

TSE: : 3652

Unitech Electronics Co., Ltd.

2024 Annual Report



Annual Report URL :

Taiwan Stock Exchange Market Observation Post System: <http://mops.twse.com.tw>

Corporate's Website: <http://www.ute.com>

Printed on May 20, 2025

1. The Spokesman and Deputy Spokesman :

Spokesman Name : Chang Chia Lin
Title : General Administration Division
Associates
Tel : +886-2-8912-1122
E-mail : invest@tw.ute.com

Deputy Spokesman : Lin Yin Shih
Title : General Administration Division
Financial Director
Tel : +886-2-8912-1122
E-mail : invest@tw.ute.com

2. Address and phone of the Headquarters, Branch, and Plant :

Headquarters, Branch, and Plant	Address	Tel
Headquarters	5F, No. 136, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City 231028	+886-2-8912-1122
Branch	None	None
Plant	5F, No. 136, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City 231028	+886-2-8912-1122

3. Name,address,website and phone of the Stock Transfer Agent :

Name : Taishin Securities Co.,Ltd.
Address : B1,No. 96, Sec. 1, Jianguo N. Rd., Zhongshan Dist., Taipei City 104496
Website : [http:// www.tssco.com.tw](http://www.tssco.com.tw)
Tel : +886-2-2504-8125

4. Name,Firm,address,website and phone of the acting independent auditors :

CPAs : Hu Shen Chieh , Kuo Shao Pin
CPA Firm: Ernst & Young
Address : 9F, No. 333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei City 110208
Website : https://www.ey.com/zh_tw
Tel : +886-2-2757-8888

5. Foreign securities ecxhange corporation listing : None**6. Website: <http://www.ute.com>**

Contents

	Pages
I. Letter to Shareholders	1
II. Corporate Governance Report	7
2.1 Information on the Company's Directors, General Manager, Vice General Managers, Deputy Assistant General Managers, and the Chiefs of all the Company's Divisions and Branch units	7
2.2 Remuneration paid during the most recent fiscal year to Directors , General Manager, and Vice General Managers.....	27
2.3 Implementation of Corporate Governance	34
2.4 Information on CPA (External Auditor) Professional Fees.....	118
2.5 I Information on Replacement of CPAs.....	119
2.6 The Company's President, General managers, and Finance or Accounting Officer have held a position in the independent auditing firm or its affiliates over the past year	120
2.7 Changes in the transfer of share ownership and stock pledge by directors, supervisors, managers, and shareholders who own more than 10% of shares during the most recent year and up to the publication date of the annual report.....	120
2.8 Relationships Among the Top 10 Shareholders	122
2.9 The Combined Shareholdings and Percentage held by the Company, its Directors, Managers, and Directly or Indirectly Controlled Businesses in the same Invested Company	124
III. Capital Overview.....	125
3.1 Capital and Shares.....	125
3.2 Issuance of Corporate Bonds	131
3.3 Issuance of Preferred Shares	131
3.4 Issuance of Global Depositary Receipts.....	131
3.5 Issuance of Employee Stock Warrants	131
3.6 Issuance of New Restricted Employee Shares	132
3.7 Issuance of any Merger and Acquisition Activities (including mergers, acquisitions, and demergers).....	132
3.8 The Status of Implementation of Capital Allocation Plans.....	132
IV. Operational Highlights.....	133
4.1 Business Content	133

4.2 Market and Sales Overview	137
4.3The number of employees, average service years, average age, and educational distribution ratio of employees in the past two years and up to the publication date of the annual report.....	144
4.4 Environmental Protection Expenditure.....	144
4.5 Labor Relations.....	144
4.6 Cyber Security Management	148
4.7 Important Contracts.....	152
V. Review of Financial Conditions, Financial Performance, and Risk Management.....	153
5.1 Analysis of Financial Status	153
5.2 Analysis of Financial Performance.....	154
5.3 Analysis of Cash Flow.....	155
5.4 The effect upon financial operations of any major capital expenditures during the most recent fiscal year	155
5.5 Reinvestment policy in the most recent year, the main causes for profits or losses, its improvement plans and investment plans for the coming year	155
5.6 Analysis of Risk Management of the current fiscal year and up to the publication date of the annual report.....	156
5.7 Other Special Disclosure	162
VI. Special Disclosure.....	163
6.1 Information Related to the Company's Affiliates	163
6.2 The Status of Issuing Private Placement Securities in the most recent year and up to the publication of the annual report.....	163
6.3 Other Necessary Supplementary Notes	163
VII.The occurrence of any events listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report	163

