumption office equipment (e.g., servers, MFPs) in well-ventilated areas to enhance heat dissipation efficiency.

Unitech reduced annual electricity consumption by approximately 7,658 kWh through its lunch break power-saving initiative.

3 Daylighting and Lighting Optimization Strategy

- Measures:
  - Gradually replace T5 LED lighting across the entire plant with more efficient T8 LED lighting.
  - Install automatic sensor-based lighting control systems to conserve electricity in low-traffic areas of the warehouse.
  - Through the replacement of high-efficiency lighting fixtures and installation of sensor lights, Unitech reduces lighting energy consumption by approximately 56,573 kWh annually.

4 Air Conditioning and Ventilation System Improvements

To enhance the energy efficiency and comfort of the air conditioning systems, Unitech has implemented a number of optimization measures for air conditioning and ventilation. During summer, the entire plant uniformly sets the air conditioning temperature no lower than 25°C, and installs blackout curtains in office areas to effectively reduce solar heat load and air conditioning usage intensity. During winter, natural ventilation principles are applied by opening vents to facilitate indoor-outdoor air circulation, thereby reducing the operating time of main air conditioning units. In the winter of 2025, the Company introduced natural convection ventilation methods in specific areas, saving 14,347 kWh of electricity. This initiative balanced energy efficiency with in door air quality.

5 Reducing Fluorocarbon Use

In response to fluorocarbon reduction policies and enhanced environmental protection, Unitech has fully transitioned to eco-friendly refrigerants R410A and R32 for newly purchased equipment such as air conditioners in the electronic warehouse in recent years. These systems contain no chlorofluorocarbons and pose no threat to the ozone layer. To maintain stable and efficient refrigerant system operation, all air conditioning units undergo annual inspections and maintenance by professional external contractors. This includes monitoring refrigerant pressure and temperature, leak detection, and cleaning procedures. These measures effectively reduce the risk of fluorocarbon leakage, extend equipment lifespan, and enhance cooling efficiency.

6 Reducing Energy Consumption

Unitech actively leverages digital transformation to lower carbon emissions. Subsidiaries in Europe and the United States have fully adopted cloud-based ERP systems, effectively replacing traditional on-premises servers and reducing the need for extensive hardware. This approach minimizes electronic waste and carbon footprint generated during production and disposal processes. Through cloud-based deployment, subsidiaries not only enhance operational efficiency and data integration capabilities, but also achieve sustainable goals of energy conservation, carbon reduction, and streamlined IT infrastructure.

4.2.1 Energy Management

Unitech's primary energy sources include electricity, gasoline, and diesel fuel. Total energy consumption for 2025 reached 5,575 GJ, corresponding to an energy intensity of 2.27 GJ per NT$1 million of revenue. Although the Company does not belong to an energy-intensive industry, it actively implements energy conservation management measures. Through continuous improvements in equipment efficiency and process optimization, the Company reduces energy usage per unit of product. The Company has not yet introduced renewable electricity. In the future, it will conduct comprehensive feasibility assessments for diverse options, including installing solar photovoltaic facilities and procuring green electricity (through mechanisms like PPAs and T-RECs), to gradually increase the proportion of green energy usage. This will enable the Company to advance toward the long-term goals of low-carbon operations and sustainable development.

Type of Energy	Unit	2023	2024	2025
Purchased Electricity	(kWh)	866,441	1,095,737	1,195,130
	GJ	3,119	3,945	4,302
Gasoline	Liter	28,728	27,165	36,518
	GJ	938	887	1,160
Diesel	Liter	2,002	1,697	3,128
	GJ	70	60	113
Total Energy Consumption	GJ	4,127	4,892	5,575
Renewable Energy	GJ	0	0	0
Percentage of Renewable Energy	%	0%	0%	0%
Total Energy Consumption Intensity	GJ / NTD Million	1.84	2.01	2.27

Note 1: Energy consumption covers Taiwan operational headquarters and regional offices in Europe, the Americas, and Asia-Pacific.
Note 2: Converted based on heating values provided in the Greenhouse Gas Emission Factors announced by the Ministry of Environment on February 10, 2026: Electricity is 3,600 GJ / million kWh, Gasoline is 7,586 kcal/L, and Diesel is 8,636 kcal/L.
Note 3: Heating value conversion factors for various energy types are based on the Common Energy Unit Conversion Table from the Energy Administration, Ministry of Economic Affairs: 1 kWh of electricity = 860 kcal; 1 kcal = 4.1868 kilojoules (kJ); 1,000,000 kilojoules (kJ) = 1 billion Joules (1 GJ).
Note 4: The Company currently does not use renewable fuels nor sell energy.
Note 5: Total Energy Consumption Intensity = Total Energy Consumption / Revenue. (2025 Revenue was NT$ 2,452.54 million)

Energy and GHG Management Goals and Action Measures

Management Goals

- Using 2024 as the base year, Scope 1 and Scope 2 GHG emissions are targeted to decrease by 0.5% annually, with a phased goal of achieving a cumulative 3% reduction by 2030.
- Using 2024 as the base year, Scope 3 GHG emission intensity (tCO2e / NTD million revenue) is targeted to decrease by 0.5% annually to progressively drive supply chain low-carbon management.
- Phase in supply chain carbon management and reduction mechanisms starting in 2027, with plans to complete the group-wide Scope 3 GHG inventory by 2030.
- Waste generation is targeted to decrease by 0.05% annually from the base year, achieving a total cumulative reduction of 0.3% by 2030.

Action Measures

- Prioritize the adoption of high-energy-efficiency equipment, energy-saving lighting, and energy-efficient HVAC systems to enhance operational efficiency.
- Strengthen equipment maintenance and routine servicing to minimize energy waste and extend equipment lifespan.
- Evaluate the implementation of Energy Management Systems (EMS) and energy monitoring mechanisms to regularly track energy consumption and identify abnormal usage.
- Implement power-saving measures in office areas, including HVAC temperature controls, lighting management, and power management for non-essential equipment.
- Continuously promote energy conservation concepts to raise employee awareness and encourage active participation in daily energy-saving behaviors.
- Continuously conduct GHG inventories and data management, gradually refining the group-wide carbon emission data collection mechanism.
- Establish carbon emission hotspot analysis and management mechanisms to serve as a foundation for implementing future carbon reduction measures.
- Promote supply chain carbon management by gradually collecting carbon emission data from suppliers and encouraging them to join carbon reduction efforts.
- Continuously monitor international climate change trends and net-zero regulations to strengthen corporate climate risk management capabilities.

4.2.2 GHG Management

In light of intensifying climate change risks and increasingly stringent international carbon emission policies, Unitech fully recognizes the critical role companies play in carbon reduction and sustainable development. Although the Company is an electronics assembly manufacturer with lower carbon emissions compared to other industries, we have actively established a GHG management system to enhance energy efficiency and mitigate the environmental impact of our operations.

To strengthen GHG management and improve the quality of information disclosure, Unitech formally introduced the international standard ISO 14064-1: 2018 GHG Protocol in 2024. This initiative conducts GHG inventories for Scope 1 (direct emissions) and Scope 2 (indirect energy use emissions) at the headquarters facility, establishing a comprehensive carbon inventory basis and data management framework to serve as the foundation for future reduction planning and carbon disclosure.

The Company has established a Sustainable Development Promotion Team to promote and execute the carbon management system. The General Management Division serves as the cross-departmental coordination liaison, integrating data sources such as energy usage, emission factors, and equipment inventories to ensure the accuracy and transparency of GHG inventory results. It also facilitates external third-party verification.

To align with international carbon reduction trends and low-carbon supply chain requirements, Unitech has established a GHG management strategy and action plan, including:

Establishing an annual carbon inventory mechanism:
Continuously updating inventory lists and methodologies in accordance with ISO 14064-1 standards, expanding the inventory boundary, and enhancing data integrity.

Promoting energy conservation and process optimization:
Reducing carbon emissions per unit of output by replacing outdated, high-energy-consumption equipment, optimizing air conditioning and lighting systems, and automating electricity load management.

Introducing a carbon emissions data management system:
Integrating energy and emissions data into a platform-based management system to enhance carbon management efficiency.

Assessing renewable energy adoption feasibility:
Discussing the installation of solar power systems or signing of green power purchase contracts to gradually increase the proportion of green energy usage.

Employee education and awareness enhancement:
Conducting GHG management and energy conservation and carbon reduction training courses to deepen a sustainability culture involving all employees.

Unitech has formally initiated the establishment of an organizational GHG management system by adopting the ISO 14064-1:2018 GHG organizational inventory standard since 2024. In 2025, the GHG inventory for the Taiwan Headquarters and regional offices has been completed, covering Scope 1 (direct emissions) and Scope 2 (indirect energy emissions). Additionally, in accordance with ISO 14064-3:2019, we have commissioned the third-party verification body AFNOR to conduct verification, ensuring the accuracy and credibility of the inventory information. The verification results and inventory data have been uploaded to the Company's internal website for review and tracking by internal stakeholders.

For overseas subsidiaries, voluntary self-inventories are currently carried out as the foundation for future implementation of a formal carbon inventory system. The Company will continue expanding the scope and data boundaries of its inventories, gradually integrating global operational sites into a consistent GHG management framework to establish a comprehensive carbon emissions profile .

Through a systematic carbon inventory and verification system, Unitech is able to gain a clear understanding of its organizational carbon footprint. This serves as the foundation for future energy conservation, carbon reduction, and carbon neutrality strategy implementation, while enhancing transparency and accountability in information disclosure to stakeholders.

Emission Category	2023	2024	2025
Scope 1 (tCO_2e)	270.2437	251.7714	254.7438
Scope 2 (tCO_2e)	412.2109	506.6215	555.2634
Total Emissions (tCO_2e)	682.4546	758.3929	810.0072
Emissions Intensity(tCO_2e / NTD Million)	0.3043	0.3111	0.3303

Note: Emission Intensity = Total Emissions / Revenue. (2025 Revenue was NT$2,452.54 million)

Emission Category	2023	2024	2025
Scope 3 (tCO_2e)	229.7442	481.0776	482.5192

Unit : tCO_2e

Scope	Category	Emission Category		2023	2024	2025
Scope 1	1	Direct Emissions		270.24	251.77	254.74
Scope 2	2	Purchased Electricity (Regional Benchmark)		412.21	506.62	555.26
		Purchased Electricity (Market Benchmark)		412.21	506.62	555.26
Scope 3	4	Upstream	1.Procured Products and Services	-	3.94	1.16
	4		2.Capital Goods	-	-	-
	4		3.Fuel and Energy-related Activities	89.71	113.87	118.82
	3		4.Upstream Transportation and Distribution	54.28	55.27	95.44
	4		5.Waste Generated During Operations	20.34	22.76	21.59
	3		6.Business Travel	65.10	97.86	119.86
	3		7.Employee Commuting	-	186.97	125.33
	4		8.Upstream Leased Assets	-	-	-
	3	Downstream	9.Downstream Transportation and Distribution	0.32	0.41	0.32
	5		10.Processing of Sold Products	-	-	-
	5		11.Use of Sold Products	-	-	-
	5		12.End-of-Life Treatment of Sold Products	-	-	-
	5		13.Downstream Leased Assets	-	-	-
	5		14.Franchising	-	-	-
	5		15.Investments	-	-	-
Total Carbon Emissions				912.20	1,239.47	1,292.53

Note 1: Scope 1 (Category 1) covers the Taiwan operational headquarters, as well as regional offices in Europe, the Americas, and Asia-Pacific.
Note 2: Scope 2 (Category 2) monitoring scope covers the Taiwan operational headquarters, as well as regional offices in Europe, the Americas, and Asia-Pacific.
Note 3: ① Categorization identified based on the GHG Protocol; ② Categorization defined in accordance with the ISO 14064:2018 standard.
Note 4: In 2023, a simplified GHG inventory was conducted in accordance with ISO 14064-1.
Note 5: Country-specific electricity factors are used for overseas subsidiaries.
Note 6: Certain Scope 3 items are excluded from the inventory scope based on the materiality screening principle in accordance with ISO 14064-1, as they are deemed immaterial or inapplicable to the Company.

4.3 Water Resource Management

Unitech is an electronics assembly manufacturer whose processes do not involve significant water usage or discharge of process wastewater. Therefore, its overall water demand is low, primarily consisting of daily employee consumption without substantial production-related water usage. Given the straightforward nature of its water usage, the Company has not yet introduced water recycling or reuse facilities. Nevertheless, Unitech remains committed to sustainable water resource management. It will continue to monitor operational water usage and explore the introduction of appropriate recycling and reuse measures upon assessing measures with substantial water-saving benefits and feasibility Furthermore, the Company's water sources at its Taiwan Headquarters and global operational sites are all supplied by local municipal water systems. The Company does not utilize groundwater and has not caused adverse impacts on local water resources through water withdrawal activities. Consequently, water resource risks are classified as low.

With respect to wastewater treatment, Unitech does not generate process wastewater containing high concentrations of chemicals. All low-concentration domestic sewage undergoes primary treatment within the industrial park before being discharged to the industrial zone's wastewater treatment facilities for subsequent processing. All wastewater discharges meet national effluent standards before being released into natural water bodies, thereby minimizing potential environmental impacts and demonstrating the Company's commitment to environmental responsibility and water resource conservation.

Based on the Aqueduct Water Risk Atlas of the World Resources Institute (WRI), the water resource risk level for the regions where our Taiwan operations are located is Low–Medium (Level 1–2), indicating that these areas are not classified as water-stressed zones. Although not facing an immediate risk of water scarcity, the Company actively promotes water conservation management initiatives, including installing water-saving equipment and arranging water-saving campaigns. Through concrete actions, it supports the United Nations Sustainable Development Goals (SDGs) and is committed to achieving sustainable water resource utilization.

Water Resource Management Goals and Action Measures	
With 2024 as the baseline year, achieve a 1% annual reduction in water consumption per unit of revenue, and a total reduction of 5% by 2030.	
Management Approach	Action Measures
Water-Saving Facility Management	Install sensor faucets or water-saving devices, water-efficient toilets, and automatic flushing systems Conduct regular inspections of water supply systems and motors to prevent leakage
Water Usage Data Monitoring	Track monthly water consumption and promptly investigate causes of abnormal fluctuations Establish annual water usage baseline and control indicators
Employee Education and Advocacy	Promote water conservation tips via bulletin boards or signage Conduct regular education and training on water conservation awareness and environmental responsibility for employees
Regional Water Risk Assessment	Periodically evaluate whether operational sites are located in high water risk areas
Reuse and Optimization	Discuss feasibility of rainwater harvesting or reuse solutions for plant irrigation or cleaning purposes

Water Resource Usage

Unit: Million Liters

Water Consumption	2023	2024	2025
Total Water Withdrawal	5.25	7.13	7.71
Total Water Discharge	5.25	7.13	7.71
Total Water Consumption	0	0	0
Water Consumption Intensity	0.0023	0.0029	0.0031
Reclaimed Water	0	0	0

Note 1: Data source is converted using water consumption statistics from Taiwan Water Corporation (1 cubic meter of water = 1,000 liters = 1 metric ton of water).

Note 2: Water consumption intensity = 1 million liters / NT$1 million of revenue.

Note 3: The Company has no water usage for manufacturing processes, so water consumption is 0, and water withdrawal equals water discharge.

Note 4: The Tokyo office was newly included in the inventory scope this year, driving an increase in administrative and daily operational water demand, which resulted in an 8% growth in overall water usage compared to 2024.

4.4 Waste Management

4.4.1 Waste Classification

Unitech's primary manufacturing process involves electronic assembly, generating waste classified as "General Industrial Waste" and "Hazardous Industrial Waste.

- General Industrial Waste: Recyclables include paper, plastics, metals, and wooden pallets; non-recyclables include general employee domestic waste and mixed plastics. Employee domestic waste is managed through education and training programs to promote reduction and classification and enhance resource utilization and recycling value.
- Hazardous Industrial Waste: Includes batteries, chemicals, waste electronic parts and components, printed circuit boards, and other waste requiring specialized treatment.

Waste Disposal Goals

Unitech actively promotes waste resource recycling by transforming garbage into useful resources, thereby achieving resource recycling and reuse, as well as improving environmental sanitation. This approach aims to realize waste resource recycling, stabilization, harmless treatment, and economic efficiency. With respect to the cleanup of general waste and hazardous waste, Unitech selects compliant recycling contractors to ensure compliance with national standards. The Company maintains ongoing audit management of hazardous waste cleanup contractors.

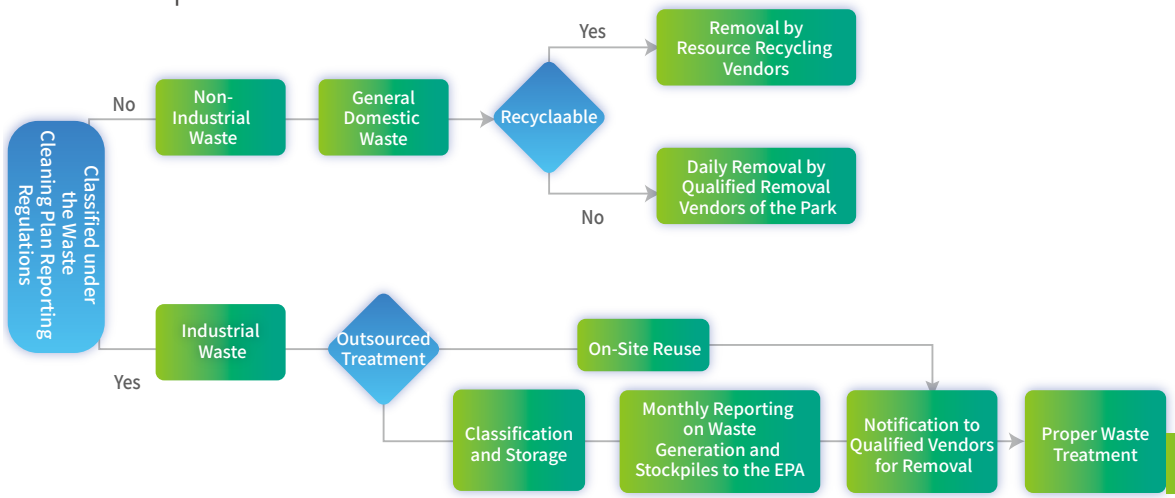
Waste Management Policy:

- Adherence to ISO 14001 Environmental Management System
- Source reduction of waste
- Classification, grading, recycling, and reuse
- Outsourcing waste removal to qualified contractors

Waste Disposal Methods

Category	Item	Disposal Method	Disposal Type
General Waste	Domestic Waste	Commission qualified professional waste disposal companies	Incineration
	Recyclable waste	Commission cleaning services or qualified waste disposal contractors approved by the Ministry of Environment	Recycling and reuse
Hazardous Waste	Waste electronic parts and components Waste printed circuit boards Waste accessory boards	Store in hazardous industrial waste temporary storage areas, and commission qualified vendors for removal and disposal	Copper and glass fiber powder after shredding 1. Glass fiber powder is classified as waste for incineration or landfill 2. Copper and gold become valuable metals
	Computers	Dismantled and utilized by recyclers	Recycling and reuse

Waste Disposal Act



Treatment Declarations and Inspections

For waste removal and disposal, we select qualified disposal contractors approved by the Environmental Protection Administration and enter into entrustment contracts with them. The contracts clearly define the responsibilities and obligations of both parties. The Company also conducts regular supplier evaluation management to ensure that removal operations comply with regulations and standards.

We periodically submit data declarations to the Environmental Protection Administration based on waste generation volume and temporary storage volume. During removal, we submit removal records to the Environmental Protection Administration for filing based on the removal volume.

Should the contractor be found non-compliant with environmental regulations or public safety requirements, the Company requires them to make improvements based on the signed contracts to ensure proper waste disposal.

Electronic Waste Disposal Procedures:

1.Scrap Application and Approval :

Scrap applications require approval from relevant supervisors or departments, with a scrap inventory list compiled. Regular data reports must be submitted to the Environmental Protection Administration based on waste generation volume and temporary storage volume.





2.Item Inventory and Classification

Dedicated personnel or relevant units conduct inventory conduct inventories according to the scrap list to ensure accurate quantities. Scrap items undergo preliminary disassembly and classification based on material properties. To prevent re-circulation of scrapped goods, items are marked with spray paint on-site.





3. Scrap Disposal Methods:

Scrap items are transported to disposal plants for waste treatment. Items that cannot be recycled or pose safety concerns require destruction treatment, such as physical destruction or chemical treatment.



4. End-of-Life Treatment and Records:

Record all scrap disposal details, including: photographic evidence of destruction, disposal date, treatment method, and treatment results. Submit reports to competent authorities as required by law to complete the proper disposal process.





Waste Reduction Measures

1.Source Reduction Management
- Optimize designs to minimize packaging and consumable materials
- Utilize reusable or easily recyclable packaging materials
- Improve manufacturing yield rates to reduce scrap volume

2.Classification and Recycling
- Install multi-compartment recycling bins throughout plant areas and offices
- Enhance employee recycling education and awareness campaigns
- Partner with qualified recyclers for regular removal and reuse

3.Process Improvement and Alternative Materials
- Refine production processes to minimize leftover materials, scraps, and byproducts
- Research eco-friendly or low-waste alternative materials

4.External Collaboration
- Negotiate with suppliers on packaging material recycling
- Partner with downstream customers for resource recovery and reuse

5.Education and Training
- Conduct regular training on waste reduction and resource recycling
- Strengthen environmental awareness and behavioral change among employees

6. Regulatory Compliance and External Audits
- Implement waste management regulations
- Undergo regular external audits or certifications (e.g., ISO 14001)

Waste Classification and Statistics Table of the Taiwan Headquarters for the Past Three Years

Unit: Tons

Category	Item	End-of-Life Treatment Method	2023	2024	2025
Hazardous Waste	Waste electronic parts and components	Incineration or landfill after shredding	0.29	0.37	0.37
	Waste printed circuit boards		0.05	0.06	0.06
	Waste accessory boards		0.05	0.06	0.06
	Computers-NB	Recycling, dismantling, and reuse	0.10	0.08	0.09
	Computers-PC		0.06	0.06	0.20
	Total volume		0.56	0.63	0.78
General Waste	Domestic Waste	Incineration	56.36	63.04	59.80
	Paper (confidential documents)	Recycled into recycled paper	0.99	0.35	2.44
	Pallets and packaging materials	Recycled into composite board	5.83	6.78	11.50
	Mixed plastics	Recycled	3.79	3.84	3.92
	Total volume		66.96	74.02	77.65
Total waste disposal volume			67.51	74.65	78.43
Recycling and reuse rate			16%	15%	23%

Note 1: The calculation method for domestic waste is: (Average daily waste per person / 16 (excluding 8 hours of sleep) / 1,000 (conversion from kg to metric tons)) × Working days.
Note 2: The total waste volume in 2025 increased compared to 2024, mainly because certain accounting vouchers reached the end of their retention period and were sent for centralized destruction, leading to an increase in the total weight of destroyed documents.
Note 3: Recycling and reuse rate = (Computers + Paper + Pallets and packaging materials + Mixed plastics) / Total waste disposal volume.

05

Inclusive Workplace

5.1 Human Rights Protection and Diversity and Inclusion

5.2 Talent Attraction and Retention

5.3 Talent Cultivation and Development

5.4 Occupational Health and Safety

5.1 Human Rights Protection and Diversity and Inclusion

Human Rights Policy and Commitment

Unitech values the fundamental human rights of employees, and is committed to creating an equal, friendly, and safe work environment. In addition to complying with labor laws in all locations where it operates, Unitech supports and adheres to the United Nations Universal Declaration of Human Rights, the International Convention on the Elimination of All Forms of Racial Discrimination, the International Covenant on Civil and Political Rights, the International Covenant on Economic, Social and Cultural Rights, the Convention on the Elimination of All Forms of Discrimination Against Women, the Convention on the Rights of the Child, and the Convention on the Rights of Persons with Disabilities. The Company's Human Rights Policy explicitly prohibits all forms of discrimination, harassment, forced labor, child labor, and human trafficking. We actively promote equal employment opportunities, ensuring that hiring, compensation, and promotions are based on fairness and merit.

The Company also prioritizes work-life balance, providing a safe and healthy workplace environment to support employees' physical and mental well-being. Furthermore, it requires suppliers, partners, and other business stakeholders to adhere to the same human rights principles, aiming to jointly build a sustainable supply chain that respects human rights.

Human Rights Risk Management

Unitech values and is committed to upholding the basic human rights of all workers. We adhere to international standards such as the United Nations Guiding Principles on Business and Human Rights and the Responsible Business Alliance (RBA) Code of Conduct to establish a systematic human rights risk management mechanism. The Company regularly conducts human rights issue identification across its operations and supply chain, identifying and assessing potential risks in key areas, including child labor, forced labor, working hours and wages, workplace equality, and safety. Through cross-departmental collaboration, Unitech continuously advances preventive and corrective measures. These include revising internal management regulations, enhancing employee education and training, establishing grievance mechanisms, and implementing supplier management systems, so as to ensure that the rights and interests of all stakeholders are respected and safeguarded.

Human Rights Risk Management Cycle

Identification and Assessment

- Conduct regular assessments of potential human rights risks in operations and supply chains (such as forced labor, discrimination, excessive working hours, etc.)
- Classify and prioritize issues based on risk level

Prevention and Response

- Revise policies and improve working conditions
- Establish priority improvement mechanisms for high- risk items

Education and Communication

- Conduct human rights-related education and training
- Enhance accessibility and confidentiality of grievance and feedback mechanisms

Monitoring and Tracking

- Conduct regular audits and performance tracking
- Evaluate implementation and effectiveness of improvement actions

Openness and Transparency

- Disclose policies and implementation effectiveness through ESG reports or Company websites
- Strengthen communication and trust with stakeholders

Human Rights Issue	Risk	Management System	Preventive Action	Mitigation or Remediation
Prohibition of Child Labor and Employment of Young Workers	• Failure to implement age verification mechanisms, resulting in the mistaken employment of child laborers below the legal age • Young workers engaged in high-risk or hazardous work may potentially endanger their physical and mental health and safety	Employee Management Regulations 5.0 Personnel Appointment	• Implement employee age verification mechanisms by checking valid identification documents. • Provide regular education and training on labor laws and definitions of child labor of various countries. • Assign youth workers to appropriate positions and avoid hazardous or harmful tasks. • Establish reporting and handling mechanisms to immediately investigate and rectify violations upon discovery.	• If child labor is identified, the Company shall immediately terminate the child's employment, prevent them from continuing to engage in any form of labor, and assist them in returning to the formal education system based on the communication and willingness of the child laborer and their families. • Strengthen age verification and identity validation mechanisms to ensure that all new hires meet the legal minimum employment age.
Reasonable Working Hours and Leave	• Overtime work violates local labor regulations • Prolonged continuous work violates human rights	Employee Management Regulations 10.0 Work Regulations	• Utilize working hour alerts of the HR management system to remind attendance and overtime records. • HR department conducts regular internal audits on working hours to track and address anomalies. • Overtime requires prior application and approval.	• Conduct systematic reviews of violation causes, and promptly adjust workflows or increase manpower. • Strengthen the attendance system and overtime control process to prevent accumulation of improper working hours.
Diversity, Equality, and Anti-Discrimination	• Discrimination based on gender, age, race, or disability in recruitment and promotion • Inhumane treatment of employees • Unfairness in compensation, promotion, rewards, and training opportunities	Employee Management Regulations 3.0 Quality/ Environment/ Information Security/ Gender Equality Policy	• Conduct annual education and training on anti-discrimination, diversity and inclusion. • Establish clear diversity and anti-discrimination policies and communicate them to all employees. • Review compensation and promotion fairness annually to prevent unjust disparities. • Implement fair evaluation standards in recruitment and promotion processes.	• Initiate immediate investigations to ensure the facts of the incident are clear and transparent. • Impose disciplinary actions on violators according to Company regulations. • Provide psychological support and necessary assistance to affected employees. • Revise relevant policies and procedures to prevent recurrence. • Strengthen employee education to continuously promote a culture of diversity and inclusion.

Human Rights Issue	Risk	Management System	Preventive Action	Mitigation or Remediation
Prohibition of Forced Labor	• Employees are forced to work overtime and cannot freely resign. • Personal freedom is restricted, such as withholding of identification cards or restriction of movement. • Workers' freedom of movement is restricted and are required to remain within the workplace.	Employee Management Regulations	• Establish a policy prohibiting forced labor and incorporate it into employee management regulations. • Prohibit the withholding of employee documents, wages, or the collection of any form of deposit. • Clearly define working hours and overtime mechanisms, and guarantee employees' freedom to resign.	• Immediately cease all related improper conduct and initiate investigations into the involved units or personnel. • Provide affected workers with assistance measures such as job transfers, resignation support, or repatriation to safeguard their rights and interests. • Retroactively compensate withheld wages and offer psychological and legal support. • Review and revise internal management and oversight mechanisms to prevent recurrence.
Freedom of Association and Collective Bargaining	• Repressing employees who participate in collective bargaining or labor-management negotiations • A lack of transparent communication channels that prevent employees from expressing concerns or asserting rights and interests	Employee Management Regulations 3.0 Quality/ Environment/ Information Security/ Gender Equality Policy	• Establish policies that explicitly respect freedom of association and collective bargaining rights. • Prohibit any suppression or retaliation against participation in labor-management negotiations or labor organizations. • Provide formal channels for employees to participate in labor-management meetings or express opinions.	• Immediately investigate and cease any interference with or suppression of employees' right to association. • Strengthen internal grievance and communication mechanisms to ensure that employees can safely express opinions.

Human Rights Issue	Risk	Management System	Preventive Action	Mitigation or Remediation
Employee Health and Safety	• Unsafe working conditions that may cause workplace injuries or occupational diseases. • A lack of necessary protective equipment and safety training. • Inadequate emergency response measures to properly handle accidents or disasters.	Employee Management Regulations 3.0 Quality/ Environment/ Information Security/ Gender Equality Policy	• Establish and implement an occupational safety and health management system. • Conduct regular workplace risk assessments and safety inspections. • Provide employees with necessary protective equipment and safety education and training. • Conduct annual emergency response plan drills.	• Immediately activate response mechanisms to ensure personnel safety and contain escalation. • Provide medical assistance and necessary compensation to affected employees. • Investigate incidents to clarify causes and report findings to relevant units. • Enhance risk management and retraining in incident-related areas.
Supplier Responsibility	• Suppliers failing to comply with relevant requirements of the Responsible Business Alliance (RBA) Code of Conduct. • Suppliers directly or indirectly using raw materials sourced from conflict mineral regions, failing to ensure responsible sourcing of minerals in the supply chain.	• Supplier Corporate Social Responsibility Code of Conduct • Unitech Sustainable Supply Chain Management Policy	• Require suppliers to sign the Supplier Corporate Social Responsibility Code of Conduct, committing to adhere to relevant standards regarding environmental protection, labor rights, business ethics, and supply chain responsibility. • Conduct semi-annual supplier evaluations to assess overall performance in quality, delivery, environmental, safety and health, and social responsibility. • Arrange on-site audits or document reviews annually for suppliers with low evaluation scores or potential risks to strengthen risk management and continuous improvement mechanisms. • Required suppliers to disclose the origin of minerals used according to the “Conflict Minerals Reporting Template (CMRT) ” and further drive upstream supply chain disclosure.	• Suppliers refusing to sign or failing to comply with the Code will be given a improvement period and guidance. Those failing to make improvements by the deadline will be placed on a cooperation risk list and eliminated when necessary. • Suppliers failing to meet evaluation standards will receive warning notices and be required to submit improvement plans. Implementation effectiveness will be tracked subsequently to ensure continuous advancement. • When significant deficiencies are identified during audits, the Company will require improvements by the deadline and conduct follow-up reviews. Failure to address deficiencies may result in downgrading, suspension of trading, or termination of cooperation, depending on the severity of the situation. • Suppliers with incomplete disclosure or disputed mineral sourcing will be required to submit and implement improvement plans within a specified timeframe. Should compliance remain unmet by the deadline, the Company will develop alternative material solutions and engage in communication and negotiation with customers based on the extent of product impact.

Human Rights Policy Education and Grievance Mechanism

To deepen all employees' understanding and practical implementation of human rights protection, Unitech comprehensively promotes labor rights policy advocacy. Relevant educational content is formally incorporated into the Company's annual meetings to strengthen systematic learning mechanisms. Course content covers prohibitions against child labor and forced labor, gender equality and anti-discrimination, reasonable working hours and leave rights protection, as well as the establishment and accessibility of complaint and redress mechanisms. This comprehensively conveys the Company's high priority and clear stance on human rights issues. The cumulative human rights training for 2025 totaled 140 hours, demonstrating employees' high regard for and understanding of human rights issues.

To uphold Unitech's core value of integrity in business operations and safeguard the rights and interests of employees and stakeholders, the Company maintains a clear whistleblowing and complaint system. The "Whistleblowing System Regulations" explicitly outline reporting procedures, investigation procedures, and personal data protection mechanisms. The Company commits to strictly maintaining the confidentiality of whistleblowers' identities and adopts legal and technical measures to prevent retaliation and discrimination. No unit or individual may retaliate against whistleblowers for any reason or under any pretext. Disclosure of whistleblowers' personal information or the content of their reports to the accused or their affiliated units is strictly prohibited. This ensures that whistleblowers are protected from unfair treatment and upholds the fairness and effectiveness of the whistleblowing system.

I. Internal Reporting and Grievance Channels

- Employee Suggestion Box: An anonymous suggestion box is established for employees to submit feedback or concerns. The HR department regularly collects, categorizes, and tracks responses.
- Dedicated HR Mailbox: Accepts grievances or suggestions related to human resources management.
- President Mailbox: Enables employees to directly report any allegations, grievances, suggestions, or objections to the President, ensuring senior management promptly captures critical internal concerns.

II. External Reporting Channels

External Dedicated Reporting Mailbox: An independent reporting mailbox(invest@tw.ute.com)is established. The highest-ranking supervisor at the General Management Division is specifically responsible for receiving and handling reports, ensuring that external stakeholders also have a secure and fair channel for whistleblowing.

Additionally, the Company identifies potential human rights risks in its operations through labor rights hazard identification and risk assessment. Based on this, it establishes annual labor ethics management objectives, strengthens preventive measures, and implements human rights protection and risk control. This assessment covers key aspects, including employment practices, working conditions, non-discrimination policies, freedom of expression, and the right to association. Relevant departments are responsible for execution and tracking improvement progress.

Hours of Human Rights Policy Training and Promotion

Year	2023	2024	2025
Number of trainees	298	329	420
Training hours	149	164.5	280
Average hours	0.5	0.5	0.67



Year	2023	2024	2025
Receipt of any human rights-related complaints	0	0	0
Incidents of human rights violations or penalties imposed by competent authorities	0	0	0
Customer complaints or litigation arising from human rights issues	0	0	0

In 2025, Unitech received no human rights-related complaints, experienced no incidents of human rights violations or regulatory penalties, and faced no customer complaints or litigation arising from human rights issues. The Company will continue deepening internal and external stakeholders' understanding and engagement with human rights issues. Through education and training, communication platforms, and oversight mechanisms, it implements human rights protection as a core value of sustainable corporate governance.

Prohibition of Child Labor

Unitech strictly complies with International Labour Organization (ILO) core labor standards and local regulations, adopting a "zero tolerance" policy toward the employment of child labor. To deepen risk management from the source, the Company has institutionalized child labor prohibition rules into its Employee Management Regulations, strictly prohibiting the employment of individuals under the legal minimum working age (16 years old). Upon onboarding, all new employees are strictly required to provide valid identification documents for rigorous review of age and employment eligibility. Through this dual-verification mechanism, preventive measures are perfected to completely eliminate the risk of inadvertently hiring child labor.

In addition to establishing systemic safeguards, the Company fully integrates child labor prohibition policies and regulations into mandatory training for new hires and annual human rights education for all employees. This actively assists staff in effectively identifying potential risks and becoming familiar with accessible internal reporting and grievance procedures, thereby deeply embedding child labor prevention awareness and practical response capabilities into the corporate culture. Under a sound management system and solid educational promotion, Unitech recorded zero incidents of child labor employment across all global operating sites in 2025 (a non-compliance rate of 0%), taking concrete actions to continuously foster a compliant, dignified, and supportive workplace environment.

Prohibition of Forced Labor and Human Trafficking

In preventing forced labor and human trafficking, Unitech respects and upholds the personal freedom and basic rights of all employees, including the rights to freely choose employment, freely resign, freely work overtime, and freedom of movement. The Company explicitly prohibits the retention of employees' personal documents, such as ID cards, passports, or work permits, ensuring that employees are free from threats, retaliation, or forced labor to repay debts. Employees are entitled to the legal right to freely resign, provided that they give advance notice to the Company in accordance with relevant regulations and complete the resignation procedures.

The Company has also established regular monitoring and prevention mechanisms. Through the Hazard Identification and Risk Assessment Form, it conducts annual risk identification and impact assessments on issues such as child labor, forced labor, and human trafficking, thereby implementing continuous improvement and preventive measures. Meanwhile, the Company regularly conducts specialized training on labor rights, covering topics such as identifying forced labor and human trafficking, international standards, and Company policies prohibiting such practices. This training reinforces supervisors' and employees' oversight responsibilities and reporting obligations in management and daily operations, thereby comprehensively enhancing prevention and response capabilities to fulfill the commitment to human rights protection.

In addition, through labor rights risk monitoring, the Company regularly reviews risk conditions of all units to proactively identify potential human rights infringement. In 2025, no incidents of child labor, forced labor, or human trafficking occurred at any operational sites of Unitech, demonstrating the Company's strong commitment and tangible achievements with respect to human rights protection.

Year	2023	2024	2025
Number of Child Labor, Human Trafficking, and Forced Labor Monitoring	4	4	4
Number of Incidents in All Operational Sites	0	0	0

Career Development and Leadership Support Actions for Female Employees

To promote the career development and leadership potential of female employees, Unitech actively creates a gender-equal and inclusive workplace environment, taking concrete action to break the tech industry's glass ceiling and fully honoring its Diversity, Equity, and Inclusion (DEI) commitment to meritocracy. Currently, the top decision-making leadership positions across the Company's three core lifelines of critical technology and business support—the "R&D Center," "Marketing and Operations Center," and "General Management Division"—are all helmed by outstanding female senior executives. From frontline market expansion and core technology innovation to back-office organizational governance, this fully demonstrates a comprehensive model of female leadership governance.

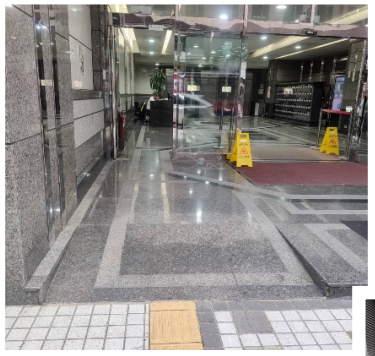
Built upon this excellent cultural foundation, Unitech has established a strong top-down internal guiding force through senior executives sharing practical experience and fostering cross-departmental connections. The outstanding performance of female senior decision-makers not only sets concrete career benchmarks for high-potential female colleagues, but also assists employees in overcoming workplace bottlenecks and enhancing organizational contributions through daily management and cross-team collaboration. The unique resilience, attention to detail, and cross-departmental coordination of female leaders not only deepen women's participation and tangible influence in the technology sector, but also lay a solid foundation of inclusive values for Unitech to implement sustainable Diversity, Equity, and Inclusion (DEI) governance.

Diversity, Equality, and Inclusion

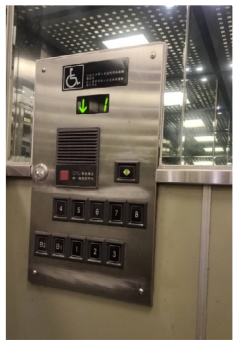
Unitech respects diversity and gender equality, while prioritizing employee well-being. The Company conducts annual promotion and education and training on Diversity, Equity & Inclusion (DEI) for all employees, covering gender equality and sexual harassment prevention, anti-discrimination and fair treatment, accessibility and disability inclusion, as well as cross-cultural understanding and global workplace diversity. These initiatives strengthen awareness of respecting diversity, combating discrimination, and fostering an inclusive culture to cultivate an open and inclusive workplace environment.
Furthermore, in accordance with the provisions of the People with Disabilities Rights Protection Act, Unitech actively collaborates with competent authorities to provide employment opportunities for individuals with disabilities and is committed to providing a friendly and accessible workplace environment. At the Taiwan Headquarters and U.S. operational sites, the Company has installed accessible ramps, barrier-free restrooms, designated parking spaces, and water dispensers and elevators equipped with Braille-labeled buttons to improve and support the working conditions of employees with disabilities.
The Company also proactively gathers feedback through irregular communication and survey mechanisms to understand the actual needs of employees with disabilities regarding the work environment, equipment usage, and support measures, and incorporates these opinions into subsequent improvement plans. At the same time, regular inspections and maintenance of accessibility facilities are conducted to ensure that all equipment functions properly and safely, thereby providing a stable and friendly workplace environment. In 2025, the Taiwan headquarters employed a total of three hearing-impaired employees, including one with profound, one with severe, and one with mild hearing loss. To facilitate their workplace integration, the Company provides instant messaging tools and visual cueing devices, along with suitable work environment and clear job instructions. Moreover, basic communication training is offered to department employees to enhance interaction efficiency. The HR department regularly provides care and tracks their needs to continuously refine related support measures.

Accessible Facilities at the Taiwan Headquarters and U.S. Operational Sites







Prevention of Discrimination, Harassment, and Unlawful Infringement in the Workplace

Unitech strictly prohibits any form of discrimination, harassment, or unlawful infringement in the workplace. In all human resources management processes, including recruitment, compensation, benefits, training, promotion, termination, and retirement, we uphold the principles of fairness and equality. We do not discriminate or treat individuals differently based on nationality, race, ethnicity, background, social class, ancestry, religious beliefs, physical or mental disabilities, gender, sexual orientation, gender identity and expression, pregnancy status, marital status, political inclination, appearance, age, or union membership. The company has established the Regulations for the Prevention, Complaint, and Disciplinary Action of Sexual Harassment, applicable to all global employees (including temporary staff, foreign workers, apprentices, and interns) and job applicants. We are committed to fostering a harassment-free workplace and safeguarding the privacy and rights and interests of all parties through clear prevention, corrective, remedial, and disciplinary mechanisms.

In addition to establishing complaint and processing mechanisms and implementing relevant education and training programs, Unitech has also implemented multiple systematic monitoring and management initiatives on prevention and early identification of workplace harassment, thereby minimizing the possible risks at the source. To enhance the effectiveness of these systems, the Company has established an Anti-Harassment Committee composed of senior executives from Human Resources, Legal Affairs, and General Management Divisions. It is responsible for reviewing the implementation of harassment prevention policies, conducting regular evaluations of system effectiveness, and providing recommendations and monitoring opinions regarding prevention strategies and major incidents. Furthermore, the Company conducts quarterly routine monitoring through the "Labor Human Rights Risk Monitoring and Control Record". The personnel department reports on potential risks of discrimination, mistreatment, or harassment, compiles and analyzes the results, and initiates follow-up care, interviews, or process optimization recommendations for units showing potential anomalies. This serves as the basis for proactive prevention.

Prevention and Monitoring Actions

Unitech implements a number of systematic early warning and behavioral observation mechanisms to mitigate workplace harassment risks, including:

- Supervisor Early Warning and Accountability Mechanism: Department supervisors are responsible for daily observation and proactive reporting of misconduct, with authority to implement informal care or assistance interventions.
- Anonymous Team Climate Feedback: Utilizing employee surveys and internal suggestion and feedback mechanisms to understand departmental interaction dynamics and potential discomfort.
- Public Space Design and Patrols: Implementing transparent designs and supervisor inspections in informal interaction areas like conference rooms, pantry rooms, and over time zones to reduce risks in isolated spaces.
- Probation Period for New and Transferred Employees: HR and direct supervisors jointly track adaptation progress for new hires and transferred staff to identify potential mistreatment in advance.
- Incorporating Interpersonal Interaction Indicators into Performance: Annual evaluations include indicators for interpersonal dynamics, team relations, and employee relations maintenance to foster a positive workplace culture.



Complaint Investigation Procedures and Protection of Parties Involved

Upon receiving a formal complaint, the Company will establish a "Sexual Harassment Complaint Review Committee" within five business days. This committee comprises representatives from relevant departments including Human Resources, Legal Affairs, and Occupational Safety and Health. It is responsible for investigating the complaint and handling it confidentially to protect the privacy and personal rights of both the complainant and the respondent. The Company strictly prohibits any unit or individual from retaliating against, harassing, or otherwise targeting the complainant in any form. The Company ensures the complainant's personal information and the details of the complaint remain confidential. If the investigation confirms the allegations are substantiated, disciplinary actions will be taken in accordance with Company work rules, and the incident will be documented in personnel records. Follow-up tracking and effectiveness evaluations will be conducted to prevent recurrence of similar incidents or retaliatory behavior. If criminal liability is involved, the Company will assist the affected party in filing a legal complaint.
During the investigation period, the Company will prioritize adjusting the complainant's workstation, schedule, or work area according to their preference. If necessary, temporary job reassignment or department transfer may be arranged to minimize contact between the complainant and the perpetrator, thereby preventing secondary harm. Additionally, the Company offers flexible remote work options to help complainants reduce on-site stress. A dedicated contact person is established as the complainant's sole liaison, preventing them from having to interact with the perpetrator or related personnel.

Under confidentiality principles, the Company provides free psychological counseling and legal assistance services to support complainants in restoring emotional stability and fully understanding their rights and interests. To further protect complainants, Unitech strictly prohibits any form of retaliation, harassment, or improper treatment. Verified instances of retaliation will be severely punished according to internal regulations. The HR department continuously monitors the complainant's work status and mental health, providing additional support resources when necessary to ensure they can work in a safe and supportive environment.
To deepen employees' understanding and prevention awareness regarding relevant issues, Unitech continues to conduct education and training on preventing sexual harassment and unlawful infringement in the workplace. The curriculum covers the definition of sexual harassment, common behavioral patterns, internal complaint channels, and investigation procedures. Additionally, a dedicated complaint email address is available: contacthr@tw.ute.com , enabling employees and job applicants to report issues and receive timely processing.
As of 2025, the Company did not receive any complaints related to sexual harassment, discrimination, or unlawful infringement in the workplace. Unitech will continue to build a diverse, friendly, and inclusive work environment through system establishments, education and training, and cultural advocacy, fully implementing human rights protections at the workplace.





Complaint and Reporting Channels		Number of Cases Filed	Number of Cases Established	Number of Cases Resolved
Dedicated Email	contacthr@tw.ute.com	0	0	0
Dedicated Hotline	+886289121122 #234/ #238	0	0	0
Suggestion Box	Intranet Staff Suggestion Mailbox (Online)	0	0	0
Written Submission	Physical Suggestion Mailbox	0	0	0
On-site	Human Resources Department	0	0	0

Labor-Management Meetings

Unitech places great importance on communication and collaboration with its employees. Although no labor union has been established and no formal collective bargaining agreement has been signed currently, the Company consistently upholds the principles of integrity, equality, and cooperation to actively promote labor-management harmony. The Company's Taiwan Headquarters has established labor-management meetings in accordance with regulations, creating a robust two-way communication mechanism. The ratio of labor and management representatives complies with local legal requirements. Labor representatives are democratically elected by employees for a term of four years. Labor-management negotiation meetings are held at least quarterly to extensively gather employee opinions, actively respond to concerns, and continuously improve labor-management issues. Currently, a total of 8 employees serve as labor representatives at the Taiwan Headquarters, representing 2.36% of the total employees. Through the labor-management meeting mechanism, the Company regularly reviews human resource management processes such as resignations, retirements, and organizational changes to prevent potential labor disputes. It commits to providing at least four weeks' advance notice to all employees in the event of significant operational changes, ensuring that employees' rights and interests are fully protected.

Number of Management Representatives	Number of Labor Representatives	Management Representatives as a Percentage to Employees (%)
8	8	2.36%

Note: Labor representative percentage = Number of Taiwan labor representatives / Total number of Taiwan employees. As of December 31, 2025, the total number of employees was 339.

Diverse Communication Channels

Unitech values employee opinions and rights, striving to establish diverse, smooth, and efficient communication and consultation channels. We actively gather and respond to employee suggestions and needs to foster positive labor-management interaction and trust. The Company utilizes diverse mechanisms such as regular employee seminars, department meetings, suggestion mailboxes, internal communication platforms, and anonymous surveys to understand employees' perspectives on the work environment, career development, and benefit systems. These insights are incorporated as a reference basis for management and system optimization.