I. Letter to Shareholders

Dear Shareholders,

Thank you for your long-term support and care for Unitech Electronics Co., Ltd. Based on the business philosophies of “integrity, excellence, collaboration and sharing” and the core value of pursuing innovation, the Company focuses on the R&D and manufacturing of “automatic identification data capture products” (AIDC products), and provides the management platform software needed by the Auto Data Capture Products (ADC products), develops related application software and integrated systems demanded by various industries in the ADC field, etc. By establishing domestic and overseas business locations in the name of our own brand “unitech,” and engaging in sales through subsidiaries, we provide customers with technical support and services related to application planning and software/hardware. With over 40 years of experience in global product marketing, we have won the trust and continuous support of our customers.

The global economy in 2024 exhibited moderate growth in the context of the easing inflationary pressure and adjusted monetary policies in various countries. Based on the efforts of all employees, the Company has kept innovating and developing new technologies and continued to launch 5G new generation high-end rugged smartphones, RFID readers, barcode scanners, 3D identification data capturers, and other related hardware products and software applications. In addition to the development of products adopting the Android system, the Company is also proactively involved in the development of reader products certified by Apple MFI to expand its market coverage. In the field of software technology, the Company has kept improving its R&D momentum, focused on the AI applications of data capture and IoT system modules, and developed vertical solutions for industries, further integrated software and hardware applications, improved the value to customers, and built far-reaching partnerships with its global partners, in order to promote the influence and market share of the “unitech” brand in the global market.

We present the operating results of the company's collective efforts in 2024, as well as the outlook for 2025

1. Operating Performance in 2024

1) 2024 business plan results

The Company’s global consolidated operating revenue in 2024 was NT\$2.438 billion,

showing an increase of 8.73% from 2023, and its gross profit attained NT\$783 million, showing an increase of 7.7%. Meanwhile, the gross profit margin remained stable. The overall operating revenue is close to the annual budget target, and through product line integration and gross margin optimization strategies, the Company has successfully improved its internal management efficiency. Thanks to the employee organizational adjustment and the promotion of operating expense control, the overall operating performance has been significantly improved, and the earnings generated exceeded the budget target in the end, hitting a new high record for the past decade, i.e. the earnings per share, NT\$1.25.

The Company's financial indicators remain stable and the Company is financially safe, thereby laying a sound foundation for the future development.

2) Budget Execution

As the financial forecast in 2024 is not available to the public, there is no information about budget execution.

3) Analysis of Income and Expenditures and Profitability analysis in 2024

A. Analysis of Income and Expenditures

Unit: NT\$ thousands

Item \ Year	2023		2024		Difference (%)
	Amount	%	Amount	%	
Operating revenue	2,242,442	100.00%	2,438,169	100.00%	8.73%
Gross profit	727,454	32.44%	783,490	32.13%	7.70%
Operating income	28,787	1.28%	64,565	2.65%	124.29%
Non-operating income and expenses	20,868	0.93%	54,776	2.25%	162.49%
Income before income tax	49,655	2.21%	119,341	4.90%	140.34%
Income tax expense	8,788	0.39%	25,127	1.03%	185.92%
Net income	40,867	1.82%	94,214	3.87%	130.54%
Other comprehensive income(loss),net of income tax	(548)	(0.02%)	3,434	0.14%	(726.64%)
Total comprehensive income	40,319	1.80%	97,648	4.01%	142.19%