Operation of the Employee Welfare Committee and Benefit Programs

Unitech's Taiwan Headquarters has established an Employee Welfare Committee in accordance with statutory regulations. Committee members are selected through nomination or election by each department based on the percentage of headcount, thus ensuring representativeness and fairness. The Employee Welfare Committee convenes quarterly meetings to review and adjust the Company's benefit systems, plan various employee care activities, and enhance employee well-being and corporate cohesion.

Benefit programs promoted by the Employee Welfare Committee include but are not limited to:

Annual Events: Large-scale employee activities such as company trips, year-end parties, or spring parties.

Holiday Care: Festival bonuses or holiday gifts.

Subsidy Programs: Childbirth subsidies, wedding gifts, funeral condolence payments, etc.

The Company establishes the Employee Welfare Committee as a critical platform for employee communication and care, continuously refining benefit offerings to foster a friendly workplace environment and enhance employees' sense of belonging and happiness.

Communication Channels	Communication Frequency	Communication Content
Labor-Management Meetings	Quarterly	Number of employees and work-related injury, business overview, work environment, health and safety, handling of complaints and reports
Regular Employee Welfare Committee Meetings	Quarterly	Employee Welfare Committee measures, welfare policies, club activities, year-end parties or spring parties, and other employee activities
Department Meetings	Monthly	Employee care, business progress, task allocation, work challenges
Employee Satisfaction Survey	Annually	Work environment, job responsibilities, compensation and benefits system, career development, performance management, etc.
Reporting Channels for Discrimination, Harassment, and Unlawful Infringement in the Workplace	Permanent	Complaints or reports regarding discrimination, harassment, and unlawful infringement in the workplace
Reporting Channels for Ethics and Integrity	Permanent	Complaints or reports regarding ethics and integrity
Electronic Bulletin Board	As needed	Internal announcements, new employee introductions, health promotions, etc.

Employee Satisfaction Survey and Continuous Improvement Mechanism

Unitech values employee opinions and feedback, viewing employee satisfaction surveys as a key management mechanism for continuously refining human resource management, enhancing employee well-being, and strengthening organizational resilience. Through annual surveys, we gather employees' views on aspects such as the working environment, management systems, compensation and benefits, career development, and corporate culture. We have established a PDCA (Plan-Do-Check-Act) continuous improvement cycle—"Listen, Analyze, Act, Track"—which serves as an important basis for continuously refining human resource management.

In June 2026, the Company conducted an online anonymous survey on 2025 global employee satisfaction across all global operating locations. Compared to the previous year, the number of returned questionnaires increased by 43%, with the overall response rate rising to 77.31%. The global overall satisfaction score increased from 4.04 to 4.21 (out of 5 points), and the overall satisfaction ratio (scores 4 to 5) reached 84.16%, indicating that the Company's continuous implementation of various improvement measures has received positive feedback from employees.

Scores across all three core dimensions showed positive growth across the board. Among them, the "Corporate Culture, Integrity Governance, and Diversity & Inclusion" dimension received the highest rating (4.28 points), demonstrating high recognition of the Company's efforts in promoting diversity and inclusion. Meanwhile, the "Working Environment and Systems" dimension, which had lower ratings in the previous year, broke through the 4-point level this year after implementing several improvement measures.

Comparison of Core Employee Satisfaction Indicators and Survey Results Over the Past Two Years

Survey Dimension / Indicator	2024	2025	Improvement Status
Number of valid returned questionnaires	233	334	Significant Growth
Corporate culture, integrity governance, and diversity and inclusion	4.15	4.28	Continuous Improvement
Development, communication, and training management	4.08	4.14	Steady Growth
Working environment, labor conditions, and welfare system	3.81	4.03	Marked Improvement
Global overall satisfaction average	4.04	4.21	Overall Enhancement

Cross-Analysis of Talent Development Stages and Tenure

To gain deeper insight into the needs of employees at different development stages, the Company conducted a cross-analysis between overall satisfaction and tenure, serving as an important basis for planning talent development initiatives tailored to various career stages:

Employee Satisfaction and Talent Development Measures by Development Stage

Employee Development Stage	Tenure	Satisfaction Ratio	Analysis & Future Development Measures
New Employees	Less than 1 year	86.50%	Highest satisfaction ratio, reflecting positive sentiments among new colleagues regarding corporate culture and organizational integration. The Company will continue to optimize the onboarding training mechanism.
Mid-level Employees	1 year to less than 3 years	70.35%	Serving as the backbone of the organization, the Company will increase focus on career development needs at this stage, optimizing work experience through one-on-one manager communications and professional skill training.
Senior Employees	5 years and above	82.76%	Satisfaction remains at a high level, demonstrating stable performance in long-term talent development. The Company will continue to strengthen employee care and organizational cohesion.

Global Employee Key Concerns and PDCA Action Responses

Based on the 2025 survey results, the Company summarized global employee concerns into five major issues and formulated concrete action plans combined with localized needs:

Employee Concern Issues	Key Employee Feedback	Global and Localized Response Measures
Compensation & Benefits	Enhance compensation competitiveness and localized benefits.	Regularly review compensation policies; the Taiwan region will assess flexible work arrangements in phases; the European and American regions will review and optimize localized exclusive benefits.
Talent Development	Refine career development and training mechanisms.	Continuously promote talent cultivation plans; the European and American regions will focus on training to optimize cross-border collaboration and communication processes.
Organizational Management	Enhance system transparency and cross-departmental efficiency.	Continuously optimize performance management; the Asia-Pacific region will strengthen system transparency and local talent recruitment in alignment with operational needs.
Working Environment	Optimize office environments and the convenience of IT equipment.	The Taiwan region has initiated phased projects for office environment improvement and IT equipment upgrades.
Employee Care	Provide necessary support for different career stages.	Promote two-way manager communication and plan more comprehensive, diversified support measures.

Continuous Improvement Goals and Health & Well-being Blueprint

Unitech regards the employee satisfaction survey as a key management mechanism for promoting employee health and well-being. To ensure that improvement commitments are continuously implemented, the Company established 2026 continuous improvement goals based on these survey results and continues to push forward health and well-being initiatives to build a safe, healthy, diverse, inclusive, and growth-oriented work environment.

Continuous Improvement Goals

Item	2025 Results	2026 Continuous Improvement Goals
Survey Coverage Rate	77.31%	Increase to above 80%
Overall Satisfaction Ratio	84.16%	Maintain above 85%
Physical and Mental Health Support	Continuously promote care measures	Complete an inventory of employee physical and mental health support needs and assess the feasibility of introducing an Employee Assistance Program (EAP).

Health & Well-being Promotion Framework

Promotion Dimension	Sustainable Promotion Direction
Employee Care	Refine diversified communication channels, establish sound employee care mechanisms, and continuously listen to employee opinions and respond to needs.
Physical and Mental Health	Continuously focus on employee physical and mental health needs, complete an inventory of physical and mental health support needs, assess the feasibility of introducing an Employee Assistance Program (EAP), and provide diversified support resources.
Friendly Workplace	Continuously foster a safe, healthy, and friendly workplace environment to enhance workplace safety and health management as well as work environment quality.
Work-Life Balance	Continuously optimize work systems, assist employees in balancing work and life, and enhance overall work experience.
Talent Development	Continuously refine talent development systems, provide diverse learning, cross-border exchange, and career development opportunities, support continuous employee growth, and co-create corporate sustainability value with employees.

Unitech will continue to listen to employee voices through employee satisfaction surveys and diversified communication mechanisms. Based on survey results, the Company will dynamically review and optimize various management measures to continuously build a safe, healthy, diverse, inclusive, and growth-oriented work environment, growing together with employees to achieve sustainable corporate development.

5.2 Talent Attraction and Retention

Talent is a company's most critical asset, not only as partners who collaborate to create value, but also as the core driving force behind sustained operational growth and technological innovation. Unitech upholds the philosophy of "people-oriented, maximizing talent potential", continuously building a workplace environment that supports employees' all-round growth. We regard talent development as the foundation of sustainable competitiveness. We are committed to stimulating employees' potential and fostering innovative thinking to assist employees in developing both individual expertise and teamwork capabilities. We systematically cultivate key technical and managerial talent in response to rapidly evolving industry trends and digital transformation needs. Through a supportive, motivating, and inclusive work environment, we actively attract and retain diverse talent, while continuously optimizing organizational efficiency and team performance.

Workforce Distribution

Unitech upholds the principles of equitable employment and diversity and inclusion, striving to create a workplace free from discrimination. Throughout human resources management processes, including recruitment, hiring, performance evaluation, and promotion, we adhere to equal opportunity principles. This ensures no differential treatment based on age, gender, race, religious beliefs, political inclination, marital status, physical or mental disabilities, or union membership. We genuinely respect diversity and safeguard basic human rights.

The Company strictly prohibits the employment of child labor under the age of 16. Guided by the core principle of "right person for the right position", Unitech actively recruits local talent across its global operations, providing diverse employment opportunities to drive local economic development and job stability. This approach fulfills corporate social responsibility and promotes inclusive growth.

As of the end of 2025, Unitech's global workforce totaled 420 employees, with males accounting for 62% and females approximately 38%. In 2025, the Company employed 3 individuals with disabilities, meeting the quota stipulated by the People with Disabilities Rights Protection Act (statutory requirement: 3 employees; actual employment: 3 employees; for 1 employee with severe disabilities hired in accordance with the regulations, the person shall be calculated as two). We will continue exploring inclusive job designs and supportive measures to expand employment opportunities for disadvantaged groups.

Distribution by Employee Age, Gender, Region, and Diversity

Category		2023		2024		2025	
		Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
Age	Under 30 Years Old	58	14.25%	68	16.00%	64	15.24%
	30 to 50 Years Old	255	62.65%	263	61.88%	267	63.57%
	51 Years Old and Above	94	23.10%	94	22.12%	89	21.19%
Gender	Male	257	63.14%	260	61.18%	260	61.90%
	Female	150	36.86%	165	38.82%	160	38.10%
Region	Taiwan	341	83.79%	343	80.70%	339	80.71%
	Europe and America	46	11.30%	58	13.65%	55	13.10%
	Asia-Pacific	20	4.91%	24	5.65%	26	6.19%
Diversity	Domestic Employees	369	90.67%	374	88.00%	369	87.86%
	Foreign Employees	34	8.35%	48	11.29%	46	10.95%
	Indigenous Peoples	2	0.49%	1	0.24%	2	0.48%
	Employees with Disabilities	2	0.49%	2	0.47%	3	0.71%

Note: Europe and America includes subsidiaries in the Netherlands and the United States; Asia-Pacific includes subsidiaries in Japan and China.

Unitech attaches great importance to talent development and a workplace culture of diversity and inclusion, striving to create a fair and friendly working environment. Adhering to the principles of fair employment and matching talent to appropriate roles, the Company uses professional competence, work experience, and job requirements as the criteria for hiring talent. In 2025, the total workforce size and structure remained stable compared to 2024, with a female-to-male employee ratio of 0.62 : 1, demonstrating a diversified talent composition. In addition, permanent employees accounted for 99.05% of the total workforce, close to 99.13% in 2024, indicating that the Company continues to maintain stable workforce allocation to support sustainable corporate development.

By Employment Category

Region	Employment Category		2023		2024		2025	
			Female	Male	Female	Male	Female	Male
Taiwan	Employment Contract	Permanent Employment	122	218	131	211	128	206
		Temporary Employment	0	1	0	1	0	1
		Non-Guaranteed Hours	0	0	0	0	2	2
	Employment Type	Full-Time	119	213	130	210	128	207
		Part-Time	2	7	1	2	2	2
Europe and America	Employment Contract	Permanent Employment	18	28	22	36	12	33
		Temporary Employment	0	0	0	0	6	4
		Non-Guaranteed Hours	0	0	0	0	0	0
	Employment Type	Full-Time	11	26	15	34	12	33
		Part-Time	7	2	7	2	6	4
Asia-Pacific	Employment Contract	Permanent Employment	10	10	12	12	12	14
		Temporary Employment	0	0	0	0	0	0
		Non-Guaranteed Hours	0	0	0	0	0	0
	Employment Type	Full-Time	10	10	12	12	12	14
		Part-Time	0	0	0	0	0	0

Number of Employees and Percentage by Gender for (1) Management, (2) Technical Staff, and (3) Other Employees in 2025

Gender Ratio by Employee Category		Female	Male	Total
Management (Supervisor Positions)	Number of Employees	22	61	83
	Percentage	5.24%	14.52%	19.76%
Technical Staff (Professional Technical Level)	Number of Employees	60	129	189
	Percentage	14.29%	30.71%	45.00%
General Employees	Number of Employees	78	70	148
	Percentage	18.57%	16.67%	35.24%
Total	Number of Employees	160	260	420
	Percentage	38.10%	61.90%	100.00%

Note: Gender percentage by employee category = Number of employees by gender in each category / Total number of employees. As of December 31, 2025, the total number of employees was 420.

Non-Employee Workers in 2025

Category	Scope of Services (Job Type)	Number of Employees	Contract Terms
Human Resources Agency	Human Resources Agency for Short-term Staffing	1	Agency Service Contract
Cleaning	Office Environment Cleaning	20	Cleaning Service Contract
Security	Office Access Control, Security Inspections	28	Security Service Contract

Percentage of Senior Executives Hired from Local Residents

Unitech prioritizes localization strategies, actively recruiting management talent with local market expertise and cultural understanding across its major operational locations, including Taiwan, the Americas, Europe, Japan, and China. This approach enhances operational efficiency and fosters positive community engagement.

The Company defines "senior management" as assistant managers and above who possess decision-making authority and steer operational development within the organization. In 2025, Unitech achieved a 100% in hiring local residents for senior management positions, demonstrating the Company's commitment to developing local talent. Through multicultural integration and global business strategies, Unitech enhances organizational decision-making quality and competitiveness.

Unitech will continue optimizing local talent development and promotion mechanisms, creating a more diverse and inclusive hiring environment to foster mutual prosperity between the Company and society.

Region	2023	2024	2025
Taiwan	11	10	9
Europe and America	2	1	1
Asia-Pacific	1	1	1
Total	14	12	11

Note: Local residents are defined as senior executives residing in the country where the executive is based (referring to executives at the assistant manager level or above).

Talent Recruitment

Outstanding talent is key to Unitech's sustained competitive edge in the marketplace. To respond to rapid changes in technological innovation and market specifications, the Company formulates its operational guidelines and development strategies at the beginning of each year. Concurrently, an annual staffing plan is developed to ensure the alignment of human resource allocation with corporate operational direction.

With respect to recruitment, Unitech actively seeks outstanding talent across various fields through diverse channels. These include job search websites, social media, campus recruitment events, internship programs, professional headhunters, employee referrals, university partnerships, and internal job postings to attract promising R&D and technical professionals. The Human Resources Department also periodically publishes job openings on regional recruitment platforms, and adhere to government regulations throughout the hiring process. We uphold principles of transparency, merit-based selection, and fairness to ensure high reliability and consistency in talent recruitment. In 2025, Unitech hosted a total of 3 campus recruitment events and 2 job fair.

To ensure fair recruitment practices and mitigate potential discrimination risks, the Company has established the "Recruitment Interview Guidelines." These guidelines cover pre-interview preparations, skills and dialogue principles during interviews, and provide multi-faceted sample questions for managers' reference. The Company assists managers in adhering to fairness principles throughout the hiring process, avoiding discriminatory treatment or actions based on gender, age, race, religion, marital status, disability, or other factors unrelated to the job. This ensures the recruitment process is open, objective, and free from bias.

In addition to local Taiwanese employees, Unitech's global talent recruitment prioritizes local hiring at all operational locations to align with regional market characteristics and operational needs. To effectively manage regulatory compliance and operational risks associated with hiring foreign employees, the Company has established risk assessment and control mechanisms. The Human Resources Department is responsible for executing and monitoring all operational procedures, closely tracking changes in labor, employment, and immigration laws across countries to ensure that all processes comply with regulatory requirements and mitigate potential risks.

Furthermore, Unitech actively cultivates campus partnerships and local talent development by promoting industry-academia collaboration programs, internship opportunities, and graduate training initiatives. This builds a diverse talent pool to meet critical human resource needs for future operational expansion and R&D innovation. In 2025, Unitech hired a total of 89 new employees globally.

Number and Percentage of New Hires

Unitech actively invests resources to attract and retain talent from diverse backgrounds, aiming to leverage the positive organizational influence of recruiting outstanding and promising professionals to support the human resources required for sustainable corporate development. In 2025, Unitech hired total of 89 new employees, achieving a new hire rate of 17.32%. The majority of new hires were young to middle-aged employees, with an equal gender distribution (50 males, 39 females), demonstrating the Company's efforts to gender equality in recruitment.

Year	2023		2024		2025	
Age	Female	Male	Female	Male	Female	Male
Under 30 Years Old	32	67	22	20	13	20
	5.70%	12.12%	4.45%	4.05%	2.53%	3.89%
30 to 50 Years Old	24	20	21	17	24	26
	4.34%	3.62%	4.25%	3.44%	4.67%	5.06%
51 Years Old and Above	0	2	2	5	2	4
	0.00%	0.36%	0.40%	1.01%	0.39%	0.78%
Total	56	89	45	42	39	50
	10.13%	16.10%	9.10%	8.50%	7.59%	9.73%
New Hire Rate %	26.22%		17.61%		17.32%	

Note 1: New hires include mid-way departures, temporary employees, and part-time employees.
Note 2: New hire rate calculation = Total number of new hires for the current year / (Number of employees at the end of the previous year + Total number of new hires for the current year) .

Year	2023		2024		2025	
Age	Female	Male	Female	Male	Female	Male
Under 30 Years Old	27	70	10	20	12	13
	4.94%	12.80%	2.07%	4.13%	2.33%	2.53%
30 to 50 Years Old	20	15	15	23	32	29
	3.66%	2.74%	3.10%	4.75%	6.23%	5.64%
51 Years Old and Above	4	3	3	6	2	7
	0.73%	0.55%	0.62%	1.24%	0.39%	1.36%
Total	51	88	28	49	46	49
	9.33%	16.09%	5.79%	10.12%	8.95%	9.53%
Turnover Rate %	25.41%		15.91%		18.27%	

Note 1: Departing employees include those who resign, are dismissed, laid off, or retire, as well as temporary employees and part-time employees.
Note 2: Turnover rate calculation = Total number of departing employees for the current year / (Number of employees at the end of the previous year + Total number of new hires for the current year).

Number and Percentage of Resigned Employees

In 2025, the number of departing employees at Unitech was 95, with an overall turnover rate of 18.27%, representing a slight increase compared to 2024. The departing employees were primarily in the 30 to 50 age group. To understand the reasons behind employee departures and manage talent turnover risks, the Company continuously conducts exit interviews. Survey results indicate that the primary reasons for leaving include personal career development, family caregiving needs, and workplace adaptation. To enhance employee retention intention and organizational stability, Unitech continuously promotes relevant improvement measures, including strengthening training for new hires and current employees to help colleagues quickly integrate into the work environment; enhancing the communication and leadership capabilities of mid-level managers to boost team cohesion and work engagement; and establishing a new-hire care program and mentorship mechanism to provide timely support and guidance, reducing initial adjustment stress for new colleagues, and creating a friendly and developmental workplace environment.

Diversity

Percentage of Minority or Disadvantaged Groups Hired

Year	2023		2024		2025	
	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
Percentage of Minority or Disadvantaged Groups Hired	3	0.98%	3	0.71%	5	1.19%

Note: Disadvantaged groups include persons with disabilities and linguistic minorities, including indigenous peoples, Hakka communities, Mongolian and Tibetan ethnic groups, new immigrants, and indigenous migrant workers.

Percentage of Minority or Disadvantaged Groups in Mid-to-Senior Management Positions

Year	2023		2024		2025	
	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
Percentage of Minority or Disadvantaged Groups Hired	0	0%	0	0%	0	0%

Note: The percentage is calculated as the number of minority or disadvantaged individuals in mid-to-senior management positions / the total number of minority or disadvantaged groups hired.

Percentage of Female Employees in Mid-to-Senior Management Positions

Region	2023		2024		2025	
	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
Taiwan	11	17.19%	16	21.92%	17	29.83%
Europe and America	5	38.46%	3	27.27%	3	50.00%
Asia-Pacific	1	16.67%	1	16.67%	0	0.00%

Note 1: The percentage is calculated as the number of female employees in mid-to-senior management positions / the total number of mid-to-senior management positions.
Note 2: Mid-to-senior management is defined as manager level and above.

Salary and Benefits

Salary and Rewards

Unitech firmly believes that employees are the Company's most valuable asset. To attract and retain top talent, we are committed to offering a competitive salary and benefits package. Annual salary reviews are conducted based on market salary surveys, industry benchmarks, job characteristics, and individual performance, ensuring a fair, transparent, and motivating compensation structure.

The Company's compensation system consists of fixed salaries and variable salaries, aiming to establish a comprehensive remuneration mechanism that is both incentivizing and linked to operational performance. Fixed salaries are paid monthly on a regular basis. Salary levels are benchmarked against industry standards and labor market statistics, and are comprehensively evaluated based on job category, nature of work, professional competence, and labor supply and demand conditions. Fixed salaries are periodically adjusted to maintain market competitiveness.

Variable salaries include year-end bonuses, performance bonuses, and employee incentives. These are awarded based on individual performance and the Company's overall operational results, ensuring that employee rewards are closely aligned with corporate performance. Furthermore, the Company maintains a clear performance target setting mechanism, and has established corresponding policies, systems, standards, and structures for salaries. These are reviewed and adjusted as necessary based on labor market conditions, industry trends, economic environment, and relevant government regulations. For supervisors at the assistant manager level and above, their compensation and benefits packages must be reviewed by the Remuneration Committee and submitted to the Board of Directors for approval, in order to enhance corporate governance and transparency, as well as ensure that senior management compensation arrangements are reasonable, market-aligned, and consistent with the Company's long-term development goals. Unitech's employee salaries in Taiwan, the United States, the Netherlands, Japan, and China are superior to the local income thresholds required to maintain a basic standard of living, demonstrating the Company's commitment to employee dignity and international labor rights.

Unitech's Remuneration Policies

Year-End Bonus	Based on the Company's annual operational performance, a fixed allocation equivalent to 1 month's salary serves as the benchmark for year-end bonus distribution, recognizing employees' dedication and contributions throughout the year.
Performance/ Achievement Bonus	Bonus distribution is determined by departmental Key Performance Indicators (KPIs) and individual job responsibilities and performance. This profit-sharing mechanism enhances employee motivation and corporate cohesion.
Annual Salary Adjustment	Each year, salary adjustments are determined based on the Company's overall operational performance, taking into account domestic economic growth rates , price indices, industry salary adjustment trends, and employee competency and performance indicators. This ensures a fair and motivating salary system.
Employee Compensation	Employee compensation is distributed based on a percentage of Company profits. In addition to complying with Article 235 of the Company Act, distribution follows a reasonable mechanism based on job responsibilities and performance. This rewards contributions and enhances employees' recognition with and participation in the Company's long-term development.

Unadjusted Average Gender Pay Gap Ratio

Operating Locations	Category		2023		2024		2025	
			Female	Male	Female	Male	Female	Male
Taiwan	Direct		1	0	1	0	1	0
	Indirect	Supervisors	1.11	1	1.05	1	0.95	1
		General Employees	0.66	1	0.78	1	0.78	1
The United States	Direct		-	-	-	-	-	-
	Indirect	Supervisors	0.70	1	0.90	1	0.90	1
		General Employees	0.76	1	0.74	1	1.27	1
The Netherlands	Direct		-	-	-	-	-	-
	Indirect	Supervisors	0.44	1	0.43	1	0.70	1
		General Employees	0.72	1	0.50	1	0.90	1
Japan	Direct		-	-	-	-	-	-
	Indirect	Supervisors	0.80	1	0.63	1	0.70	1
		General Employees	0.68	1	0.83	1	0.75	1
China	Direct		-	-	-	-	-	-
	Indirect	Supervisors	0.72	1	0.71	1	0.00	1
		General Employees	0.99	1	0.95	1	0.72	1

Note: 1. Based on male employees.
Note: 2. Direct employees are defined as on-site operational staff; indirect employees are defined as staff other than operational workers; supervisors are defined as personnel holding managerial-level positions or above.

Promoting Pay Equity

Unitech ensures that the principle of equal pay for equal work is implemented across all job categories and levels through regular reviews of human resources systems and rank-based salary structures. Specific actions include:

- Annual salary analysis: Conducting regular statistical reviews of gender pay gaps to examine salary distributions across different ranks, departments, and job categories as a reference for salary adjustments and workforce planning.
- Strengthening competency-based promotion systems: Implementing promotion and reward systems centered on capability and performance, eliminating gender bias, and encouraging female employees to pursue technical and managerial positions.
- Supporting work-life balance for childcare and career development: Providing flexible working hours, as well as consultation for reinstatement after parental leave and internal transfer opportunities to assist women in advancing their careers and reducing the risk of career interruptions due to family responsibilities.
- Managerial awareness training: Implementing bias-free recruitment and compensation assessment education for hiring managers to strengthen the application of gender equality principles in practical decision-making.

Through these measures, Unitech is committed to creating a gender-friendly workplace environment, increasing female employees at all levels, and progressively narrowing the average gender pay gap.

Gender and Local Basic Wage Ratio in 2025

Region	Taiwan		The United States		The Netherlands		Japan		China	
	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
Ratios of Wage Compared to Local Minimum Wage	1.65	2.32	1.67	1.82	1.17	1.76	1.94	2.70	2.76	4.29
Local Minimum Wage in 2025	New Taiwan Dollar $28,590		US Dollar $2,640		Euro $2,496		Japanese Yen $179,360		Renminbi $2,265	

Average and Median Annual Salaries for Non-Supervisory Positions in Taiwan

Unit: NT$ Thousands

Item	2023	2024	2025
Total Salary of Full-Time Employees Not Holding Managerial Positions	241,090	261,633	272,796
Number of Full-Time Employees Not Holding Managerial Positions	278	302	313
Average Salary of Full-Time Employees Not Holding Managerial Positions	867	866	872
Median Salary of Full-Time Employees Not Holding Managerial Positions	761	803	801

Ratios of the Highest-Paid Individual's Total Annual Salary to the Median Salary of Full-Time Employees and the Annual Total Salary Change Ratio

Indicator / Ratio	2023	2024	2025
Ratio of the annual total salary of the highest-paid individual in the organization to the median annual total salary of other employees in the organization (excluding that highest-paid individual)	6.02	6.84	6.89
Ratio of the percentage increase in the annual total salary of the highest-paid individual in the organization to the percentage increase in the median annual total salary of other employees in the organization (excluding that highest-paid individual)	(1.52)	3.61	(1.67)

Note 1: Ratio = Total annual salary of highest-paid individual / Median total annual salary of all employees (excluding highest-paid individual)
Note 2: Median Employee = Median Salary of Full-Time Employees Not Holding Managerial Positions
Note 3: In 2025, the annual total compensation of the highest-paid individual increased by 0.48% compared to the previous year, whereas the median annual total compensation of other employees decreased by 0.29% compared to the previous year due to workforce structure adjustments and personnel turnover; thus, the ratio for this year presented a negative value.

Minimum Notice Periods Regarding Operational Changes

Unitech strictly adheres to the Labor Standards Act and internal Employee Management Regulations. When implementing layoff procedures, the Company will provide the minimum notice period based on the employee's years of service, with a minimum of 10 days' advance notice (approximately one week or more) or issue equivalent notice pay as required by law.

Regarding significant operational changes (such as organizational restructuring or department mergers or closures) that may affect employees' rights and interests, the Company communicates with employee representatives through quarterly labor-management meetings. We explain the nature of the changes and response measures to ensure information transparency and thorough communication. After resolutions are confirmed, we promptly announce or notify relevant personnel in accordance with legal requirements.

The Company has not yet formally introduced transitional assistance programs for retiring or terminating employees, such as career transition support or re-employment training. However, the Company is actively developing relevant mechanisms to assist employees in planning their career development, enhance organizational resilience, and fulfill employer responsibilities.



Employee Benefits

Retirement System

Unitech values the basic rights of every employee. From the date of employment, we process social insurance enrollment and pension contributions in accordance with local regulations in each region, ensuring comprehensive protection for employees throughout their careers and beyond retirement. In 2025, the Company contributed NT$14,439 thousand to the Bureau of Labor Insurance as pension reserves. Subsidiaries included in the consolidated financial statements also recognized pension and basic pension insurance expenses totaling NT$6,372 thousand. By implementing the retirement security system, the Company demonstrates its commitment to employee welfare and sustainable employment.

Region	Retirement System
Taiwan	For employees subject to the Labor Pension Act (New System), the Company contributes 6% of their monthly salary to an individual retirement account established with the Bureau of Labor Insurance, based on the "Monthly Contribution Classification of Labor Pension " announced by the Executive Yuan. Additionally, the Company assists employees in processing voluntary contributions according to their preferences to enhance retirement savings. For employees subject to the retirement conditions under the Labor Standards Act (Old System), the Company contributes 2% of their total monthly salary to a dedicated retirement reserve account in accordance with the law. This account is held in the name of the "Supervisory Committee of Business Entities' Labor Retirement Reserve " at the Bank of Taiwan. The Committee is responsible for supervising the contribution, management, utilization, and disbursement of the retirement reserve to safeguard employees' post-retirement benefits.
The United States	The Company provides employees with a 401(k) Retirement Savings Plan in accordance with applicable laws. This plan operates through individual accounts. Employees may voluntarily contribute a fixed percentage of their monthly salary to their account, while the Company also makes corresponding contributions at a specified rate to accumulate retirement savings and conduct long-term retirement financial planning.
The Netherlands	In the Netherlands, a Defined Benefit (DB) pension system is implemented. In accordance with local regulations and systems, pension contributions are shared between the Company and employees, with the Company bearing approximately two-thirds and employees approximately one-third. This system calculates future pension benefits based on the employee's years of service and salary level during their employment, ensuring stable financial security after retirement.
Japan	In accordance with Japanese local laws and regulations, employees are enrolled in the basic retirement insurance system (National Pension and Employees' Pension Insurance). Under the Employees' Pension Insurance System, premiums are jointly borne by the Company and the employee based on salary amounts, with each party covering half. This system aims to assist employees in accumulating retirement resources and provide basic livelihood security after retirement.
China	Under China's Social Insurance Law, employees and employers contribute monthly premiums at specified rates to government social insurance accounts (covering pension, medical, unemployment, work injury, and maternity insurance). These funds support individuals during old age, illness, disability, unemployment, childbirth, death, disasters, or financial hardship.

Benefit Measures

In addition to offering competitive compensation packages, Unitech is committed to enhancing its benefits system to improve employee well-being and overall job satisfaction, thereby strengthening organizational cohesion and productivity. In compliance with applicable local laws, the Company provides employees with statutory insurance and retirement systems, including National Health Insurance, Labor Insurance, Labor Occupational Accident Insurance, contributions to the Labor Retirement Reserve Fund, and payments to the Labor Pension Fund. These form the foundation of basic social insurance and retirement security. Additionally, the Company offers diverse benefit measures to address employees' multifaceted needs. We will continue to keep abreast of the times and optimize these benefits based on employee requirements, creating an attractive and inclusive work environment.

Benefit Measures	Benefit Items
Comprehensive Insurance Coverage	1. Labor Insurance, National Health Insurance. 2. Labor Pension Contributions. 3. Employee group insurance (including life insurance/accident insurance/medical insurance/cancer insurance). 4. Dependent group insurance (including medical insurance/cancer insurance/accident insurance).
Leisure Activities	1. Periodic employee trips and gatherings to foster companionship. 2. Annual travel subsidies. 3. Year-end parties or spring parties with employee lucky draws. 4. Annual outstanding employee awards and long-service employee awards. 5. Holiday gifts, Dragon Boat Festival/Mid-Autumn Festival coupons , birthday coupons.
Growth an Development	1. Comprehensive internal education and training (new employee orientation/ professional courses/ management training, etc.). 2. Graduate school tuition subsidies. 3. External training opportunities for skill enhancement.
Employee Care	1. Wedding gift. 2. Hospitalization condolence payment. 3. Disability condolence payment. 4. Funeral grant. 5. Regular health checkups/occasional health seminars.
Education and Training	1. On-the-job training subsidies 2. Executive education subsidies (EMBA). 3. Internal instructor fees.
Family-Friendly	1. Childbirth gift. 2. Baby's full moon gift. 3. Childcare allowance. 4. Flexible working hours. 5. Breastfeeding rooms.
Other Benefits	1. Club activity funding (basketball club, running club, aerobics club, badminton club, cycling club, etc.). 2. Complimentary scooter/car parking spaces. 3. Partner vendor discounts and corporate group purchase programs. 4. Field staff parking and fuel allowances/business phone call subsidies. 5. Meal allowances.

Parental Leave

Unitech upholds the principle of gender equality and is committed to creating a friendly workplace environment that safeguards employees' legal rights during pregnancy, childbirth, and childcare. Female employees are entitled to pregnancy unpaid leave, prenatal check-up leave, and maternity leave in accordance with the law during pregnancy and childbirth. Male employees may also apply for paternity leave when their spouse gives birth to balance family care responsibilities.

For employees requiring childcare support, the Company administers childcare leave without pay in accordance with local regulations and the "Employee Management Regulations". Upon completion of leave, employees are reinstated to their original positions within their respective departments. This facilitates a smooth transition back to work, promoting work-life balance, and fostering a family-friendly, employee-caring corporate culture.

To ensure equitable and consistent implementation, the Company's childcare leave without pay policy applies equally regardless of gender, position, or work location. It al so aligns with local government regulations worldwide to provide appropriate childcare-related leave for employees in each region. Taiwan: Both female and male employees may apply for unpaid childcare leave in accordance with the law. China: Under local regulations, male employees are entitled to 15 days of paid paternity leave; female employees are entitled to paid maternity leave of up to 180 days. The United States: Under the Family and Medical Leave Act (FMLA), employees may apply for up to 12 weeks of parental leave. The Netherlands: Under government regulations, female employees are entitled to 16 weeks of paid maternity leave. Japan: Female employees are entitled to 14 weeks of paid maternity leave and may apply for up to 1 year of childcare leave. Through systematic arrangements and localized flexible adjustments, the Company actively fosters a workplace culture that respects diversity and supports family care and parenting responsibilities, demonstrating our commitment to employee well-being.

Statistics on Parental Leave	2023			2024			2025		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
Number of employees eligible for unpaid parental leave (a)	9	24	33	8	23	31	9	21	30
Number of employees who actually applied for unpaid parental leave (b)	2	0	2	2	1	3	5	1	6
Unpaid parental leave application rate (b/a)	22%	0%	6%	25%	4%	10%	56%	5%	20%
Number of employees expected to return to work in the year upon the expiration of the unpaid parental leave (c)	1	0	1	1	1	2	5	1	6
Number of employees who actually returned to work in the year upon the expiration of the unpaid parental leave (d)	1	0	1	1	1	2	4	0	4
Reinstatement rate upon the expiration of the unpaid parental leave (d/c)	100%	0%	100%	100%	100%	100%	80%	0%	67%
Number of employees who applied for unpaid parental leave and actually returned to work in the previous year (e)	0	2	2	1	0	1	1	1	2
Number of employees who applied for unpaid parental leave in the previous year and continued working for one year after reinstatement (f)	0	2	2	1	0	1	1	1	2
Unpaid parental leave retention rate (f/e)	0%	100%	100%	100%	0%	100%	100%	100%	100%
Number of newborns	2	5	7	3	5	8	2	3	5

Note 1: Unpaid parental leave application rate = Number of employees who actually applied for unpaid parental leave / Number of employees eligible for unpaid parental leave (before the child turns 3).

Note 2: Reinstatement rate upon the expiration of the unpaid parental leave = Number of employees expected to return to work in the year upon the expiration of the unpaid parental leave / Number of employees expected to return to work in the year of application.

Note 3: Unpaid parental leave retention rate = Number of employees who applied for unpaid parental leave in the previous year and continued working for one year after reinstatement / Number of employees who applied for unpaid parental leave and actually returned to work in the previous year.

5.3 Talent Cultivation and Development

Talent Cultivation and Education and Training

Unitech firmly believes that talent is the key asset for sustainable corporate development. We have long been committed to building a systematic and flexible training mechanism to support employees' growth and development at different career stages. In response to international trends and future operational challenges, the Company has designated talent cultivation as one of its annual priority projects. We continuously invest resources to promote comprehensive education and training programs, helping employees strengthen their professional competencies and thereby enhancing the organization's overall competitiveness.

Based on the Training Operations Regulations, the Company has established a comprehensive education and training framework covering new employee orientation, professional competencies, managerial skills, and environmental safety and health. Each department may plan internal training courses according to actual business needs or recommend employees for external training to ensure that they possess the knowledge and skills required to fulfill their responsibilities. Meanwhile, the Company encourages employees to proactively propose personal development needs and arrange flexible learning opportunities to achieve continuous self-improvement.

To expand learning resources and deepen knowledge breadth, the Company periodically invites external lecturers or assigns internal experts to conduct thematic courses, covering topics such as corporate sustainability, specialized technologies, corporate governance, and GHG inventory. These initiatives help employees master diverse knowledge and broaden their perspectives. Furthermore, Unitech has established the "Online Academy" digital learning platform, integrating training resources from various departments. This platform offers flexible course selection and self-directed learning opportunities, thus creating a digital learning environment anytime, anywhere to foster a culture of autonomous learning among all employees.





New Employee Training

To help new employees quickly adapt to the work environment and integrate into the corporate culture, Unitech has developed a systematic, themed onboarding training program. The curriculum covers Company overview and development strategies, understanding of the corporate value chain, problem-solving and decision-making skills, teamwork, information security policies, workplace communication skills, HR regulations, and occupational safety and health guidelines. This helps new hires establish proper work concepts and basic workplace competencies. Following the general training, during the formal onboarding phase, the direct supervisor assigns a mentor to provide one-on-one practical guidance. Through continuous care and immediate feedback, this enables new hires to quickly familiarize themselves with job responsibilities and workplace culture.

Additionally, the Company implements a three-month counseling period system. Upon completion, interviews are conducted with new employees, and mentors submit feedback reports. These reports comprehensively evaluate performance across job responsibilities, work skills, teamwork, and workplace adaptation, serving as a critical reference for optimizing subsequent training systems and enhancing training effectiveness.

Professional Competency Training

Unitech continuously plans and refines professional competency courses based on the actual business needs and job attributes of each department, strengthening employees' technical capabilities and knowledge depth to enhance overall organizational resilience and competitiveness. Training topics encompass courses closely related to sustainable transformation, such as generative AI applications, corporate sustainability management, sustainability report preparation, and GHG inventory. At the same time, the training also covers specialized domains, including business development, IT skills, quality control expertise, regulatory compliance, internal audit and internal controls, as well as finance and accounting, aiming to assist employees in comprehensively elevating their professional competence and adaptability. Since 2024, Unitech further advanced its internal training materials by engaging senior staff in developing HSF (Hazardous Substance Management) educational materials that cover environmental and regulatory compliance of products. This not only deepens the employees' understanding of regulatory and environmental issues, but also strengthens knowledge transfer and the ongoing advancement of internal compliance culture.

Management Competency Training

Unitech prioritizes the sustainable development of mid-to-senior management competencies, continuously planning diversified management training programs to enhance leadership teams' managerial effectiveness and decision-making quality. The Company annually convenes a consensus-building conference for supervisors, serving as a vital platform for strategic alignment and in-depth communication of business philosophies. This fosters team consensus, promotes alignment of organizational goals, and drives collaborative progress. To encourage supervisors to pursue continuous learning and broaden their horizons, the Company has established the Employee Continuing Education Application Regulations, providing on-the-job training opportunities and tuition assistance mechanisms to support mid-to-senior managers in enrolling in advanced programs such as EMBA. This initiative strengthens leadership, strategic planning, and cross-departmental integration capabilities, thereby building the Company's sustainable competitiveness.

Additionally, the Company has established an internal instructor training mechanism, encouraging supervisors with practical experience to serve as internal trainers. This enables the systematic transfer of management expertise and professional knowledge, thus driving knowledge inheritance and deepening the organizational learning culture. At the same time, practical courses such as talent recruitment and interview skills are designed for frontline supervisors and recruitment personnel. These programs effectively enhance selection judgment and talent utilization strategies, thereby strengthening the practical implementation of entry-level management and human resource effectiveness.

General Course Training

To enhance all employees' understanding of corporate sustainabiity responsibilities and fundamental workplace competencies, Unitech annually plans and implements diverse general courses aligned with the Responsible Business Alliance Code of Conduct (RBA Code of Conduct). These courses comprehensively cover critical topics, including labor rights, integrity in business operations, information security, and occupational safety and health. Course content includes education and training on labor rights and human rights protection, occupational safety and health protection, workplace safety awareness, corporate integrity, business ethics practices, information security, and cybersecurity risk prevention mechanisms. These programs assist employees in conducting compliant behaviors and upholding core corporate value in their daily work.

These general courses are integrated into the annual education and training plan for all employees. Utilizing both physical sessions and digital learning platforms, Unitech ensures that all employees continuously enhance their fundamental competencies, while increasing awareness and sensitivity toward corporate responsibility issues.

Unitech continuously fosters a proactive learning environment, encouraging employees to actively participate in various training courses related to work practices or career development. This approach strengthens professional competencies, enhances work efficiency, and promotes long-term personal growth. In 2025, the total number of hours employees participated in work or career-related training exceeded 7,000 hours, with an average of approximately 18.45 hours of training per employee.

Year	2023	2024	2025
Number of trainees	1,703	4,223	8,783
Course hours	1,909	3,882	7,751
Average hours	1.12	0.92	18.45

Note: Average hours = Total training hours / Total number of employees. (As of December 31, 2025, the total number of employees was 420)

Training Status of Each Region of the Group

Year	2023				2024				2025			
Region	Taiwan	Europe and America	Asia-Pacific	Total	Taiwan	Europe and America	Asia-Pacific	Total	Taiwan	Europe and America	Asia-Pacific	Total
Number of employees	341	46	20	407	343	58	24	425	339	55	26	420
Number of trainees	1,701	2	0	1,703	3,469	586	168	4,223	6,231	2,127	425	8,783
Total hours	1,861	48	0	1,909	3,393	405	84	3,882	5,940	1,607	204	7,751
Average hours	1.09	24.00	0	1.12	0.98	0.69	0.5	0.92	17.52	29.22	7.85	18.45

Training Status by Rank and Gender

Year		2023						2024						2025					
Item		Number of trainees		Training hours		Average hours		Number of trainees		Training hours		Average hours		Number of trainees		Training hours		Average hours	
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
Rank	Managerial roles	26	113	37	158	1.43	1.40	192	624	238	540	1.24	0.87	605	1,787	669	1,411	26.75	17.64
	Non-managerial roles	628	936	709	1,005	1.13	1.07	1,584	1,823	1,209	1,895	0.76	1.04	3,050	3,341	2,342	3,329	17.34	18.49
	Total	654	1,049	746	1,163	1.14	1.11	1,776	2,447	1,447	2,435	0.81	0.99	3,655	5,128	3,011	4,740	18.81	18.23

Note 1: The total number of employees is based on active employees as of December 31 of each year.
Note 2: Average hours = Total training hours / Total number of employees.

Employee Personal Development and Career Planning

Unitech is committed to establishing a forward-looking and equitable employee development system. Through comprehensive performance and competency management mechanisms, we assist employees in planning career development, while enhancing overall organizational effectiveness. The Company's "Performance Management System", integrated with competency assessments, strongly links performance to job promotions. This enables outstanding performers to gain tangible promotion and development opportunities. The performance evaluation system centers on the Company's operational goals, individual performance, and competency growth. Conducted twice annually, these evaluations serve as key references for annual compensation and career development.

Furthermore, to foster self-improvement and career exploration, Unitech requires all employees to submit a "Personal Development Plan" at the beginning of each year. This plan covers professional knowledge and skills required for the role, personal interest development directions, action plans, and expected resources from the Company. Through this mechanism, employees are able to consider their short-, medium-, and long-term career goals. With the support of Company systems and resources, employees can choose growth paths best aligned with their individual strengths and aspirations. It also reflects the Company's commitment to fostering sustainable talent development.

Actions to Promote Internal Mobility

To support employee career development and flexible utilization of organizational human resources, Unitech has established comprehensive procedures for internal talent mobility and international exposure. These include diverse development pathways such as internal transfers, overseas assignments, technology transfers, and participation in international projects, assisting employees in broadening their horizons and accumulating cross-domain experience.

The Company's Employee Management Regulations outline clear internal transfer application and review procedures. Employees may submit transfer requests based on career planning or departmental needs. Current supervisors and target department supervisors jointly assess professional capabilities and role suitability, while the Human Resources Department conducts procedural reviews and transfer coordination to ensure optimal staffing and a smooth transition process. For critical positions, the Company may also proactively match suitable candidates for cross-departmental assignments.

Overseas assignments and technology transfers are planned based on the global operational needs of business units. Prior to implementation, the requesting unit submits an assignment proposal detailing the purpose, duration, location, job responsibilities, and candidate qualifications. The Human Resources Department, in collaboration with finance, legal, and relevant units, assesses budgets, regulatory compliance, and risk management. It then conducts pre-assignment training, facilitates contract signing, and implements effectiveness tracking and reinstatement counseling mechanisms to enhance talent cultivation and knowledge transfer.

Participation in international projects is facilitated by the dedicated project unit, which invites relevant personnel to join cross-border teams based on project requirements. The program is carried out through short-term business trips, remote collaboration, or short-term assignments. The Human Resources Department concurrently documents participation records and performance evaluations, incorporating these into subsequent career development and promotion assessments.

Through this standardized process, Unitech not only enhances human resource efficiency, but also strengthens employees' recognition with and commitment to the Company, thereby fostering a long-term growth environment. In 2025, a total of 10 employees applied for internal transfers and overseas assignments.



Performance Evaluation System

Performance evaluation serves as a vital core of Unitech's human resources management. It enhances organizational operational efficiency, refines management systems, and promotes continuous growth and development of employees. The Company has established the "Performance Management Procedures". New employees are incorporated into the performance evaluation system after three months of employment. All existing employees must participate in annual performance evaluations to review individual work results and departmental goal achievement.

The performance management process includes annual goal setting, employee self-assessment, supervisor-subordinate interviews, and supervisor evaluations. This two-way communication ensures fairness and transparency of the evaluation. For employees requiring further improvement, supervisors shall implement coaching and improvement plans to assist them in enhancing performance.

Performance results serve as a key basis for compensation distribution, job reassignments, and promotions. This systematic evaluation mechanism fosters a fair and motivating workplace environment, thereby enhancing the organization's overall competitiveness and employee cohesiveness.



Goal setting at the beginning of the year: Through interactive performance reviews, supervisors review the achievements of prior objectives with employees, provide feedback and guidance, and communicate and coordinate future individual and team objectives to foster goal alignment and continuous growth.

Goal tracking at the middle of the year:

Through one-on-one coaching and feedback, employees gain clarity on improvement areas. Together, they establish performance improvement goals and action plans to boost competency and strengthen performance.

Performance evaluation at the end of the year:

Supervisors conduct comprehensive evaluations based on employees' annual performance, goal attainment, and overall contributions, assigning corresponding performance ratings according to established Company standards.

The Company completes promotion proposals annually by March. Department heads conduct preliminary assessments and recommendations based on employee performance, capabilities, and competency development. The Human Resources Department consolidates relevant data and supporting documents, and submit them to the President's Office for review by the President and the chief executive of the Human Resources Department. Upon consideration and approval, promotions will take effect on April 1 of the year, with corresponding updates to job titles and salary structures.

Performance Evaluation Results of the Group

Region	Employee Category	2023		2024		2025	
		Female	Male	Female	Male	Female	Male
Taiwan	Managerial roles	11	40	13	43	16	50
	Non-managerial roles	102	159	90	154	110	152
	Total	113	199	103	197	126	202
Europe and America	Managerial roles	5	8	3	8	5	19
	Non-managerial roles	11	17	7	23	12	14
	Total	16	25	10	31	17	33
Asia-Pacific	Managerial roles	1	4	1	4	4	11
	Non-managerial roles	9	9	9	6	9	3
	Total	10	13	10	10	13	14

Note 1: Management positions are defined as manager level or higher roles.
Note 2: The performance evaluation coverage rate is 100% (excluding employees with less than three months of employment).

5.4 Occupational Health and Safety

5.4.1 Promoting Health and Care

Unitech prioritizes the physical and mental well-being of employees and is committed to establishing a comprehensive health care system. In accordance with relevant regulations, the Company employs full-time nurses on-site to provide immediate and professional health care services. Through comprehensive health management measures, the Company assists employees in disease prevention, enhances health awareness, and improves quality of life.