B. Analysis of Financial Structure and profitability

Item	Year	2023	2024
Debt Ratio: (Total Liabilities/Total Assets)		23.76%	26.07%
Ratio of Long-Term Capital to Property, Plant and Equipment: (Total Equity+Non-Current Liabilities) / Net Property, Plant and Equipment		541.36%	570.75%
Current Ratio: (Current Assets/Current Liabilities)		391.05%	355.32%
Quick Ratio: ((Current Assets-Inventories-Prepaid Expenses)/ Current Liabilities)		286.52%	263.95%
Return on Equity: (Net Income/Average Shareholders' Equity)		2.25%	5.10%
Net Profit Margin: (Net Income/Net Sales)		1.82%	3.87%
Earnings per Share: (Net Income Attributable to Owners of the Parent Company – Preferred Stock Dividend)/Weighted Average Number of Shares Outstanding		NT\$0.54	NT\$1.25

4) 2024 Research and development status

In 2024, the Company's R&D expenditure was NTD 160 million, and the number of software and hardware R&D personnel was more than 70. Activities were mainly the R&D of automatic identification data capture products, RFID-related products and application technologies, and software. Meanwhile, the Company worked with external strategic partners to acquire technologies faster and leverage R&D resources effectively and extensively through collaboration.

RM300P : High-performance, high-power UHF module

PA768 Explosion-Proof Edition : 5G industrial-grade data collector with Taiwan explosion-proof certification

PA768 Apple VAS Edition : 5G industrial-grade data collector with Apple VAS certification

PA768 Android 14 Edition : 5G industrial-grade data collector upgraded to Android 14

PA768e : 4G industrial-grade data collector with short-range UHF capabilities

EA660 Long Range Scanner : Rugged 5G smartphone featuring long-range barcode scanning functionality

EA660 Accessories : Multi-slot charging cradle and quad-battery charger for enterprise-level deployment

EBrowser v1.0 : Enterprise-grade web browser supporting secure corporate browsing policies and integrated unitech JavaScript SDK for web-based application development

StageGO v2.2 : Enhanced device staging software supporting eSIM management and multiple new-generation models

MoboLink v4.2 : Advanced device management platform featuring drawable functionality in remote desktop

TagAccess v1.0 : Comprehensive RFID reader configuration and management software compatible with Windows, Android, and iOS

ScanBridge v1.0 : Scanner integration software supporting new models including MS822B, SL220 Type-C, MS633, and MS633LR

2. Business Plan for 2024

The Company will continue to launch innovative software and hardware products to expand its business domain and deepen the application of specific industries. We focus on understanding customers' needs and developing complete software and hardware solutions to provide higher value. Meanwhile, the global promotion of successful cases has demonstrated the Company's global market deployment and the advantages of its professional knowledge in the industry.

In 2025, the Company will launch multiple innovative products, including industrial mobile computers, a wearable mobile computer, ring QR code scanner and an iOS Sled QR code scanner, to lock into the warehousing, retail and logistics industries, and further satisfy the needs of industrial automation and digital transformation.

In addition to the existing high-growth product lines such as rugged smartphones, QR code scanner, RFID products, and iOS QR code scanner, with the development of the Internet of Things (IoT), the Company will increase the investment in the solutions of corporate automation production. We not only provide hardware equipment, but also integrate software and professional consulting services to help enterprises improve production efficiency and move towards the goal of smart factory development, in order to expand the market application coverage. The sales volume of the Company's main products is expected to reach 200,000 units in 2025, so that the Company's leadership in the market may be further solidified.

In order to improve market penetration and brand influence, the Company will proactively develop the markets in Japan, Latin America and ASEAN, and has established professional business teams locally to improve market competitiveness through the regional operations. The expansion of these markets is expected to become the main momentum for future operating revenue growth.

Additionally, the Company will continue to deepen the ODM business, and provide

design and manufacturing services for the industrial mobile devices to international brands. Through the OEM/ODM business model, we will expand our customer base and increase our business growth potential, in order to lay a stronger foundation for future development.

The Company will maintain its technological innovation and market-oriented strategies, continue to optimize its products and services, and promote continuous business growth and realize long-term competitive strengths through its global deployment and deep culture in the industry.