Key health care initiatives of the Company are as follows:

Regular Health Checkups: Annual complimentary health checkups for all employees, which are conducted in partnership with professional medical institutions. The Company arranges for professional medical teams from partner hospitals to set up temporary health checkup stations on-site to provide employees with convenient and comprehensive health checkups during working hours, thereby reducing time spent traveling and increasing participation rates.

On-site Physician Services: Monthly physician visits are scheduled to provide consultation services at the plant, offering professional advice and health education guidance on employee health concerns.

Health Promotion and Preventive Care: Collaborate with contracted hospitals or local health centers to organize health seminars, cancer screenings, chronic disease prevention, and tobacco control initiatives to enhance health awareness among employees.

Return-to-Work Health Management: For employees on leave due to occupational injuries or illnesses or major illnesses, conduct “return-to-work health assessments” as needed and arrange suitable job assignments to ensure health and safety.

Health Resource Provision: Nurses provide daily health consultations, first aid treatment, and health guidance on-site to assist employees in properly addressing physical discomfort and potential health risks.

We will continuously adjust our health care programs on a rolling basis based on employee needs and health risk trends, fostering a safe, healthy, and supportive work environment to achieve a sustainable workplace under a “people-oriented” approach.

Employee Health Management

Unitech prioritizes employee physical and mental well-being and disease prevention, continuously promoting diverse health management measures to create a healthy and sustainable workplace environment. The Company arranges annual health checkups for all employees, collaborating with regional teaching hospital medical teams to provide onsite services at each office and plant. This helps employees monitor their health status and identify potential risks in advance. In 2025, a total of 345 employees participated in health checkups, achieving a 100% participation rate.

The checkups cover general assessments (height, weight, blood pressure, waist circumference), ophthalmic evaluation (visual acuity and color vision), hearing tests, bone density measurement, urine analysis and renal function, chest X-ray, blood and lipid panel analysis, cardiac function (such as electrocardiogram), and physical examination by physicians, providing a comprehensive assessment of individual health risks. In addition to legally mandated items, in 2025, we further provided cancer screenings (such as mammograms and tumor marker) and abdominal or thyroid ultrasound examinations that exceed legal requirements, enhancing early detection and subsequent management of critical illnesses.

In addition, the Company regularly arranges on-site physician services to provide health consultations and medical advice. Dedicated occupational health nurses analyze health examination data and conduct follow-up care, ensuring employee well-being and health risk management. The “Employee Wellness Tips” on the internal website updates health information twice a month, covering topics such as nutrition, exercise, mental health, and disease prevention. This helps employees establish sound health habits and self-care awareness, comprehensively enhancing physical and mental well-being and workplace satisfaction.

Regular Health Checkups







Item	Female	Male		Total	Follow-up Tracking	
Checkup Method	Group Checkups	Group Checkups	Self-arranged Checkups			
Number of Individuals Eligible for Health Checkups	130	215		345	Nurse Follow-up	Physician Consultation
Actual Number of Individuals Receiving Health Checkups	130	213	2	345	50	34
Participation Rate %	100%	99.07%	0.93%	100.00%	-	-

Note 1: Number of Individuals for Health Checkups include annual health checkups for current employees and health checkups for new employees.
Note 2: The "group checkup" method involves the Company commissioning hospitals to conduct group examinations at the Company; "self-arranged checkups" refer to employees visiting hospitals for advanced checkups.
Note 3: The Company fully covers the cost of employee health checkups.

Item	Female	Male	Total
Number of Individuals for General Health Checkups	130	210	340
Number of Individuals for Special Health Checkups*	-	5	5
Total	130	215	345

*Employees working in noisy environments

Health Check-ups Superior to Regulatory Standards in 2025

Cancer Screening		Ultrasound	
Implemented Items	Number of Participants	Implemented Items	Number of Participants
Liver Cancer (Tumor Markers)	308	Thyroid	307
Colorectal Cancer (Tumor Markers)	308	Carotid Artery	307
Lung Cancer (Tumor Markers)	308	Upper Abdomen	308
Ovarian Cancer (Tumor Markers)	122	Gynecological	122
Pancreatic Cancer (Tumor Markers)	308	Prostate	184
Prostate Cancer (Tumor Markers)	186	Breast (Aged ≧ 40)	71
Fecal Occult Blood Test	273		

Group Insurance Benefits

Unitech prioritizes the physical and mental well-being of employees alongside employment security. We continuously provide employees with comprehensive group insurance benefits, helping mitigate financial risks associated with medical expenses and unexpected incidents, while enhancing safety and welfare during employment. In 2025, the Company has extended group insurance coverage to all full-time employees, including life insurance, accident insurance, general medical insurance, and cancer medical insurance. All related premiums are fully covered by the Company.

In addition, certain insurance programs extend coverage to employees' immediate family members, including spouses, children, and parents. Employees may opt to purchase supplementary coverage for general medical insurance, cancer medical insurance, and accident insurance at their own expense, expanding family coverage and demonstrating the Company's care for employees' families. The insurance coverage addresses daily medical needs, such as hospitalization expenses, surgical costs, miscellaneous hospital expenses, and accident medical expenses. The cancer medical insurance provides comprehensive support including hospitalization, surgery, outpatient allowances, and post-discharge recuperation for cancer treatment. Through this multi-tiered protection design, Unitech is committed to creating a safe, healthy, and worry-free work environment, fostering employee peace of mind for career development and long-term retention.

Year	2023	2024	2025
Total Number of Insured Persons	333	340	336
Number of Claims Filed	34	48	51

Note: Statistical data is sourced from insurance companies' reports on the number of employees covered as of December 31 of the year and the total number of claims filed throughout the year.

Types of Claims	2024	2025
Death (non-work-related)	1	0
Illness (including childbirth)	25	36
Accident (non-work-related)	14	9
Accident (work-related)	8	6
Total	48	51

Note: Number of claims filed represents the actual number of claims submitted, including claims for 2 or more medical visits related to the same condition.

Four Major Health Prevention Programs

To implement workplace health management and mitigate potential risks, Unitech designs and implements systematic preventive measures based on occupational safety and health regulations and the "Four Major Health Prevention Programs". We actively safeguard employees' physical and mental well-being and workplace safety, while continuously fostering a friendly environment that enhances work efficiency and employee satisfaction. In 2025, based on the tracking results of the Four Major Health Prevention Programs, Unitech conducted ergonomic hazard interviews with 6 employees. Additionally, 11 employees at risk of potential illnesses due to abnormal workloads underwent interviews, and follow up management mechanisms were initiated. For employees with health concerns, the Company has arranged for occupational physicians to conduct further interviews and case tracking. Based on physician recommendations, adjustments to workloads or operational methods have been made to mitigate potential health threats at the workplace.

Type	Program Content	Implementation Effectiveness in 2025
Ergonomic Hazard	To reduce the risk of musculoskeletal injuries caused by prolonged repetitive tasks or poor work postures, the Company continues to provide ergonomically designed work equipment and tools. Professional personnel assist in conducting work posture assessments and offering adjustment recommendations. Through regular occupational health checkups, awareness campaigns, and health training, employees' self-awareness and prevention capabilities regarding ergonomic risks have been effectively enhanced.	In 2025, a total of 306 questionnaires were collected. Among these, 57 individuals were identified as having potential ergonomic risks . In follow-up arrangements, 6 employees were scheduled for individual interviews and guidance.
Illnesses Triggered by Abnormal Workloads	To address physical and mental abnormalities caused by working hours, intensity, or psychological stress, the Company has established an automated risk early-warning system. This system implements tiered management through shift scheduling controls , flexible rest periods, and health risk classification. Occupational physicians provide consultations, guidance, and follow-up tracking for potentially high-risk employees. This is supplemented by fatigue and stress management courses to help employees maintain optimal physical and mental well-being.	In 2025, a total of 306 questionnaires were collected, preliminarily identifying 29 individuals requiring care. Occupational physicians conducted interviews with 11 employees, completing relevant consultations and follow-up recommendations.
Prevention of Unlawful Infringement in the Workplace	The Company implements risk prevention and management in accordance with the "Regulations on the Prevention and Management of Unlawful Infringement Against Personnel in the Course of Duty". It has established the "Regulations on Whistleblowing, Complaints, Suggestions, and Employee Participation Feedback Management " and the "Regulations for the Prevention, Complaint, and Disciplinary Action of Sexual Harassment " to implement workplace safety protection mechanisms. These include establishing diverse complaint channels, building an internal whistleblowing system with dedicated handling procedures, and enhancing education and training on identifying and responding to inappropriate behaviors such as sexual harassment and bullying, in order to continuously strengthen compliance and human rights awareness among employees.	In 2025, a total of 51 employees completed education and training on prevention of unlawful infringement in the workplace, covering topics such as sexual harassment prevention, complaint handling, and workplace ethics.
Maternal Health Protection	The Company prioritizes and cares for the health needs of female employees during pregnancy and postpartum return-to-work periods. For employees who are pregnant or within one year postpartum, we conduct health hazard identification and job suitability assessments. When necessary, we provide protective measures such as work adjustments, environmental improvements, or job reassignments to help them balance work and health, thereby ensuring their health and safety in the workplace.	In 2025, based on health risk classification results, a total of 2 employees in early pregnancy and 1 employee within one year postpartum received maternal health care and risk management assessments.

Workplace Health Actions to Prevent Repetitive Strain Injury (RSI)

To safeguard employee health and safety, Unitech consistently implements a number of health promotion and occupational injury prevention measures under the "Four Major Health Prevention Programs". In response to the common workplace risk of Repetitive Strain Injury (RSI), the Company has established systematic management mechanisms and prevention strategies. The Company pays particular attention to employees who engage in prolonged computer use, standing work, or fine manual tasks. Concrete measures are implemented to reduce chronic strain on their musculoskeletal systems and mitigate occupational injury risks.

Preventive measures include: Irregular risk assessments and posture reviews conducted by the Company's dedicated nurse, providing personalized job improvement recommendations; continuous optimization of ergonomic facilities in office and work areas. Employees may apply for equipment such as keyboard trays, monitor height adjusters, adjustable chairs, and anti-fatigue mats as needed. Meanwhile, employees are encouraged to perform regular stretching exercises and take eye breaks. Education and training programs also enhance awareness of RSI causes, prevention methods, and self-care practices among employees.

To strengthen health promotion and self-management practices, Unitech publishes health awareness information on its internal electronic bulletin board "Employee Wellness Tips" on a monthly basis, covering topics such as the causes of repetitive strain injuries, common symptoms, and corrective exercises to enhance employees' daily self-care awareness. Additionally, the Company arranges periodic health seminars and professional health checkups, providing musculoskeletal health monitoring and necessary health consultations for employees engaged in long-term repetitive tasks to ensure timely identification and treatment of abnormalities. Through integrated measures combining prevention programs, personalized care, and educational promotion, Unitech is committed to fostering a healthy, safe, and sustainable workplace environment that safeguards employees' physical and mental well-being, while upholding the Company's responsibility to workplace health management.

Potential RSI Risk Units	Job Description	Prevention and Improvement Actions
Assembly Operators	Assembling parts, repetitive manual operations, prolonged standing or sitting work	• Adjust workstation height and provide ergonomic chairs • Rotate between workstations to reduce repetitive movement frequency • Provide stretching exercise guidance and scheduled break reminders
Quality Inspection Personnel	Product appearance inspection and testing operations, repetitive bending and pressing motions	• Design ergonomic inspection workstations • Adjust workflow and station positioning • Offer vision and musculoskeletal health consultations by nurses
Shipping Unit Personnel	Picking, packing, repetitive lifting, and labeling tasks	• Introduce assistive devices (trolleys, lift platforms, etc.) • Optimize shipping routes to reduce distances • Schedule breaks and stretching exercises during work
Data Processing and Administrative Staff	Prolonged computer use with concentrated mouse and keyboard operation	• Provide adjustable office equipment (keyboard trays, monitor stands, etc.) • Set system rest reminders • Offer posture training sessions

Electronic Bulletin Board "Employee Wellness Tips" Health Promotion Information







Family-Friendly Initiatives and Maternal Health Care

To foster gender equality and support employees' family responsibilities, Unitech actively promotes multiple family-friendly policies, dedicated to addressing employees' needs across different life stages. With women accounting for nearly 40% of the total workforce, most of whom are of childbearing age, we have specifically established the "Workplace Maternal Health Protection Program". Through diverse supportive measures and systematic support, we assist employees in balancing work and family responsibilities.

Unitech has established a comprehensive childbirth and childcare support system, providing all-around safeguards including childbirth bonuses, baby full-month celebration gifts, childcare subsidies, as well as paid parental leave and unpaid parental leave in compliance with local regulations. To further deepen employee care, a new care policy was launched in 2025 to grant tiered childcare subsidies based on age stages for employees raising children under three years old. In 2025, a total of 17 employees benefited from this policy, with cumulative subsidies reaching NT$200,000. This initiative aims to alleviate the financial burden of child-rearing through concrete support, creating a family-friendly workplace where employees can feel secure in building their families.

To support maternal health and breastfeeding needs, Unitech has established fully equipped breastfeeding rooms within office spaces. These rooms feature refrigerators, sofas, hand sanitizer, and emergency call buttons, thereby creating a safe, comfortable, and private environment. At the same time, occupational health nurses arrange prenatal and postnatal physician consultations along with regular follow-ups. This provides ongoing health care and professional guidance, helping employees maintain secure employment and healthy lifestyles.

Friendly Workplace Environment	Breastfeeding Room	• Equipped with comprehensive facilities, including a dedicated breast milk refrigerator, sofa, hand sanitizer, and emergency call button, providing a comfortable and convenient space.
Friendly Measures	Pregnancy Care	• Occupational health nurses arrange consultations with physicians and conduct regular follow-ups for pregnant employees. • Arranged pregnancy interviews with 2 individuals in 2025.
	Postpartum Care	• Occupational health nurses arrange consultations with physicians and conduct follow-ups for postpartum employees. • Arranged postpartum interviews with 1 individual in 2025.
	Postpartum Support	• Provide 1 baby's full moon gift after childbirth. • Unpaid childcare leave (applicable to both male and female employees).

Flexible Attendance and Diverse Work Arrangements

Regarding work flexibility, Unitech implements a flexible working system. Non-shift employees may request adjustments to their daily start and end times based on family care needs. As long as the total daily working hours comply with local labor laws, flexible arrangement is permitted. This measure helps employees avoid peak commuting hours and traffic congestion, while enabling more flexible arrangements for picking up children, caring for elderly family members, or handling unexpected household situations. It effectively promotes work-life balance, and enhances employees' sense of control over work and overall satisfaction.

In addition to flexible working hours, Unitech is progressively introducing diverse work models tailored to job characteristics, including home office, remote work, flexible leave, and compensatory leave arrangements. For example, positions with autonomous work characteristics allow employees to work remotely on designated days to reduce commuting burdens and enhance productivity. Employees with young children or family care responsibilities may coordinate partial work-from-home days based on individual needs, ensuring completion of duties and family obligations. Furthermore, the Company encourages departments to implement flexible leave scheduling and hourly compensatory leave systems, enhancing vacation flexibility, while respecting personal life arrangements. Through these flexible work arrangements, Unitech strives to create an inclusive and resilient work environment that supports employees through different life stages, while strengthening a sense of happiness at the workplace and talent retention competitiveness.

First Aid Personnel Training

To enhance emergency response capabilities in the workplace, Unitech has assigned 3 certified first aid personnel at its Taiwan Headquarters in accordance with relevant regulatory ratios. These personnel undergo 3-hour professional first aid training every three years to ensure that they maintain the knowledge and responsiveness required for emergencies in a timely manner. In addition, the Headquarters employs a dedicated nurse certified in Basic Trauma Life Support (BTLS) and Cardiopulmonary Resuscitation (CPR). The nurse provides daily basic medical consultations and emergency response support, strengthening frontline healthcare functions. This enhances overall emergency response effectiveness and ensures employee health and safety.

Employee Health Promotion Activities

To foster a safe, healthy, and friendly workplace environment, Unitech continuously implements diverse health promotion and safety awareness initiatives. These efforts help employees cultivate sound health habits and risk awareness, enhancing overall physical and mental well-being. The Company regularly hosts health seminars, chronic disease prevention courses, and workplace stress management workshops to deepen employees' understanding of health issues and strengthen their self-management capabilities. Furthermore, dedicated health sections and electronic bulletin boards provide continuously updated information on nutrition, exercise, mental health, and disease prevention. Through partnerships with professional medical institutions, Unitech offers regular health checkups, vaccinations, and physician consultation services, creating a workplace culture that balances physical and mental well-being, while supporting work-life balance.

In 2025, the health promotion themes covered disease prevention, self-care, healthy diet, infectious disease control, cancer prevention, food safety, workplace issues, etc. The Company also promotes earthquake preparedness education and safety policy awareness to enhance overall safety consciousness among employees. To strengthen workplace ethics and human rights protection, the Company offers courses such as “Friendly Workplace and Sexual Harassment Prevention” and “Prevention of Unlawful Infringement in the Workplace”. The course content is tailored by job level to enhance all employees' awareness and ability to prevent workplace misconduct.

In terms of mental health and stress management, Unitech implements a diverse action plan, covering prevention, identification, and necessary intervention to help employees effectively address work-related stress and maintain psychological well-being. The Company regularly hosts stress adaptation seminars, emotional management courses, and mindfulness workshops. It also provides dedicated mental health resources to guide employees in enhancing self-awareness and stress adjustment capabilities. Supervisors undergo basic training in stress identification and employee care, enabling them to provide timely support and referrals to external resources.

To promote work-life balance, the Company establishes a “Club Section” on its intranet, encouraging participation in basketball, badminton, aerobics, running, and hiking clubs. It also hosts team-building activities from time to time, such as birthday celebrations, group dinners, and day trips. Through interpersonal interactions and recreational sports, these events help alleviate stress, enhance communication among employees, and foster a sense of belonging.

Although the Employee Assistance Program (EAP) has not yet been formally introduced, the Company has completed resource inventory and feasibility assessments, incorporating it into future human capital sustainability planning. Upon introduction, a professional agency will provide psychological counseling, life support, and crisis intervention services. This will further enhance the mental health support system, fulfilling the commitment to employee care and a sustainable workplace.

Activities or Awareness Programs	Type	Implementation Effectiveness in 2025
Health Awareness	Intranet Announcements	24 Articles
Friendly Workplace and Prohibition of Sexual Harassment	Bulletin Boards in All Office Areas	1 Article Per Office Area
Protecting Eye Health	Bulletin Boards in All Office Areas	1 Article Per Office Area
Prevention of Unlawful Infringement in the Workplace	Lectures	4 Sessions
Prevention of Workplace Sexual Harassment and Other Unlawful Infringement (Part 1)	Online Academy	51 Participants
Prevention of Workplace Sexual Harassment and Other Unlawful Infringement (Part 2)	Online Academy	51 Participants
Prevention of Workplace Sexual Harassment and Other Unlawful Infringement (For Supervisors)	Online Academy	7 Participants

Highlights of Basketball Club and Aerobics Club





5.4.2 Occupational Safety and Health Management

Corporate Responsibility and Core Value

Employees are Unitech's most valuable asset. Providing all personnel with a safe, healthy, and worry-free work environment is not only a fundamental corporate responsibility, but also a core value essential to achieving corporate sustainable operations.

Occupational Health and Safety Management System

Unitech commits to integrating occupational health and safety into its corporate governance framework. We have fully introduced and enforced the Occupational Health and Safety Management System (OHSMS), and established a risk-oriented management model based on the PDCA (Plan-Do-Check-Act) cycle. This approach continuously optimizes safety performance and enhances employee well-being.

1.Scope of Application

This system applies to all workplaces across the Company, including regular employees, contract personnel, outsourced staff, and various contractors (e.g., cleaning, security services), ensuring comprehensive occupational safety management for all personnel entering the plant for work .

2.Steps of Implementation

Through the four key steps of Plan, Do, Check, and Act, Unitech continuously advances the achievement of safety and health objectives and the implementation of systems. We strive to prioritize prevention over response and systematic approaches over ad hoc measures.

3.Professional Staffing and Organizational Affiliation

In accordance with relevant regulations and operational requirements, Unitech appoints professional personnel in occupational safety and health, fire prevention, and emergency first aid. They are responsible for planning, implementing, supervising, and continuously improving the occupational health and safety management system. All professional personnel are formally employed by the Company. Through cross-departmental collaboration, they implement various safety and health management measures to continuously enhance workplace safety and health management performance.

4.Health Checkups and Care

To create a genuinely safe working environment, the Company not only conducts regular health checkups in compliance with the Occupational Safety and Health Act and other relevant regulations, but also proactively increases the frequency of general health checkups and expands the scope of checkup items. For personnel with specific operational characteristics, such as those exposed to high noise levels over extended periods, specialized health checkups (e.g., hearing tests) are conducted to enhance health care and prevent potential occupational diseases at the source. All health checkups data is documented by Company nurses into health records, with ongoing monitoring of abnormal findings. Referrals and follow-up assistance are arranged as necessary.

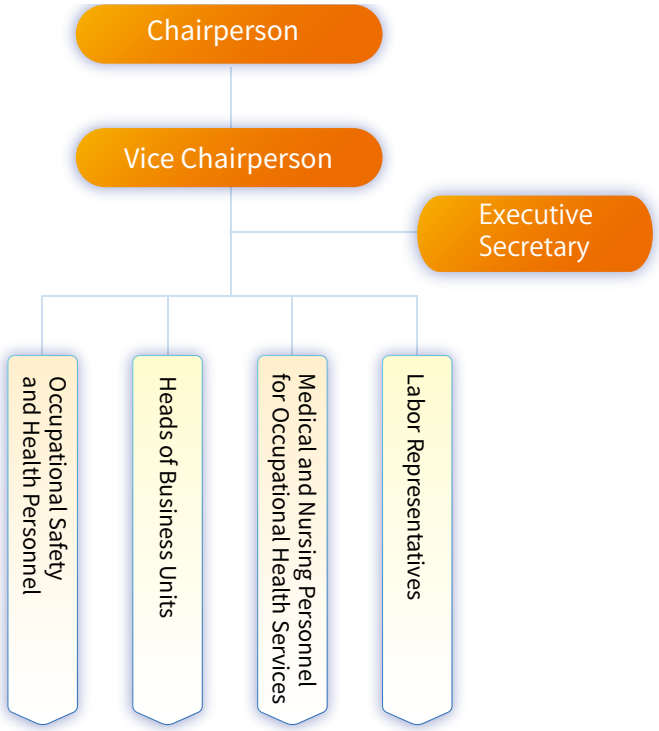
5.Labor-Management Communication and Occupational Safety and Health Committee

Unitech values worker participation and consultation mechanisms. In accordance with the law, the Company has established an Occupational Safety and Health Committee composed of both labor and management representatives to serve as a communication platform for occupational safety and health management. The committee holds regular meetings to review safety and health policies, management measures, and implementation effectiveness. Through two-way communication and exchange of views between labor and management, the Company continuously refines its occupational safety and health management system.

Professional Staffing in 2025

Professional Category	Number of Personnel
Labor Safety Specialist	1
Occupational Safety and Health Officer	1
Class A Occupational Safety and Health Operations Supervisor	1
Fire Safety Manager	1
First Aid Personnel	4

Organizational Structure of the Occupational Safety and Health Committee



Statistics on Committee Members and Labor Representatives of the Occupational Safety and Health Committee

Year	2023	2024	2025
Number of Committee Members	7	7	7
Number of Labor Representatives	4	4	4

Occupational Hazard Prevention

1.Hazard Risk Assessment

To effectively prevent occupational hazards and reduce workplace risks, Unitech has established a systematic hazard identification and risk management process based on the "Hazard Identification and Risk and Opportunity Assessment Management Procedures". Annually, each department conducts a comprehensive inventory of hazard factors and risk assessments based on their respective activities, operational procedures, equipment usage, and chemical handling. The scope includes but is not limited to:

- Mechanical equipment operation hazards (e.g., pinching, crushing, cuts)
- Ergonomic risks (e.g., poor posture, heavy lifting)
- Chemical exposure risks (e.g., alcohol, solder fumes)
- Physical hazards (e.g., high temperatures, noise, inadequate lighting)
- Abnormal work environment conditions (e.g., poor ventilation, slippery floors)

2.Hazard Risk Management

Hazard assessment results are categorized based on the likelihood and severity of risk occurrence. For high-risk items, corresponding risk control strategies and preventive measures are immediately formulated. Clear key performance indicators (KPIs) and tracking indicators are established, with relevant departments responsible for implementation and verification.

3.Control Measures

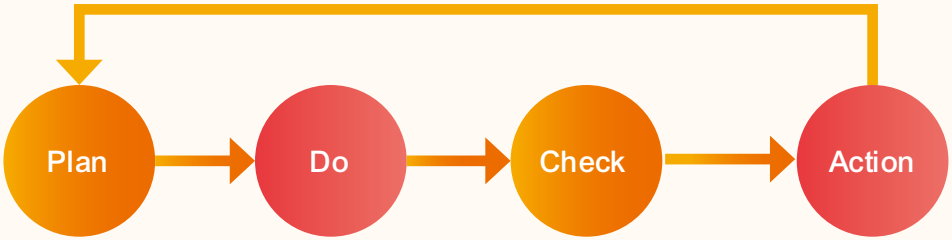
Control measures formulated may include: engineering improvements (e.g., installing protective covers, enhancing ventilation systems), operational adjustments (e.g., personnel rotation systems), education and training (e.g., high-risk operational guidelines), and enhanced personal protective equipment. All risk control and improvement actions are integrated into the Company's Occupational Safety and Health Management Plan. The Occupational Safety and Health Department oversees implementation and effectiveness verification. Through a continuous improvement process, all risks are effectively controlled within acceptable limits to achieve the Company's "Zero Accident" management objective.

Comprehensive Risk Level Score = Severity × Hazard Occurrence Frequency × Risk Control Effectiveness

Comprehensive Risk Level Score Response Measures:

1	2	3	5
Risk Value Range 0.2 ~ 9.6	**Risk Value Range 10 ~ 48**	**Risk Value Range 51.2 ~ 128**	**Risk Value Range 153.6 ~ 320**
Opportunity Acceptable. Make continuous improvement to enhance performance.	Low Hazard No additional controls are temporarily required. It is advised to consider implementing improvements that enhance control effectiveness without incurring additional costs.	Hazard Control measures to reduce risk should be implemented within a specified timeframe. However, related factors such as required costs must be measured.	Risk Operations must not proceed until risk is mitigated. Risk mitigation measures should be implemented promptly.

Risk Control Cycle Verification:



- Understand regulatory requirements
- Plan environmental monitoring procedures

- Hazard identification
- Preliminary hazard analysis

- Analysis of environmental monitoring results

- Plan improvements across all aspects and revise environmental planning
- Review workplace environmental measurement planning
- Evaluate the appropriateness of protective equipment usage

Employee Safety Protection

- Establishment of the Occupational Safety and Health Unit

To ensure the workplace safety and physical and mental well-being of all employees, and to effectively prevent occupational accidents and various hazardous incidents, the Company has established an "Occupational Safety and Health Unit". This unit is fully responsible for workplace risk identification, hazard control, abnormal incident tracking, and continuous improvement management. All operations comply with the Occupational Safety and Health Act and relevant regulations.

- Operational Methods

1.Potential Hazard Assessment and Risk Management

The Occupational Safety and Health Unit conducts quarterly consolidated analyses and monitoring records of potential hazards and risk sources identified across all operational areas. These are prioritized based on risk level and potential impact to serve as the basis for subsequent improvement and preventive measures.

2.Occupational Safety and Health Management Meetings

The meetings are held quarterly to discuss proposals based on implementation status or reviews recent workplace injury incidents to develop improvement measures for other units' reference, thereby reducing the occurrence of accidents. It also promotes relevant occupational safety and health regulations to enhance employees' awareness and understanding of workplace safety.

3.Occupational Injury Incident Follow-Up

Conduct detailed post-incident tracking and root cause analysis for occupational injuries occurring at all workplaces within the past three months. Issue "Deficiency Improvement Notices" targeting primary accident causes and management deficiencies. Department supervisors are responsible for proposing concrete, feasible corrective actions and preventive measures, and specifying completion deadlines and responsible parties.

The Occupational Safety and Health Unit is responsible for continuously monitoring the implementation of corrective actions, and confirming that all anomalies have been properly addressed before closing the case.

4.Inspection of Potential Hazards

For abnormal conditions identified during site audits or daily inspections that may pose potential hazards to employees, such as failed equipment protection mechanisms, incomplete warning signs, or inadequate environmental ventilation, deficiency notices are also issued with follow-up tracking to ensure implementation of preventive measures. The results of these reviews and improvements are regularly compiled and analyzed. The information is shared with other departments as a reference for safety management. Through information sharing and knowledge transfer, we continuously strengthen safety culture, establish a safety and health management mechanism based on "full participation and continuous improvement", reduce occupational hazard risks, and safeguard the stability and sustainable development of Company operations.

List of Risk Items and Response Measures:

Risk Content Description	Response Measures
Commuting accidents during employee travel to and from work	• Irregular case study campaigns • Encourage increased use of public transportation
Slips and falls in pantry rooms and restrooms	• Install anti-slip mats and ventilation systems • Daily random inspections and cleaning • Warning signs, education and training, regular inspections
Inadequate lighting in the work environment	• Adopt energy-efficient lighting fixtures • Regular maintenance
Electrical leakage and electrocution (including static electricity) in the work environment	• Grounding/anti-static wristbands/anti-static slippers/ anti-static clothing • Operating standards, signage, education and training, regular inspections
Electrical leakage and electrocution (including static electricity) from machinery and equipment	• Emergency power-off safety devices • Machinery and equipment maintenance, regular inspections
Cuts, pinches, entanglement, crushing, and other injuries caused by operating machinery and equipment	• Protective gloves • Emergency stop switch • Education and training, maintenance, regular inspections • First aid kit
Burns caused by operating hot air guns/desoldering stations	• High-temperature resistant gloves • Designated work areas • Safety operation signage, education and training • First aid kit
Misuse of alcohol or liquid sprays	• Use labeled transfer bottles • Safety operation signage • First aid kit
Injuries from twisting or cutting during disassembly	• Purchase disassembly tools • Safety operation signage • First aid kit
Inhalation of fumes during welding operations	• Install ventilation equipment and soldering station protective covers • Operation signage, education and training, regular inspections
Injuries from improper work postures	• Procure ergonomic desks and chairs with adequate seating space • Post signs encouraging periodic stretching breaks
Non-ionizing radiation exposure	• Purchase certified laptops and monitors • Purchase certified microwaves and other electronics • Operation signage, education and training, regular inspections
Illness from contaminated drinking water	• Regular maintenance of water dispensers • Immediately cease use if odor detected • Post signs prohibiting cleaning items in water dispensers
Falling objects or personnel during warehouse/pallet/material handling operations	• Stacking materials in baskets must not exceed specified height • Exercise caution when retrieving items • Education and training
Injuries from operating trolleys/ hydraulic trucks	• Slow down to avoid excessive force • Maintain safe distances • Regular maintenance (e.g., tires, hydraulic trucks)
Injuries from operating machinery due to high/low temperature contact	• Protective gloves • Emergency stop switch • Education and training, maintenance, regular inspections • First aid kit

Reducing Employee Hazards

1. Equipment Operation Management System

To ensure operational safety and stable equipment performance during the operation of various machinery, the Company has implemented a comprehensive equipment operation management system. All personnel responsible for operating mechanical, electrical, or specialized equipment must undergo complete professional education and practical training, and pass an assessment before being authorized to operate the equipment.

Training Content: Training covers equipment structure, operating procedures, emergency response protocols, safety precautions, and fault identification. Comprehensive training records are maintained for audit and traceability purposes.

Personal Protective Equipment: Personnel entering operational areas must wear compliant personal protective equipment (such as safety shoes, protective gloves, safety goggles, and hearing protection). Protection must be applied strictly according to operational requirements and risk assessment results.

Standard Operating Procedures: The Company has established Standard Operating Procedures (SOPs) for all equipment types. These provide employees with operational guidelines to minimize human error and accident risks.

2. Emergency Stop Switch and Safety Inspections

All control panels are equipped with an Emergency Stop Switch, positioned within immediate reach of operators to ensure rapid activation during emergencies, safeguarding personnel and equipment safety. Critical safety features such as emergency stop switches, control panel indicator lights, and alarms are included in regular inspection and functional testing items. Dedicated units conduct periodic checks, maintain inspection records, and promptly address any abnormalities.

Emergency Stop Switch for Various Equipment





3. Regular Equipment Maintenance and Replacement Plan

Regular maintenance and servicing are performed on the equipment itself. Inspection items include, but are not limited to: checking for damaged or loose belts, abnormal motor noises, and proper cooling system operation. This ensures the equipment maintains optimal performance and safety standards during prolonged operation. A replacement plan is also established for aging equipment to prevent safety concerns arising from operational abnormalities due to deterioration.

4. Education and Training and Drills

In compliance with regulatory requirements, the Company has established a comprehensive education and training system aimed at enhancing employees' knowledge of safety and health, as well as their disaster prevention and response capabilities. This fosters a corporate culture of "prevention first, safety foremost."

New hires undergo basic occupational safety and health training upon employment, covering general labor environmental, safety, and health knowledge, workplace risk identification, personal protective equipment usage, and emergency response procedures.

Personnel engaged in specialized operations (e.g., work at heights, suspended operations, electrical work, hazardous machinery operation) receive mandated specialized safety training as required by regulations. The Company continuously monitors validity periods and retraining requirements.

In addition to basic training, the Company annually conducts the following courses based on its training plans: occupational safety and health on-the-job training (including regulatory updates and practical case studies), fire response drills (simulating disaster scenarios and emergency evacuation procedures), occupational hazard prevention awareness campaigns, globally harmonized system (GHS) and chemical labeling recognition, and major abnormal incident case studies and improvement strategy meetings. Courses are delivered through lectures, drills, assessments, and hands-on practice. An electronic training record management system is established for audit purposes, ensuring comprehensive training coverage and compliance for all personnel.

By integrating continuous education with on-site management, we aim to effectively enhance employees' self-management capabilities and hazard identification skills, there by reducing workplace accident rates.

Unitech prioritizes workplace safety and health by establishing the Emergency Response Procedures Manual. The Manual clearly regulates disaster severity classifications, response protocols, and evacuation routes within the plant, enabling employees to take swift and appropriate actions during emergencies. The Company also collaborates with local fire departments to conduct regular fire drills and evacuation exercises. Annual disaster prevention awareness campaigns cover scenarios including fires, typhoons, floods, earthquakes, and infectious disease prevention, thereby enhancing the emergency response capabilities and risk awareness of all employees.

With respect to new employee training, Unitech's Taiwan Headquarters incorporates the "Labor Safety and Environmental Protection Guidelines" into the orientation program. In 2025, a total of 2 sessions were held, with a total of 31 participants. In addition, annual fire drills are conducted in compliance with local regulations. In 2025, a total of 2 sessions were implemented, with a cumulative total of 145 participants completing safety and health education and training and evacuation drills. Furthermore, the Company regularly conducts "General Labor Safety and Health Education and Training", covering topics such as general safety management, chemical handling guidelines, radiation safety, emergency response, and first aid practices. In 2025, a total of 255 participants completed the training, thereby enhancing all employees' safety protection knowledge and practical operational skills to foster a safe and healthy work environment.

Number of Participants	2023	2024	2025
Labor Safety and Environmental Protection Training	48	37	31
Fire Drill and First Aid Training	155	165	145
Education and Training on General Labor Safety and Health	261	268	255



Occupational Hazard Statistics

In accordance with the definition of occupational accidents under the Occupational Safety and Health Act and referencing the statistical indicators published by the Global Reporting Initiative (GRI), Unitech continuously monitors and records occupational safety data annually. The Company utilizes this data to evaluate and track the safety of employee working environments, serving as a basis for the continuous improvement of occupational safety management. In 2025, Unitech recorded 8 occupational accidents or work-related injury incidents across its global operating sites. The types of incidents mainly covered cuts, crushing injuries, collisions, and falls during work operations; traffic accidents during field duties; and inadvertent mechanical entanglement while wiping machinery. In response to all injuries, on-site first-aid personnel immediately provided wound disinfection and dressing. Depending on the severity of the injury, staff were assigned to accompany injured employees to medical facilities for X-ray examinations, tetanus vaccinations, and return-to-work evaluations, followed by ongoing care and follow-up by occupational health nurses. To prevent similar incidents from recurring, the Company immediately optimized plant walkways, tidied up the work environment, reinforced machine safe operation guidelines for production line workers, and strengthened traffic safety awareness for field staff. By addressing three key aspects—immediate emergency care, environmental optimization, and education and training—Unitech comprehensively builds a safer workplace environment.

Various Data	2023			2024			2025		
	Taiwan	Europe and America	Asia-Pacific	Taiwan	Europe and America	Asia-Pacific	Taiwan	Europe and America	Asia-Pacific
Total Work Hours	603,215	100,124	40,997	536,579	90,386	52,901	668,448	92,157	40,892
Number of Recordable Occupational Injuries (Note 1)	1	0	0	5	0	0	8	0	0
Total Recordable Incident Rate (TRIR) (Note 2)	0.33	0	0	1.66	0	0	2.39	0	0
Occupation Disease Rate (ODR) (Note 3)	0	0	0	0	0	0	0	0	0
Loss Days	0	0	0	9.5	0	0	7.25	0	0
Loss Day Rate (LDR) (Note 4)	0	0	0	3.15	0	0	2.17	0	0
Absenteeism Rate (AR) % (Note 5)	0	0	0	0.0001	0	0	0.0087	0	0
Total Number of Work-Related Fatalities	0	0	0	0	0	0	0	0	0
Work-Related Fatality Rate	0	0	0	0	0	0	0	0	0

Note 1: Pursuant to the Occupational Safety and Health Act, occupational diseases, injuries, disabilities, or deaths caused by workplace structures, machinery, equipment, raw materials, materials, chemicals, gases, vapors, dust, or work activities, as well as other occupational factors, are classified as "work-related" injuries. Such injuries shall be included in the calculation of the disabling injury frequency rate and disabling injury severity rate. "Non-work-related" injuries, such as commuting traffic accidents, are excluded from these calculations.
Note 2: Calculation of Total Recordable Incident Rate (TRIR): Number of Recordable Occupational Injuries / Total Work Hours × 200,000
Note 3: Calculation of Occupation Disease Rate (ODR): Number of Occupational Disease Incidents / Total work hours × 200,000
Note 4: Calculation of Loss Day Rate (LDR): Total Loss Days / Total Work Hours × 200,000
Note 5: Calculation of Absenteeism Rate (AR): Total Absentee Hours / Total Work Hours × 100%

Chemicals Management

To ensure the safe and compliant management and use of chemical substances (such as tin wire and alcohol) in production activities at the plant, Unitech has established the Chemical Management Procedure Manual as the basis for chemical usage and risk control. This Procedure Manual covers the complete management process for chemicals, from procurement, storage, and use to discharge and subsequent waste disposal, and provides relevant personnel with specific guidance on operational safety.

Management Items	Implementation Content
Chemical Procurement	The procurement unit must request and confirm the latest version of the Safety Data Sheet (SDS) from suppliers to understand the hazards of chemicals and necessary response measures. The designated unit is responsible for compiling and regularly updating the Company-wide chemical inventory, and establishing a centralized database accessible to all departments to ensure transparent and consistent information.
Chemical Storage	All chemicals must be stored in designated areas compliant with relevant regulations and safety standards. These areas shall feature clear warning signage and emergency response equipment (such as leakage containment kits and firefighting equipment), along with adequate ventilation and protective facilities.
Usage and Transportation Management	Strict area control procedures are implemented during chemical usage and transportation. On-site personnel are required to record and inspect usage quantities and discharge volumes, ensuring traceability of chemical usage. SDS must be readily available at workstations for immediate inquiries. This enables employees to understand proper chemical usage, potential hazards, and personal protective measures, in order to effectively enhance their self-management and risk prevention capabilities.
Special Operation Area Ventilation System	For specialized operations such as soldering, the Company designates dedicated work areas equipped with necessary warning signage and local ventilation systems. This ensures that fumes and harmful gases generated during operations are promptly and effectively discharged. Personal protective equipment (such as protective hoods or masks) is provided to operators to minimize inhalation risks. Ventilation equipment undergoes regular functional inspections, including startup operation checks, ventilation efficiency testing, and filter cleaning or replacement, to ensure sustained optimal performance. Furthermore, to minimize prolonged exposure to hazardous substances, a regular rotating work schedule is implemented to distribute exposure loads for personnel.

Avoid Prolonged Exposure to Hazardous Substances

Management Measures	Explanation
Environmental Control	Enhance ventilation and conduct regular inspections of ventilation equipment
Regular Personnel Rotation	Periodically rotate workstations to distribute exposure hours
Personal Protective Equipment	Provide and regularly update masks, gloves, safety goggles, etc .

Ventilation Equipment and Regular Inspections





Environmental Emergency Response Measures

To prevent accidental leakage, spillage, or dispersion of hazardous substances during operations that could lead to environmental pollution, equipment damage, or personal injury, Unitech has established comprehensive Emergency Response Procedures in accordance with relevant regulations and internal risk assessments. These procedures ensure swift containment and minimization of damage during abnormal incidents.

1. Pipeline and Tank Rupture Response Measures

- Immediately halt all related operations and shut off the leak source to prevent expansion.
- Rapidly deploy initial containment and collection measures on-site to contain spilled liquids and prevent spread.
- Activate the emergency notification system immediately, and alert on-site supervisors and safety personnel to assist with handling.
- Verify that personnel are wearing appropriate personal protective equipment (PPE).
- Investigate the cause of the incident and promptly repair damaged pipelines or equipment. Operations may only resume after equipment is restored to a safe and normal state.
- Following incident resolution, conduct site cleanup and restoration, along with subsequent improvement reviews. Record the handling process in the emergency response form for future prevention reference.

2. Chemical Spill Response Measures

- Chemicals must be stored in sealed containers with lids. Regularly inspect container integrity and maintain proper sealing at all times to prevent hazards from gas volatilization or liquid leakage.
- All chemical usage areas must have corresponding Safety Data Sheets (SDS) readily available and clearly posted. This ensures proper handling according to SDS instructions during leakage.
- Chemical storage and usage areas must be equipped with appropriate emergency response equipment.Regularly inspect its availability and integrity.
- In the event of a chemical spill, personnel must wear appropriate personal protective equipment. Conduct initial containment, collection, and cleanup based on the chemical's properties. Classify and package spilled materials and waste according to regulations, then arrange for disposal by a qualified waste removal contractor.
- Initiate area evacuation procedures when necessary to ensure personnel safety. Notify relevant competent authorities based on the scale of incidents.

To effectively reduce the risk of hazardous material leakage, the Company continuously implements the following preventive measures:

- Regularly inspect the integrity of pipelines, tanks, valves, and other equipment, incorporating these checks into the annual maintenance plan.
- Enhance employee education and training and conduct regular hazardous material leakage response drills to improve on-site emergency preparedness.
- Strengthen hazardous substance management systems by continuously updating chemical inventories and storage area configurations to ensure compliance with relevant regulations.
- Establish hazardous substance contingency plans, and conduct regular drills and revisions to ensure response procedures are feasible and practical.

Through these emergency response measures and preventive management, Unitech is committed to building a safe working environment, reducing risks of environmental pollution and personnel injury, and ensuring operational safety and sustainable corporate development.

Chemical Spill Response Drill





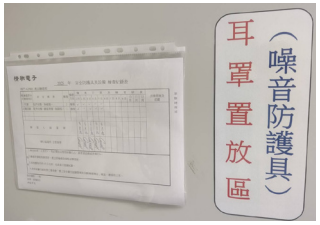
Noise Protection Measures

For high-noise work environments exceeding legal standards, noise warning signs are prominently displayed at the entrances, and personal protective equipment such as earplugs and earmuffs is provided for employee use. Similarly, for such high-risk operations, a personnel rotation system is implemented to protect employees' hearing health.

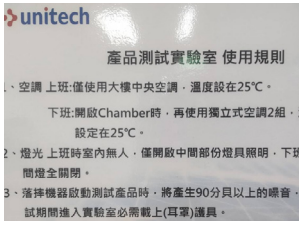
Specific Health Checkup Items

To safeguard employee physical and mental health, the Company arranges annual general health checkups for all employees. For personnel engaged in specialized operations (e.g., chemicals handling, noise exposure), legally mandated specific health checkups are conducted. Dedicated nursing staff track results and manage abnormalities, referring individuals for further medical evaluation when necessary. Relevant health consultations and occupational safety education are also provided. Through the implementation of these measures, the Company is committed to creating a safe, healthy, and compliant work environment, ensuring employee well-being and sustainable operational development.

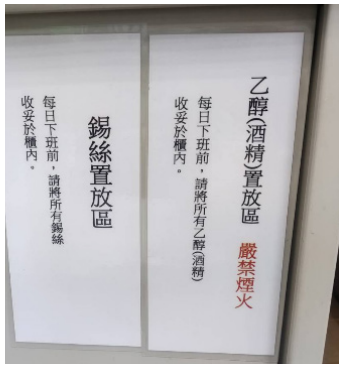
Noise Protection Equipment and Regular Inspections

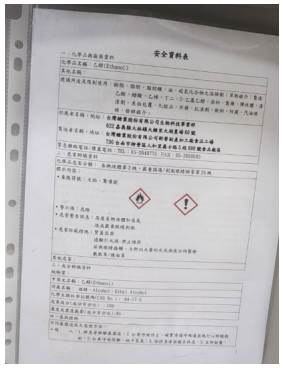


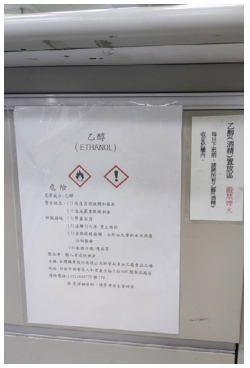




Chemical Storage Areas and Safety Warning Signs







Emergency Response Measures

1.Emergency Response Procedures

To effectively mitigate potential damage and impacts from unexpected incidents on the environment, employee safety, and Company assets, Unitech has established the Emergency Response Procedures in accordance with relevant regulations and risk assessment results. These procedures serve as the standard guidelines and operational basis for emergency response. The procedures cover all stages, including disaster prevention, notification, response, evacuation, recovery, and review, ensuring swift action and effective control of incidents to minimize damage during emergencies.

2.Emergency Response Team

The Company has established an "Emergency Response Team" composed of designated personnel from each department. Responsibilities are clearly defined and assigned to individuals, covering functions such as fire response, medical emergency care, information reporting, on-site evacuation, and back-end office support. All team members undergo relevant emergency response training and are thoroughly familiar with their scope of duties and response procedures to ensure they can swiftly assume their positions and execute response tasks when incidents occur.

3.Comprehensive Emergency Response Drills

To enhance all employees' disaster response capabilities, the Company conducts a "Comprehensive Emergency Response Drill" every six months. A total of 2 sessions were held in 2025, simulating various emergency scenarios (such as fires, chemical leakage, earthquakes, etc.) through on -site drills. Drills include:

- Firefighting equipment operation training (e.g., fire extinguishers, fire hydrants, emergency sprinkler systems).
- Evacuation and escape route simulations (based on plant layout).
- Standard Operating Procedure (SOP) drills (e.g., disaster reporting, emergency team mobilization, first aid protocols).

These drills not only enhance employees' familiarity with and practical skills in emergency response procedures, but also simultaneously test the real-time responsiveness and effectiveness of the plant's firefighting equipment and alarm systems. This includes verifying normal water pressure, ensuring warning devices emit correct signals, and confirming escape routes remain unobstructed, so as to conduct necessary improvements and reinforcements.

4.Review and Improvement

Following each drill, a review meeting is conducted to review and address issues and shortcomings identified during the drill. Findings are incorporated into the next improvement plan to enhance overall disaster response resilience and strengthen on-site personnel's alertness and reaction capabilities.

Through systematic response mechanisms and regular on-site drills, Unitech is committed to creating a safe and stable work environment, further safeguarding the lives of all employees and ensuring the continuity of business operations.







Emergency Response Drills

1. Conduct comprehensive emergency response drills at least twice a year to enhance employees' emergency response capabilities.
2. Fire evacuation and fire extinguisher training are conducted at least once every six months to ensure employees are familiar with escape routes and the proper use of fire extinguishers.
3. The General Affairs Department conduct monthly inspections of firefighting equipment, and complete inspection checklists for filing to ensure proper functioning of the equipment.
4. Annually commission qualified institutions to conduct fire safety inspections, and submit inspection reports to local fire authorities to ensure the effectiveness and safety of firefighting equipment.
5. Fire equipment layout diagrams are posted at the plant and near the primary entrances and exits for employee reference, so as to enhance safety awareness.
6. To mitigate potential losses, the Company maintains fire insurance coverage to safeguard operational stability.