3. Future Development Strategy

The small industrial mobile devices of the Company's brand, unitech, have moved from 9th place to 8th place in global brand rankings. In addition to continuously enhancing the localization of the brand in various regions around the world, we pay attention to technological development trends, gain insights into application changes of global customers in different industries, and work more closely with upstream and downstream partners to ensure timely and flexible response. It is hoped that the Company can stay on top of changes, move to a higher level, and further boost the brand competitiveness of unitech despite the turmoil and rapidly changing factors and uncertainties in this era.

4. Impact of the External Competitive Environment, Regulatory Environment, and Macroeconomic Conditions

Global economic growth will slow down in 2025, and enterprises will face challenges from shrinking market demand, rising costs and suppressed profitability. Further, the impact posed by geopolitical conflicts and supply chain interruptions continue to exist, bringing uncertainty to the global operation of enterprises. As the rapid development of artificial intelligence (AI), the Internet of Things (IoT) and digital transformation, competition in the industry is intensifying. Only by continuously innovating can enterprises maintain their leading position in the market.

Meanwhile, countries all over world are proactively promoting ESG (environment, society and corporate governance) related laws and regulations, bringing new compliance requirements and challenges to enterprises engaged in export sales. In this business environment full of challenges and opportunities, enterprises need to be flexible in responding to the pressure from competition, regulatory reforms, and uncertainties in the overall economy.

With its strengths in global deployment over the past decades, the Company can ensure that it will keep abreast of market changes, flexibly respond to challenges, and seize strategic growth opportunities, such as optimization of the supply chain, product innovation, ESG, digital transformation and market expansion. We own an outstanding and experienced team and have full confidence in market changes. We will explore new opportunities and challenge the turbulent environment to continue creating outstanding performance.

The Company would like to thank all the shareholders for their long-term recognition and support. In the new year, we will make breakthroughs based on our solid foundation, going all out to improve, create huge profits for the shareholders, and fulfill our corporate social responsibility.

Sincerely yours,

President Yeh Chia Wen

II. Corporate Governance Report

2.1 Information on the Company's Directors, General Manager, Vice General Managers, Deputy Assistant General Managers, and the Chiefs of all the Company's Divisions and Branch units:

2.1.1 Directors

Director's Information (1)

April 21, 2025 ; Unit : Shares

Title	Nationality	Name	Gender	Date Elected	Term	Date first elected	Shareholding when elected		Current Shareholding		Spouse& Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degree of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
President	R.O.C.	HI-JET INCORPORATION	-	2023.6.16	3 Years	2023.6.16	3,657,726	4.87%	3,657,726	4.87%	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A

Title	Nationality	Name	Gender Age	Date Elected	Term	Date first elected	Shareholding when elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degree of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
President	R.O.C.	Representative: YEH CHIA WEN (Note 1)	Male 61~70	2023.6.16	3 Years	1995.9.1	0	0	0	0	0	0	0	0	Tulane University MBA NCCU Department of Business Administration Department of Resource Engineering, National Cheng Kung University	Chairman of De Jie Investments Co., Ltd. Director of Biofity Pharmaceuticals Inc. Chairman of Shih-teh Organic Pharmaceuticals Co., Ltd. Chairman of Hi-Jet Incorporation Chairman of Hengxuan Co., Ltd. Chairman of Global Mobile Internet Co., Ltd. Chairman of Unitech Computer Co., Ltd. Chairman of Jingho Computer Co., Ltd. Chairman of Jingyong Computer Co., Ltd. CSO of Unitech Electronics Co., Ltd. Chairman of G.M.I. Technology Inc. Director of SmartBee Intelligence Company Ltd. Chairman of Rehear Audiology Company Ltd. Director of GW Electronics Company Ltd. Director of UAV、UEV、UJH、 UCV、UAH、UEH、UIH (Legal representative of the companies above) Director of UTA、UTI、UTJ、UTC	Director	YEH MING HAN YEH BO CHUN	Father-son Father-daughter	N/A

Title	Nationality	Name	Gender Age	Date Elected	Term	Date first elected	Shareholding when elected		Current Shareholding		Spouse& Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degree of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Vice President	R.O.C.	UNITECH COMPUTER CO., LTD.	-	2023.6.16	3 Years	2008.10.8	30,039,000	40.00%	30,039,000	40.00%	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
	R.O.C.	Representative: CHEN RONG HUEI	Male 71~80	2023.6.16	3 Years	2008.10.8	76,000	0.10%	76,000	0.10%	145,000	0.19%	0	0	Institute of Communication Engineering National Yang Ming Chiao Tung University Master Degree of Communication Engineering National Yang Ming Chiao Tung University Host of the Ministry of Communication Project in Telecommunications Research General Manager of business group Unitech Computer Co., Ltd.	Director of Unitech Computer Co., Ltd.	N/A	N/A	N/A	N/A
Director	R.O.C.	UNITECH COMPUTER CO., LTD.	-	2023.6.16	3 Years	2008.10.8	30,039,000	40.00%	30,039,000	40.00%	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
	R.O.C.	Representative: YEH KUO CHUAN	Male 71~80	2023.6.16	3 Years	2008.10.8	1,097,126	1.46%	1,097,126	1.46%	126,709	0.17%	0	0	Department of Electrical Engineering from Da Tong University Master Degree of Business Administration from Da-Yeh University NCCU department of Business Administration Business Engineer of High Tien Co., Ltd.	Director of Unitech Computer Co., Ltd. Chairman of Furong International Investment Co., Ltd. Supervisor of Baisheg Mei Media Co., Ltd.	N/A	N/A	N/A	N/A

Title	Nationality	Name	Gender Age	Date Elected	Term	Date first elected	Shareholding when elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degree of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director	R.O.C.	UNITECH COMPUTER CO., LTD.	-	2023.6.16	3 Years	2008.10.8	30,039,000	40.00%	30,039,000	40.00%	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
	R.O.C.	Representative: LEE YING SIN	Male 71~80	2023.6.16	3 Years	2008.10.8	405,147	0.54%	405,147	0.54%	36,526	0.05%	0	0	Institute of Communication Engineering National Yang Ming Chiao Tung University Master Degree of Business Management from Oklahoma City University NCCU department of Business Administration Telecommunications bureau engineer	Director of Unitech Computer Co., Ltd.	N/A	N/A	N/A	N/A
Director	R.O.C.	HI-JET INCORPORATION	-	2023.6.16	3 Years	2023.6.16	3,657,726	4.87%	3,657,726	4.87%	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
	R.O.C.	Representative: YEH MING HAN	Male 31~40	2023.6.16	3 Years	2016.6.20	234	0.00%	234	0.00%	0	0	0	0	Department of Industrial Design from Da Tong University Business Engineer of G.M.I. Technology Inc.	Director (Legal Representative), Special assistant to the general manager of Realtek Semiconductor Corp. Director (Legal Representative) of Transcend Information Inc. Director (Legal Representative) of Unitech Computer Co., Ltd. Director (Legal Representative) of PIC/S GMP Chairman of De Jia Investment Co., Ltd. Director of Heng Xuan Co., Ltd.	Director Director	YEH CHIA WEN YEH BO CHUN	Father-son Siblings	N/A

Title	Nationality	Name	Gender Age	Date Elected	Term	Date first elected	Shareholding when elected		Current Shareholding		Spouse& Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degree of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director	R.O.C.	HI-JET INCORPORATION	-	2023.6.16	3 Years	2023.6.16	3,657,726	4.87%	3,657,726	4.87%	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
	R.O.C	Representative: YEH BO CHUN	Male 31~40	2020.6.23	3 Years	2018.4.30	0	0	0	0	0	0	0	0	Master degree of Science in Advanced Infrastructure Systems from Columbia University Department of Transportation and Communication of National Cheng Kung University Deputy Mgr of Research Department of KGI INC Chief of Staff , Compensation Manager, and Acting Spokesperson of G.M.I. Technology Inc.	Executive Assistant to CEO of G.M.I. Technology Inc. Director (Legal Representative) Unitech Computer Co., Ltd Supervisor of PIC/S GMP Supervisor of Biofity Pharmaceuticals Inc.	Director Director	YEH CHIA WEN YEH MING HAN	Father-daughter siblings	N/A
Director	R.O.C.	HI-JET INCORPORATION	-	2023.6.16	3 Years	2023.6.16	3,657,726	4.87%	3,657,726	4.87%	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
	R.O.C	Representative: WANG KUO CHANG	Male 51~60	2023.6.16	3 Years	2006.6.14	0	0	0	0	0	0	0	0	Master of Management Sciences, Tamkang University President of De Hong Management Consulting Co., Ltd. Manager of Industrial Bank of Taiwan	President of De Chieh Investment Co., Ltd. Director (Legal Representative) of GMI Technology Inc. Director (Legal Representative) Unitech Computer Co., Ltd	N/A	N/A	N/A	N/A