Emergency first aid drill



Personnel injury treatment and bandaging drill



Comprehensive Emergency Response Drills:

Shut off the main power supply for the fire-affected area



Operate the fire shutter



Emergency evacuation guidelines





Fire extinguisher and indoor fire hydrant operation drill





Occupational Safety Notification Procedures

To ensure prompt reporting and response mechanisms following incidents, and to reduce the risk of recurrence through subsequent reviews and preventive measures, the Company categorizes incidents based on severity into "General Incidents (including traffic accidents)" and "Major Incidents," establishing distinct notification and handling procedures respectively.

General Incidents (including traffic accidents)

Any unexpected incident or bodily injury (e.g., falls, cuts, minor burns, traffic accidents) occurring in any form to personnel from any Company department during work duties must be immediately reported by the affected individual or witness to their supervisor. Upon receiving notification, the supervisor must report the incident facts and basic information (e.g., time, location, personnel, preliminary status) to the Occupational Safety and Health Unit (hereinafter referred to as the OSH Unit) within 12 hours for initial handling and record-keeping. The OSH Unit must complete the incident investigation report within two weeks upon the incident. The report shall include:

- Analysis of the incident sequence and causes,
- Interview records of involved parties and witnesses,
- Supporting on-site photographs and relevant information,
- Concrete countermeasures and recommendations to prevent recurrence.

The aforementioned investigation report will be incorporated into safety education and training materials as practical case studies for all employees at the plant. This aims to enhance hazard identification and self-management capabilities to prevent similar incidents from recurring.

Major Incidents

The following situations shall be deemed major occupational incidents requiring immediate activation of emergency response procedures in accordance with the Emergency Response Procedures:

- Accidents resulting in death or serious injury,
- Incidents involving fire, explosion, or large-scale leakage,
- Incidents causing mass casualties or significant property damage.

In the event of a major accident, the first-response supervisor at the scene shall immediately implement the following emergency measures:

1. Immediately photograph the accident scene to preserve evidence and prevent loss of critical evidence.
2. Activate the emergency notification mechanism and contact the OSH Unit immediately.
3. Except for necessary first aid and disaster mitigation measures, preserve the accident scene intact. Do not move or damage the scene without permission from the prosecuting authority, judicial police, or labor inspection agency to facilitate subsequent investigation and clarification of responsibility.

Upon receiving notification, the OSH Unit must complete statutory reporting procedures within 8 hours, including:

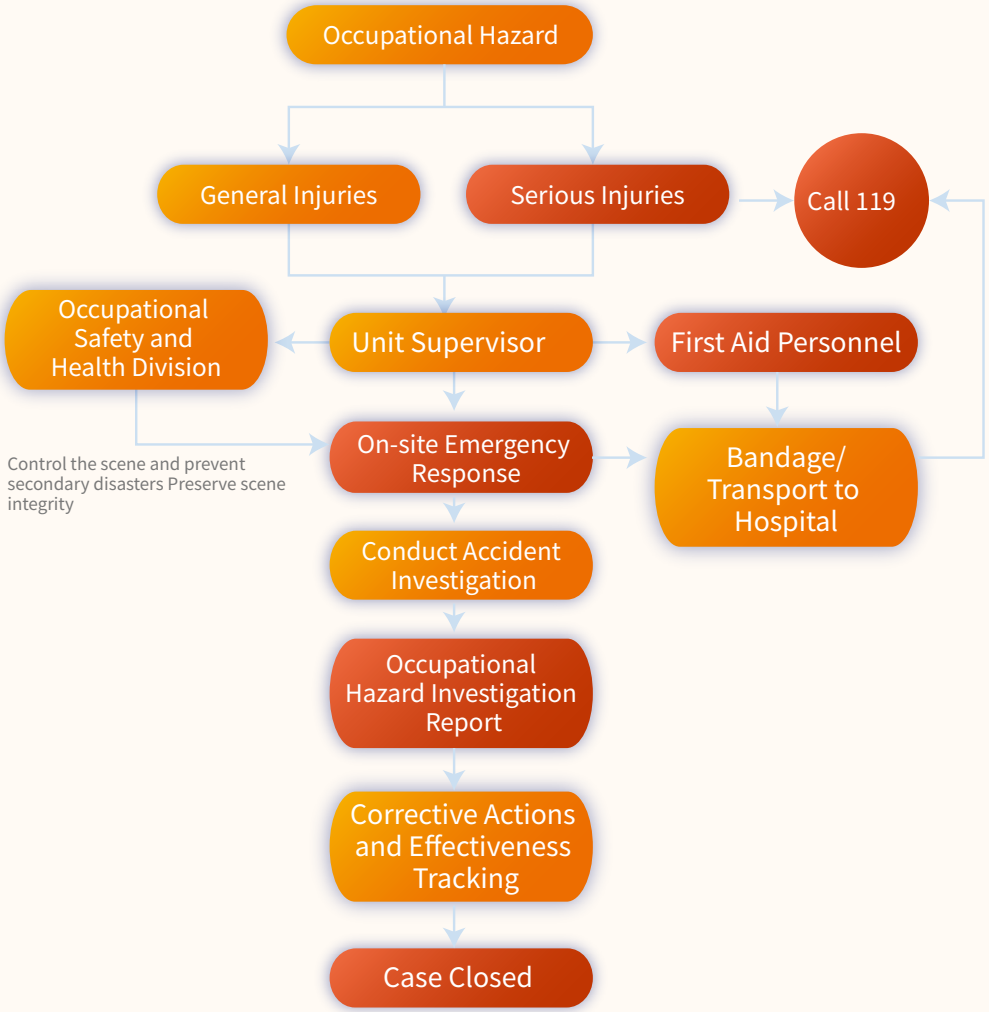
- Notifying the local competent labor inspection authority (Labor Inspection Unit),
- Notifying the local police station or police bureau for record- keeping and handling.

If the incident attracts media attention or related news reports have already emerged, the Company's spokesperson shall provide unified external statements to ensure consistent, lawful, and transparent information.

Post-Incident Review

Following the completion of incident response, the Company's CEO or its authorized representative shall convene a major incident review meeting within two days. Relevant departments shall participate in this meeting to conduct a comprehensive investigation into the incident's root causes and formulate systemic improvement actions. Key review items include: Root Cause Analysis, deficiencies in risk assessment mechanisms, effectiveness of emergency response procedures, and concrete implementation plans for subsequent corrective measures. Review conclusions will be compiled by the OSH Unit, incorporated into internal training and system revisions, and subject to ongoing effectiveness tracking and implementation verification to ensure that incident prevention mechanisms are fully implemented, thereby comprehensively strengthening the plant's safety management system.

Accident Reporting, Handling, and Investigation Procedures:



Contractor Safety Management

In addition to actively promoting internal occupational safety and health management, Unitech prioritizes the operational safety of both internal and external contractors within the plant. This approach comprehensively enhances the integrity and consistency of risk management within the operational environment. To this end, the Company has established and implemented the "Contractor Safety and Health Management Procedure", serving as the basis for managing external contractors' access, construction safety, and related environmental protection requirements.

Contractor Qualification Review

Prior to contractor entry, the Company will conduct a qualification review in accordance with regulations, covering:

1. Possession of a sound occupational safety and health system
2. Establishment of a comprehensive industrial safety organizational structure
3. Formulation of regular inspection and risk assessment plans
4. History of major industrial safety violations or accidents

Pre-Construction Safety Briefing

Prior to commencement of construction, the Company will convene a pre-construction safety briefing attended by the owner units, industrial safety personnel, and relevant personnel from the contractor. This session will clearly outline mandatory safety regulations and potential hazards. Key points emphasized during the safety meeting include but are not limited to:

- All personnel entering the plant or construction area must properly wear safety helmets and fasten the chin straps securely.
- Flip-flops, cloth shoes, or other non-compliant footwear are prohibited in work zones.
- Safety harnesses must be worn and properly used for work at heights exceeding two meters where fall hazards exist.
- Unauthorized personnel are strictly prohibited from entering non-work areas. Violators will be held legally accountable.
- All temporary construction power usage must be applied for by the supervising unit to the owner. Unauthorized electrical connections or the installation of temporary power sources are strictly prohibited.
- Work areas must be kept tidy at all times. Construction waste shall be removed according to regulations.

- Immediately report any safety concerns or emergency anomalies to the on-site engineer, supervisor, or the Company's industrial safety personnel.
- The contractor shall comply with all other regulations related to safety, health, and environmental protection laws.

Pre-Entry Training

Upon initial entry to the plant, contractors must complete mandatory pre-entry training as stipulated. Designated Company personnel shall conduct the briefing and obtain signed acknowledgment to ensure that contractors fully understand the plant's safety culture and management requirements.

Supervision Responsibilities and On-Site Audits

The Company's supervisors (including representatives from the contracting unit and industrial safety personnel) are responsible for continuously monitoring the contractor's performance. They have the authority to demand immediate rectification of non-compliant safety practices and may order work stoppage when necessary. Any major violations or hazardous behaviors during construction will be penalized according to contract provisions and may be considered in future contractor evaluations based on severity.

Throughout the construction process, the Company will also conduct unscheduled on-site audits and maintain records to enhance the effectiveness of construction safety controls.

Through comprehensive measures encompassing systematic management, education and training, on-site supervision, and continuous tracking, Unitech is committed to ensuring that all contractor activities within the plant are conducted in a safe and compliant environment. This approach prevents accidents, safeguards personnel safety, and protects the integrity of Company assets.



Contractor Selection and Pre/Post-Construction Controls:

Procedures	Content
Contractor Qualification Screening	• Sound safety and health management system (ISO 45001 certification preferred) • History of workplace safety incidents
Safety and Health Meeting	• Notify contractors on work environment, safety precautions, and work instructions
On-site Work	• Implement safety and health education campaigns • Verify construction personnel roster, PPE allocation, and equipment inspection
During Construction	• Conduct regular inspections and audits • Immediately require corrective actions or halt operations for violations or anomalies • Handle anomalies or accidents in accordance with the emergency response procedures
Post-Completion	• Conduct exit reviews, including site cleanup and removal of tools or equipment • Review health and safety execution during construction

Occupational Safety and Health Complaint Mechanism

To uphold corporate integrity and safeguard employee rights and interests, Unitech has established a dedicated whistleblowing and complaint section on its official website. This provides employees and stakeholders with a secure, smooth, and confidential reporting channel to promptly reflect any incidents involving fraud, harassment, misconduct, rights violations, or other illegal activities. This reporting mechanism is accessible to internal employees, suppliers, outsourced personnel, and other related parties, accepting both anonymous and named reports.

Reporting Handling Procedures:

The Company has clearly defined reporting procedures that explicitly protect whistleblowers' rights and interests, and strictly prohibit any form of retaliation, threats, discrimination, or improper treatment. Relevant provisions are detailed in the internal Code of Conduct and the "Integrity Governance Principles". Employee awareness is reinforced through regular education and training and awareness campaigns to foster a corporate culture that encourages reporting and upholds integrity and transparency.

Confidentiality and Protection Measures:

To protect whistleblowers, the Company implements the following confidentiality and protection measures:

- Reports are handled independently by a dedicated unit with strict control over information flow and investigation scope.
- The identity of the whistleblower is not disclosed during the handling process. In cases of named reports, disclosure requires the written consent of the involved party.
- Any acts of retaliation discovered will be subject to strict disciplinary action in accordance with the Company's personnel regulations.

Reporting and complaint Email: ESGcir@tw.ute.com

In 2025, the Company has not received any reports of employees suffering unlawful infringement or rights violations, nor has it received any complaints regarding illegal conduct from internal or external parties. This demonstrates that the Company's management systems, work environment, and labor-management relations are functioning effectively, and that relevant protective mechanisms have yielded results. Unitech will continue to strengthen the implementation and promotion of its whistleblowing system. Through regular system reviews and risk management mechanisms, the Company will safeguard the legitimate rights and interests of all stakeholders, thereby fostering an honest, safe, and trustworthy workplace environment.

Security Training Measures

To ensure workplace safety and manage personnel access, Unitech employs 3 in-house security personnel and contracts 25 security personnel from the office area management committee. This is complemented by an outsourced access control security system, forming a comprehensive site security management mechanism. The Company explicitly requires all security personnel to adhere to professional ethics and personal privacy protection standards. This requirement applies to all internal security personnel and outsourced security personnel.

Furthermore, the Company has established the Security Personnel Use of Force Regulations, which clearly define the principles of legality and proportionality for security personnel using force during duty. The provisions include:

- Situation Principles: Security personnel may only use force when necessary to protect themselves or others, prevent significant property damage, or stop criminal acts. Non-violent measures (such as persuasion and verbal warnings) must be prioritized, with force intervention permitted only when ineffective.
- Professional Training and Certification: The Company provides regular training courses on legality, proportionality, and response strategies. Course content covers workplace safety and emergency response (e.g., fires, power outages, violent incidents), regulations on force and proportionality principles, internal health, safety, and environmental policies, and workplace ethics education. Security personnel must complete training and pass certification tests to ensure that they possess professional knowledge and handling capabilities.
- Incident Records and Reporting: Security personnel must submit a comprehensive report within the same day after each use of force, detailing the incident time, location, cause, and subsequent outcome. The Company will periodically review relevant records to ensure compliance with legal requirements and policies.

Item	2025 Implementation Status
Total Number of Trainees	7 individuals (including company security personnel and plant management committee members)
Outsourced Security Personnel from Partner Vendors	Outsourced vendor of access control monitoring equipment receives regular education and training conducted by the supplier
Annual Total Training Hours (Internal Training)	2 hours (covering security patrol response, workplace violence handling, emergency response, occupational safety regulations)
Annual Total Training Hours (External Training)	2 hours (Xindian Plant Management Committee security training)
Core Training Topics	Use of force regulations, emergency response procedures
Training Pass Rate	100% (Internal security personnel completed mandatory training and passed tests)
Training Effectiveness Evaluation	Comprehensive assessment based on test pass rates, supervisor feedback, and field drill performance

06

Social Care

6.1 Social Participation

6.2 Support for Vulnerable Groups

6.3 Community Care

6.1 Social Participation

Unitech upholds the core philosophy of "taking from society and giving back to society", long committed to diverse areas including social welfare, assistance to the underprivileged, promotion of humanities and arts, and environmental protection. We demonstrate our corporate social responsibility through concrete actions. We encourage employees to actively participate in volunteer services and public welfare activities. By combining corporate resources with employee efforts, we amplify our positive impact on society, aspiring to achieve mutual benefit and shared prosperity with the community.

To practice local care and community inclusion, the Company's headquarters located in the Global Technology Park of Xindian District, New Taipei City, together with branches in Taipei, Taoyuan, Hsinchu, Taichung, Tainan, and Kaohsiung, actively participate in public welfare activities within the communities surrounding our operational bases, covering areas such as educational support, cultural heritage, and environmental protection. We continuously leverage our corporate positive value to build a sustainable and inclusive society.

Year	2023	2024	2025
Social Enterprise Investment	NT$64,000	NT$70,000	NT$32,000
Purchasing and Sales Support for Social Enterprises	NT$184,800	NT$2,703,072	NT$2,557,813
Volunteer Service Hours	A total of 130 hours	A total of 153 hours	A total of 53 hours
Number of NPOs Reached	A total of 3 organizations	A total of 3 organizations	A total of 2 organizations

Local Sustainable Procurement and Social Co-Prosperity Actions



Unitech continuously focuses on local agricultural development and social welfare issues. Upholding the sustainability concept of "Creating Shared Value," the Company initiated charitable procurement actions in 2025. Through practical purchasing, we support local smallholder farmers and agricultural organizations in Taiwan, taking concrete steps to promote local economic development and deepening our corporate commitment to social participation and sustainable development.

During the Dragon Boat Festival, the Company purchased seasonal mangoes from local smallholder farmers in Taiwan to support the sales of domestic agricultural produce and boost farmers' income. During the Mid-Autumn Festival, locally grown pomelos were procured as festive care gifts. By driving development through actual consumption, we support local agriculture while enhancing the visibility and market value of Taiwan's high-quality agricultural products.

In addition, Unitech actively participates in charitable blood donation drives, purchasing Chishang Champion Rice from the Taitung County Farmers' Association as donor appreciation gifts. By combining social participation with local procurement, we not only encourage employees and the general public to roll up their sleeves and donate blood, but also support premium Taiwanese agricultural brands and local agricultural development through practical action, exerting a positive corporate influence.

Unitech believes that corporate procurement is not merely an operational activity, but a vital force connecting social care with local co-prosperity. Moving forward, we will continue to integrate charitable activities with sustainable procurement concepts, deepen collaboration with local agriculture and non-profit organizations, and work together to create sustainable value that benefits the enterprise, society, and the environment alike.

Item	2025 Performance Results	Sustainability Impact & Benefits
Total Procurement Amount from Local Smallholders	NT$220,000	Substantially increased local farmers' income and promoted rural economic stability.
Blood Drive Participation	Cumulative total of 682 participants rolling up their sleeves	Collected a total of 989 bags of blood, effectively alleviating local blood shortages.
Procurement Volume of Premium Champion Rice	450 packs in total, totaling 135 kg	Supported high-quality local rice cultivation in Chishang, Taitung, and promoted local rice food culture.

6.2 Support for Vulnerable Groups

Assisting Disadvantaged Children

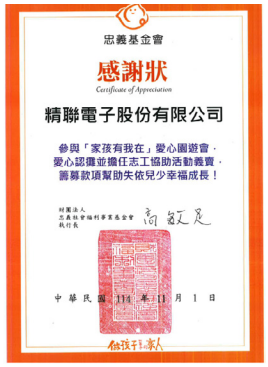
For years, the Chung Yi Social Welfare Foundation has provided professional placement services to assist vulnerable children who have been abandoned, are street children, have suffered severe neglect or abuse, or whose families have experienced major misfortune. The foundation supports their daily care, education, medical needs, and physical and mental development. In response to the "Dandelion Baby Sponsorship Program" fundraising campaign, Unitech invited its employees to participate in the "I'm Here for Home and Child" charity sale event held at the Taipei Expo Sea of Flowers Plaza on November 1.

All proceeds from the sale and fundraising activities, totaling NT$2,557,813, were donated to the Chung Yi Social Welfare Foundation to support the "Dandelion Baby Sponsorship Program". We hope that this contribution will help more disadvantaged children receive proper placement and nurturing and grow up safely and healthily.









6.3 Community Care

Love of Life, Blood Donation Event

Unitech has long been attentive to societal needs and spares no effort in fulfilling its Corporate Social Responsibility (CSR). In recent years, Taiwan has experienced a rare and severe blood shortage, with blood donation centers across the region issuing urgent appeals. To embody the motto, 'Donate a bag of blood, save a life,' Unitech actively responded to the blood donation drives organized by the AAEON Cultural and Educational Foundation on June 6, September 4, and December 5, themed 'Cherish Life, Donate Blood to Help Others.

To encourage participation from Unitech's employees and employees from park partners, Unitech collaborated with the Taitung County Farmers' Association to order "Chishang Champion Rice" as charitable contributions. This initiative also supports the development and promotion of Taiwan's premium rice. In addition to passing on love, it also fosters mutual assistance among small-scale farmers to promote Taiwan's premium rice.

In 2025, the Company participated in 3 blood donation events, donating a cumulative of 989 bags of blood (250cc per bag), totaling 247,250cc. Unitech hopes to call on all employees to roll up their sleeves and donate blood, extending love through concrete actions. We aim to inspire greater public response, and collectively pass on more warmth for the society, while fostering positive and active energy.









07

Appendices

Appendix I GRI Standards Index

Appendix II SASB Standards Index

Appendix III TCFD Content Index

Appendix IV Climate-related Information for Listed Companies

Appendix V Sustainability Disclosure Indicators - Computers and Peripheral Equipment Industry

Appendix VI Independent Assurance Statement

Appendix I GRI Standards Index

GRI Standards Index Statement	Unitech has reported in accordance with the GRI Standards for the period from January 1, 2025 to December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable Sector Standard

GRI Index	GRI Disclosure	Chapter	Page	Explanation / Remarks
GRI 2: General Disclosures 2021				
2-1	Organization Details	1.1 Company Profile	7	
2-2	Entities Included in the Organization 's Sustainability Reporting	About This Report	3	
2-3	Reporting Period, Frequency and Contact Point	About This Report	3	
2-4	Restatements of Information	About This Report	3	
2-5	External Assurance	About This Report	3	
2-6	Activities, Value Chain and Other Business Relationships	1.1 Company Profile	7	
2-7	Employees	5.2 Talent Attraction and Retention	134	
2-8	Workers Who are Not Employees	5.2 Talent Attraction and Retention	135	
2-9	Governance Structure and Composition	2.1 Corporate Governance	38,44	
2-10	Nomination and Selection of the Highest Governance Body	2.1 Corporate Governance	38	
2-11	Chair of the Highest Governance Body	2.1 Corporate Governance	38	
2-12	Role of the Highest Governance Body in Overseeing the management of Impacts	2.1 Corporate Governance	17,38	
2-13	Delegation of Responsibility for Managing Impacts	1.1 Company Profile	7	
2-14	Role of the Highest Governance Body in Sustainability Reporting	1.2 Sustainability Management	17	

GRI Index	GRI Disclosure	Chapter	Page	Explanation / Remarks
2-15	Conflict of Interest	2.1 Corporate Governance	38	
2-16	Communication of Critical Concerns	2.1 Corporate Governance	19,52	
2-17	Collective Knowledge of the Highest Governance Body	2.1 Corporate Governance	41	
2-18	Evaluation of the Performance of the Highest Governance Body	2.1 Corporate Governance	43	
2-19	Remuneration Policies	2.1 Corporate Governance	139	
2-20	Process to Determine Remuneration	2.1 Corporate Governance	45	
2-21	Annual Total Compensation Ratio	2.1 Corporate Governance	141	
2-22	Statement on Sustainable Development Strategy	Message from the Management	4,5	
2-23	Policy Commitments	2.2 Ethical Corporate Management 5.1 Human Rights Protection and Diversity and Inclusion	47,122	
2-24	Embedding Policy Commitments	1.2 Sustainability Management 2.2 Ethical Corporate Management 5.1 Human Rights Protection and Diversity and Inclusion	14,47,122	
2-25	Processes to Remediate Negative Impacts	2.2 Ethical Corporate Management 5.1 Human Rights Protection and Diversity and Inclusion	52,126	
2-26	Mechanisms for Seeking Advice and Raising Concerns	2.2 Ethical Corporate Management 2.5 Risk Management 5.1 Human Rights Protection and Diversity and Inclusion	52,60,126	
2-27	Compliance with Laws and Regulations	2.3 Regulatory Compliance	53	
2-28	Membership Associations	2.4 Operational Performance	59	
2-29	Approach to Stakeholder Engagement	1.3 Stakeholder Identification and Communication	19,20,21	
2-30	Collective Bargaining Agreements	5.1 Human Rights Protection and Diversity and Inclusion	131	

GRI Index	GRI Disclosure	Chapter	Page	Explanation / Remarks
GRI 3: Material Topics 2021				
3-1	Process to Determine Material topics	1.4 Materiality Assessment Process	22	
3-2	List of Material Topics	1.4 Materiality Assessment Process	23	
3-3	Management of Material Topics	1.4 Materiality Assessment Process	24	

GRI Index	GRI Disclosure	Chapter	Page	Explanation / Remarks
Corporate Governance and Integrity Management				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Materiality Assessment Process	25	
GRI 205: Anti-corruption 2016	205-1 Operations Assessed for Risks Related to Corruption	2.2 Ethical Corporate Management	54	
	205-2 Communication and Training on Anti-Corruption Policies and Procedures	2.2 Ethical Corporate Management	48	
	205-3 Confirmed Incidents of Corruption and Action Taken	2.2 Ethical Corporate Management	50	
GRI 206: Anti-Competitive Behavior 2016	206-1 Legal Actions for Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices	2.2 Ethical Corporate Management	50	
Operational Performance				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Materiality Assessment Process	26	
GRI 201: Economic Performance 2016	201-1 Direct Economic Value Generated and Distributed	2.4 Operational Performance	56	
	201-2 Financial Implications and Other Risks and Opportunities Due to Climate Change	4.1 Climate Change Response	99	
	201-3 Defined Benefit Plan Obligations and Other Retirement Plans	5.2 Talent Attraction and Retention	142	
	201-4 Financial Assistance Received from Government	2.4 Operational Performance	59	

Topics	GRI Disclosure	Chapter	Page	Explanation / Remarks
Risk Management				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Materiality Assessment Process	27	
Self-assessed material topic	Risk Management	2.5 Risk Management	60	
Regulatory Compliance				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Materiality Assessment Process	28	
GRI 2: General Disclosures 2021	2-27 Compliance with Laws and Regulations	2.3 Regulatory Compliance	53	
Information Security and Privacy Protection				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Materiality Assessment Process	29	
GRI 418: Customer Privacy 2016	418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	2.6 Information Security and Privacy Protection	66	
Customer Relationship Management				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Materiality Assessment Process	30	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the Health and Safety Impacts of Product an d Service Categories	3.1 Product R&D and Innovation	84,85	
	416-2 Incidents of Non-Compliance with Regulations Concerning the Health and Safety of Products and Services	3.1 Product R&D and Innovation	84,85	
Energy and GHG Management				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Materiality Assessment Process	31	
GRI 302 Energy: 2016	302-1 Energy Consumption Within the Organization	4.2 Energy and GHG Management	114	
	302-3 Energy Intensity	4.2 Energy and GHG Management	114	
	302-4 Reduction of Energy Consumption	4.2 Energy and GHG Management	114	

Topics	GRI Disclosure	Chapter	Page	Explanation / Remarks
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG Emissions	4.2 Energy and GHG Management	115	
	305-2 Energy Indirect (Scope 2) GHG Emissions	4.2 Energy and GHG Management	115	
	305-3 Other Indirect (Scope 3) GHG Emissions	4.2 Energy and GHG Management	115	
	305-4 GHG Emissions Intensity	4.2 Energy and GHG Management	115	
	305-5 Reduction of GHG Emissions	4.2 Energy and GHG Management	115	
Talent Attraction and Retention				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Materiality Assessment Process	32	
GRI 401: Employment 2016	401-1 New Employee Hires and Employee Turnover	5.2 Talent Attraction and Retention	137	
	401-2 Benefits Provided to Full-Time Employees that are Not Pro vided to Temporary or Part-Time Employees	5.2 Talent Attraction and Retention	143	
	401-3 Parental Leave	5.2 Talent Attraction and Retention	144	
Talent Cultivation and Development				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Materiality Assessment Process	33	
GRI 404: Training and Education 2016	404-1 Average Hours of Training per Year per Employee	5.3 Talent Cultivation and Development	146	
	404-2 Programs for Upgrading Employee Skills and Transition Assistance Programs	5.3 Talent Cultivation and Development	145	
	404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	5.3 Talent Cultivation and Development	149	

Topics	GRI Disclosure	Chapter	Page	Explanation / Remarks
Occupational Health and Safety				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Materiality Assessment Process	34	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Health and Safety Management System	5.4 Occupational Health and Safety	157	
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	5.4 Occupational Health and Safety	158-163	
	403-3 Occupational Health Service	5.4 Occupational Health and Safety	150-156	
	403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety	5.4 Occupational Health and Safety	158	
	403-5 Worker Training on Occupational Health and Safety	5.4 Occupational Health and Safety	162	
	403-6 Promotion of Worker Health	5.4 Occupational Health and Safety	150-156	
	403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	5.4 Occupational Health and Safety	160	
	403-8 Workers Covered by an Occupational Health and Safety Management System	5.4 Occupational Health and Safety	170	
	403-9 Work-Related Injuries	5.4 Occupational Health and Safety	163	
	403-10 Work-Related Ill Health	5.4 Occupational Health and Safety	163	

General Topics

Topics	GRI Disclosure	Chapter	Page	Explanation / Remarks
GRI 207: Tax 2019	207-1 Approach to Tax	2.4 Operational Performance	58	
	207-2 Tax Governance, Control, and Risk Management	2.4 Operational Performance	58	
	207-3 Stakeholder Engagement and Management of Concerns Related to Tax	2.4 Operational Performance	58	
GRI 202: Market Presence 2016	202-1 Ratios of Standard Entry Level Wage by Gender Compared to Local Minimum Wage	5.2 Talent Attraction and Retention	140	
	202-2 Proportion of Senior Management Hired from the Local Community	5.2 Talent Attraction and Retention	136	

Topics	GRI Disclosure	Chapter	Page	Explanation / Remarks
GRI 303: Water and Effluents 2018	303-3 Water Withdrawal	4.3 Water Resource Management	117	
	303-4 Water Discharge	4.3 Water Resource Management	117	
	303-5 Water Consumption	4.3 Water Resource Management	117	
GRI 306: Effluents and Waste 2020	306-3 Waste Generated	4.4 Waste Management	118-120	
	306-4 Waste Diverted from Disposal	4.4 Waste Management	118-120	
	306-5 Waste Directed to Disposal	4.4 Waste Management	118-120	
GRI 308: Supplier Environmental Assessment 2016	308-1 New Suppliers that Were Screened Using Environmental Criteria	3.3 Responsible Supply Chain	92	
	308-2 Negative Environmental Impacts in the Supply Chain and Actions Taken	3.3 Responsible Supply Chain	94	
GRI 402: Labor/Management Relations 2016	402-1 Minimum Notice Periods Regarding Operational Changes	5.2 Talent Attraction and Retention	141	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	2.1 Corporate Governance	39	
	405-2 Ratio of Basic Salary and Remuneration of Women to Men	5.2 Talent Attraction and Retention	140	
GRI 406: Non-Discrimination 2016	406-1 Incidents of Discrimination and Corrective Actions Taken	5.1 Human Rights Protection and Diversity and Inclusion	123-127	
GRI 408: Child Labor 2016	408-1 Operations and Suppliers at Significant Risk for Incidents of Child Labor	5.1 Human Rights Protection and Diversity and Inclusion	123-127	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operational Sites and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	5.1 Human Rights Protection and Diversity and Inclusion	123-127	
GRI 410: Security Practices 2016	410-1 Security Personnel Trained in Human Rights Policies or Procedures	5.4 Occupational Health and Safety	172	
GRI 414: Supplier Social Assessment 2016	414-1 New Suppliers that Were Screened Using Social Criteria	3.3 Responsible Supply Chain	92	
	414-2 Negative Social Impacts in the Supply Chain and Actions Taken	3.3 Responsible Supply Chain	94	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for Product and Service Information and Labeling	3.1 Product R&D and Innovation	85	
	417-2 Incidents with Non-Compliance Concerning Product and Service Information and Labeling	3.1 Product R&D and Innovation	84	

Appendix II SASB Sustainability Accounting Standards Comparison Table: Hard ware

Table 1. Sustainability Disclosure Topics & Metrics

<table>
<tr><th>Topics</th><th>Standards Code</th><th>Disclosure Indicator</th><th>Chapter / Explanation</th><th>Page</th></tr>
<tr><td>Product Security</td><td>TC-HW-230a.1</td><td>Description of approach to identifying and addressing data security risks in products</td><td>Unitech is committed to integrating information security into every stage of the product lifecycle, implementing the concept of Security by Design. The Company builds a product data security protection network through the following mechanisms to proactively respond to product information security risks:
Standard secure development and version management: Introduce version management and update mechanisms for software, firmware, and applications during the R&D process, regularly provide security updates and vulnerability patches, and continuously monitor known information security weaknesses.
International-level mobile security certification: The main mobile computing products are fully aligned with and have passed the relevant security and management specifications of Google Android Enterprise Recommended (AER), ensuring that identity authentication, data encryption, and secure communications at the operating system level possess international-level defense capabilities.
Enterprise-level information security management support: The products support remote Mobile Device Management/Enterprise Mobility Management (MDM/EMM) technologies, assisting enterprise customers in conducting device permission control, remote data wiping, and risk isolation, comprehensively reducing the risk of cyberattacks such as unauthorized access and data leakage.
In 2025, the Company will also continue to maintain the ISO 27001:2022 Information Security Management System certification, and deepen the implementation of information security systems into the product R&D and maintenance processes to meet customers' strict requirements for product information security resilience.</td><td>-</td></tr>
<tr><td>Employee Diversity & Inclusion</td><td>TC-HW-330a.1</td><td>Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees</td><td><table><tr><th>Category</th><th>Female</th><th>Male</th></tr><tr><td>executive management</td><td>3</td><td>9</td></tr><tr><td>non-executive management</td><td>19</td><td>52</td></tr><tr><td>technical employees</td><td>60</td><td>129</td></tr><tr><td>all other employees</td><td>78</td><td>70</td></tr><tr><td>Total</td><td>160</td><td>260</td></tr></table></td><td>135</td></tr>
<tr><td>Product Lifecycle Management</td><td>TC-HW-410a.1</td><td>Percentage of products by revenue that contain IEC 62474 declarable substances</td><td>Unitech requires suppliers to provide compliance test reports for raw materials and components from the procurement stage and regularly follows up on the test results submitted by suppliers. Currently, Unitech mandates supplier compliance with international regulations and standards such as RoHS and REACH. Moving forward, the Company plans to assess the applicability of IEC 62474 to its products and disclose relevant information accordingly.</td><td>-</td></tr>
</table>

Topics	Standards Code	Disclosure Indicator	Chapter / Explanation	Page
Product Lifecycle Management	TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Unitech' main products are industrial-grade application devices. Although they do not belong to the standard consumer electronics categories directly registered under EPEAT, Unitech fully adheres to its product environmental management system and incorporates the core environmental sustainability indicators specified by EPEAT into its product R&D and design processes. In 2025, all Unitech products complied with the internal "EPEAT-Equivalent Environmental Management Specifications," the specific contents of which include: Phasing Out and Reporting Environmentally Sensitive Materials: 100% of products comply with EU RoHS 2.0 hazardous substance controls and REACH chemical regulations. Product Lifecycle and End-of-Life Management (WEEE): The entire product series adopts a modular quick-release battery design, significantly extending product lifespan, facilitating replacement by end-users, and improving repair convenience. In the European market, the Dutch subsidiary has officially completed registration and reporting with environmental authorities through NVMP and ICT (official designated organizations in the Netherlands), establishing a standardized reverse recycling management process and implementing the statutory recycling obligation of "separate processing of removable batteries and electronic equipment" in its operational specifications. Green Packaging Design: Fully adopts packaging with a high proportion of recycled materials that is 100% recyclable. In 2025, revenue from products complying with the EPEAT-equivalent environmental management specifications accounted for 100% of total product revenue, demonstrating the full integration of EPEAT-equivalent environmental management requirements into product design and continuing to reduce the environmental impact across the entire product lifecycle.	-
	TC-HW-410a.3	Percentage of eligible products, by revenue, certified to an energy efficiency certification	Unitech' main products are industrial-grade application devices. Although they are not in standard categories for direct energy efficiency certification typical of consumer electronics, the Company fully incorporates low power consumption and high efficiency design concepts during the product development stage. In 2025, all Unitech products were developed in accordance with internal energy efficiency design requirements. Specific implementation aspects include: High-Efficiency Power Management System: Chip and circuit design optimization, along with smart power-saving and sleep mechanisms at the Android OS level, effectively reduce energy consumption during operation and standby, extending battery life. Compliance with International Energy Efficiency Standards: External power adapters and charging systems paired with products comply with high-efficiency charging standards in major international jurisdictions (such as U.S. DoE); additionally, all transformers included with products have obtained the international Level VI energy efficiency mark. Based on the aforementioned energy efficiency design and management mechanisms, in 2025, revenue from products meeting the Company's energy efficiency design requirements accounted for 100% of total product revenue. Unitech will continue to enhance product energy efficiency and reduce energy loads throughout the product lifecycle.	-
	TC-HW-410a.4	Weight of end-of-life products and e-waste recovered; percentage recycled	Unitech continuously promotes product lifecycle management and resource recycling, improving resource circularity efficiency and mitigating environmental impacts through product recovery and proper disposal mechanisms. In 2025, through Taiwan's industrial PDA trade-in program and European WEEE recycling mechanisms, the total global volume of end-of-life products recovered was 16.04 metric tons, of which 15.55 metric tons entered the recycling and reuse loop, representing a recycling rate of 97%.	120

Topics	Standards Code	Disclosure Indicator	Chapter / Explanation	Page
Supply Chain Management	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Unitech has not yet implemented RBA audit procedures for suppliers, but has established a basic supplier evaluation and management system. This includes measures such as signing the Supplier Social Responsibility Code of Conduct, conducting SAQ self-assessment questionnaires, performing risk assessments, and conducting on-site inspections from time to time. Unitech will continue to strengthen its supply chain sustainability management mechanisms, evaluating the introduction of RBA audits or equivalent third-party review mechanisms as the basis for managing high-risk suppliers. This aims to enhance supply chain compliance and responsibility fulfillment in terms of labor rights, environmental protection, and business ethics.	-
	TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non conformances and (b) other non conformances		-
Materials Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	Unitech has established conflict minerals management procedures in accordance with the OECD Due Diligence Guidance, requiring suppliers to submit relevant documents and maintain ongoing cooperation to ensure the exclusion of minerals from conflict regions. The Company also implements risk identification and supply chain management mechanisms to regularly monitor and address risks associated with critical materials, thereby fulfilling responsible sourcing objectives.	96

Table 2. Activity Metrics

Topics	Standards Code	Disclosure Indicator	Chapter / Explanation	Page
Operating Activities	TC-HW-000.A	Number of units produced by product category	By product category in 2025: Mobile computers of 76,499 units; barcode scanners of 106,470 units.	57
	TC-HW-000.B	Area of manufacturing facilities	Area of manufacturing facilities of Unitech is 2,202.56 square meters	-
	TC-HW-000.C	Percentage of production from owned facilities	88% of products are manufactured in Unitech's own facilities, and 12% of products are manufactured by outsourcing vendors.	-

Note: Using SASB indicators, hardware standards for the technology and communication sector, December 2023 version.

Appendix III TCFD Content Index

Aspects	TCFD Recommended Disclosures	Chapter	Page
Governance	Board of Directors Climate-related risks and opportunities	4.1 Climate Change Response	99-108
	Management's Role in Assessing and Managing Climate-Related Risks and Opportunities	4.1 Climate Change Response	99-108
Strategy	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	4.1 Climate Change Response	99-108
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	4.1 Climate Change Response	99-108
	Describe the resilience of the organization 's strategy, taking into consideration different climate-related scenarios	4.1 Climate Change Response	99-108
Risk Management	Describe the organization's processes for identifying and assessing climate-related risks	4.1 Climate Change Response	99-108
	Describe the organization's processes for managing climate-related risks	4.1 Climate Change Response	99-108
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization 's overall risk management	4.1 Climate Change Response	99-108
Metrics and Targets	Disclose the metrics used by the organization to assess climate -related risks and opportunities in line with its strategy and risk management process	4.1 Climate Change Response	99-108
	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks	4.1 Climate Change Response	99-108
	Describe the targets used by the organization to manage climate -related risks and opportunities and performance against TCFD targets	4.1 Climate Change Response	99-108

Appendix IV Climate-related Information for Listed Companies

No.	Item	Implementation Status / Chapter	Page
1	Describe the board of directors ' and management's oversight and governance of climate-related risks and opportunities.	4.1 Climate Change Response	99-108
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short , medium, and long term).	4.1 Climate Change Response	99-108
3	Describe the financial impact of extreme weather events and transformative actions.	4.1 Climate Change Response	99-108
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	4.1 Climate Change Response	99-108
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	4.1 Climate Change Response	99-108
6	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	4.1 Climate Change Response	99-108
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Internal carbon pricing has not yet been implemented.	-
8	If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	4.2 Energy and GHG Management	99-108
9	Greenhouse Gas Inventory and Assurance Status (Separately Fill Out in 1-1).	4.2 Energy and GHG Management	115

Company GHG Inventory and Assurance Status in the Past Two Years

Year	Scope 1 (tCO2e)	Scope 2 (tCO2e)	Scope 3 (tCO2e)	Total (tCO2e)	Intensity (tCO2e / NT$1 million Revenue of Parent Company in Current Year)
2024	251.7714	461.5024	405.7181	1,118.9919	1,118.9919/2080.999=0.5377
2025	219.2115	494.6856	364.9369	1,078.8340	1,078.8340/2130.168=0.5065

Year	Scope of Assurance	Assurance Organization	Assurance Standards	Assurance Opinion
2024	Parent Company of Unitech	AFNOR Asia Ltd.	ISO 14064-1:2018	Reasonable assurance levels
2025	Parent Company of Unitech	AFNOR Asia Ltd.	ISO 14064-1:2018	Reasonable assurance levels

Appendix V Sustainability Disclosure Indicators - Computers and Peripheral Equipment Industry

No.	Indicator	Indicator Type	Annual Disclosure Status	Chapter	Page
1	Total energy consumption, percentage of purchased electricity, and rate of use of renewable energy	Quantitative	Total Energy Consumption: 5,575 billion joules (GJ) Percentage of Purchased Electricity: 77% Renewable Energy Usage Rate: 0%	4.2 Energy and GHG Management	114
2	Total water withdrawn and total water consumption	Quantitative	Total Water Withdrawal: 7.710 thousand cubic meters (1,000m³) Total Water Consumption: 0 thousand cubic meters (1,000m³)	4.3 Water Resource Management	117
3	Total hazardous waste generated and percentage recycled	Quantitative	In 2025, total hazardous waste generated was 0.78 metric tons; weight recycled was 0.29 metric tons, representing a recycling percentage of 37%.	4.4 Waste Management	120
4	Types of, number of employees in and rate of occupational accidents	Quantitative	In 2025, the Disabling Injury Frequency Rate (FR) was 2.39, with a total of 8 occupational injuries, 0 occupational illness cases, and 0 occupational injury fatalities. The primary injury types were slips/falls, cuts, and pinching/ crushing/ pressing injuries. The ratio of annual occupational injury victims to total employees at year-end was 1.9%.	5.4 Occupational Health and Safety	163
5	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled Note	Quantitative	In 2025, the weight of scrapped products and e-waste was 16.04 metric tons, with a recycling/recirculation percentage of 97%.	4.4 Waste Management	120
6	Description of the management of risks associated with the use of critical materials	Qualitative description	Unitech has established conflict minerals management procedures in accordance with the OECD Due Diligence Guidance, requiring suppliers to submit relevant documents and maintain ongoing cooperation to ensure the exclusion of minerals from conflict regions. The Company also implements risk identification and supply chain management mechanisms to regularly monitor and address risks associated with critical materials, thereby fulfilling responsible sourcing objectives.	3.3 Responsible Supply Chain	96
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	0; In 2025, there were no legal proceedings, penalty cases, or significant monetary losses associated with anti-competitive behavior, anti-trust, monopolistic practices, or violations of fair competition regulations.	2.2 Ethical Corporate Management	50
8	Production by product category	Quantitative	Mobile Computers: 76,499 units. Barcode Scanners: 106,470 units.	2.4 Operational Performance	57

Note: Descriptions including the sale of scraps and the recycling and processing of waste shall be provided.

Appendix VI Independent Assurance Statement

Independent Assurance Statement

UNITECH ELECTRONICS CO., LTD. 2025 SUSTAINABILITY REPORT

The AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This assurance work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR ASIA LTD. (hereinafter referred to as AFNOR ASIA) and UNITECH ELECTRONICS CO., LTD. (hereinafter referred to as UNITECH) are independent entities. Except for the contents described in this independent assurance statement, AFNOR ASIA is not involved in the preparation process of the sustainability report of UNITECH.

RESPONSIBILITIES

UNITECH is responsible for reporting its economic, environmental, and social operating activities and performance in Taiwan and overseas operating locations in its sustainability report (hereinafter referred to as "the Report") in accordance with the declared sustainability reporting standards.

AFNOR ASIA is responsible for providing an independent assurance statement to UNITECH and its stakeholders in accordance with the described scope and method. This statement is for UNITECH use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

The assurance scope of the agreement between UNITECH and AFNOR ASIA includes:

1. The scope of assurance operation is consistent with the scope disclosed in the "UNITECH ELECTRONICS CO., LTD. 2025 SUSTAINABILITY REPORT".
2. AFNOR ASIA performs assurance operation according to the Type 1 assurance of the AA1000 assurance standard (v3), reviewing and evaluating UNITECH's compliance with the AA1000 AccountAbility Principles (2018).
3. The assurance operation includes reviewing and evaluating UNITECH's relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
   - GRI Standards
   - Task Force on Climate-related Financial Disclosures
   - Sustainability Accounting Standards Board Standards

METHODOLOGY

- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for compliance with the GRI Standards for general disclosure and specific topic disclosure.
- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders and the decision-making process for material topics, but did not directly contact external stakeholders.
- All documents, data and information related to the preparation of the Report were verified by the verification team through interviews with relevant personnel.
- The process of reviewing organizational outputs, collecting and managing qualitative and quantitative data disclosed in reports based on a sampling plan.
- By interviewing the responsible personnel of each group, examining and reviewing the relevant documents, materials and information, the verification team evaluated the reasonableness of the sources of supporting materials and evidence for the contents of the Report.

CONCLUSION

◆ **AA1000 Accountability Principles**

Inclusivity

UNITECH has consistently sought stakeholder engagement and established and regularly reviews material topics to develop and achieve responsible and strategic responses to sustainability. The Report fairly discloses environmental, social, and governance information sufficient to support the organization's stakeholder responses and demonstrates concrete practice of principles of inclusivity.

Materiality

UNITECH has established a comprehensive process to systematically identify material topics that have a significant impact on stakeholder concerns and organizational performance, and clearly discloses its priorities and response strategies for each material topic through the Report. In the future, the organization can continue to strengthen the processes and transparency of its decision-making mechanisms for material topics, helping stakeholders to gain a more comprehensive understanding of governance performance and sustainability.

Responsiveness

UNITECH has regularly and irregularly disclosed information on the organization's economic, governance, environmental, and social performance through the Report, its official website, and other publicly available information channels, enabling stakeholders to understand and assess the organization's governance and management performance. Overall, this demonstrates concrete actions in accordance with the principle of responsiveness.

Impact

UNITECH has provided the necessary capabilities and resources to measure, assess, and manage the overall environmental impact of its operations. The Report presents the management performance of the impact in a qualitative and quantitative manner, providing appropriate information for stakeholders to understand the organization's sustainability practices. Overall, it demonstrates concrete practices consistent with the principle of impact.

◆ **Global Reporting Initiative Sustainability Reporting Standards**

Based on the results of the review, it is confirmed that the general disclosures, specific topic disclosures, and material topics management disclosures in the Report have complied with the requirements of the GRI Standards. In the future, the organization can continue to compile and disclose performance on material topics through cross-regional and cross-departmental cooperation, in accordance with domestic and other international reporting requirements, and provide sufficient sustainability information to stakeholders.

◆ **Task Force on Climate-related Financial Disclosures**

Based on the results of the review, the Report has revealed the impact of climate change on the organization's operations, as well as measures to address risks and opportunities. In the future, the organization can monitor and update climate situation information, and continuously assess the responses taken to address risks and opportunities and their potential financial impact.

◆ **Sustainability Accounting Standards Board Standards**

Based on the results of the review, the Report has disclosed relevant information based on the Sustainability disclosure topics & metrics and activity metrics of the SASB Standards. In the future, the organization can continue to collect and disclose information in accordance with the SASB Standards, through cross-regional and cross-departmental cooperation, to provide investors with valuable information.

ASSURANCE OPINION

AFNOR ASIA has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards. Based on the sufficient evidence provided by UNITECH and the facts seen during on-site verification, we adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization. We have summarized the contents of the Report to provide a fair view of UNITECH's relevant operations and specific performance. We believe the focuses on economic, social, and environmental indicators in UNITECH in 2025 are well represented.

ASSURANCE LEVEL

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a Moderate level. The scope and methods are as described in this statement.

For and on behalf of AFNOR：



Dr. August Tsai

The Director for Certification and Assessment

Jul. 15.2026

Verification team: Wen Yi Yen (Lead Verifier), Yu-Sheng Lin (Verifier).

AFNOR Asia Ltd. 20F-2, No. 102, Chung Ping Rd., Taoyuan, Taiwan

Tel.：+886 3 220 0066, Fax：+886 3 220 7889

https://international.afnor.com/en/

AA1000 Licensed Report 000-84/V3-OV1GI


unitech