Title	Nationality	Name	Gender Age	Date Elected	Term	Date first elected	Shareholding when elected		Current Shareholding		Spouse& Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degree of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Independent Director	R.O.C	SU LIANG	Male 71~80	2023.6.16	3 Years	2017.6.15	0	0	0	0	0	0	0	0	Master Degree of Information Management from TamKang University Bachelor of Electrical and Control Engineering of National Yang Ming Chiao Tung University NCCU department of Business Administration Vice President of Ritek Tech Chairman of Taiwan Smart City Solutions Convener of the Supervisory Board of Taipei Computer Association	Chairman and General Director of of Mitac Information Technology Corp. Vice Chairman and General Manager of Mitac Incorporated Director of EasyCard Corp. Supervisor of EasyCard Inc. Director of Far Eastern Electronic Toll Collection Co., Ltd. Director of FETC International Co., Ltd. Director of CECI Engineering Consultants, Inc. Taiwan Independent Director of Mao Bao Inc. Executive Director of the Industry Information Association Director of Mitac Holdings Corp. Director of Mitac Hikari Corp. Director of Mitac(Shanghai) Enterprise Co., Ltd. Chairman of Ho Lee Investment Co.,Ltd. Director of Harbinger III Venture Capital Corp. Director of Harbinger VI Venture Capital Corp. Director of Harbinger VIII Venture Capital Corp. Director of Harbinger IX Venture Capital Corp. Supervisors of Lian Jie II Investment Corp. Chairman of General Resource Co. Chairman of Mitac Advance Technology Corp. Chairman of Mitac Investment China Co., Ltd. Chairman of Aidixun Investment Co., Ltd.	N/A	N/A	N/A	N/A

Title	Nationality	Name	Gender Age	Date Elected	Term	Date first elected	Shareholding when elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degree of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
																Chairman of Mitac Information Holdings Ltd. Chairman of Mitac Information Technology (Singapore) Pte. Ltd.				
Independent Director	R.O.C	CHING, HU-SHIH	Male 71~80	2023.6.16	3 Years	1995.10.27	3,779	0.01%	3,779	0.01%	0	0	0	0	Institute of Chemical Engineering from National Tsing Hua University Associates of UPC Technology Corporation General Manager of Lien Hwa Industrial Holdings Corp. Supervisors of Mitac Holdings Corp. Supervisor of Getac Technology Corp. Director of Synnex Technology International Corp. Director of Paolung International Director of Mitac Inc. Chairman of Youholder Co., Ltd.	Director of China Grain Products Research & Development Institute Independent Director of Tricorntech Corp. Director of Y.S. Educational Foundation Remuneration Committee of Mitac Digital Technology Corp.	N/A	N/A	N/A	N/A
Independent Director	R.O.C	LIU YOU KUO	Male 41~50	2023.6.16	3 Years	2017.9.28	0	0	0	0	0	0	0	0	Advanced Infrastructure Systems from National Yang Ming Chiao Tung University External Lecturer of Department of Electronic Engineering from MING CHI UNIVERSITY External Lecturer of department of Special Education from National Dong Hwa University PhD candidate in the Department of Education and Human Potentials Development, National Dong Hwa University. External Lecturer of iSpan International Inc. (original Institute for Information Industry)	Technical Director and Director of SoftArts INC	N/A	N/A	N/A	N/A

Title	Nationality	Name	Gender Age	Date Elected	Term	Date first elected	Shareholding when elected		Current Shareholding		Spouse & Minor Shareholding		Shareholdin g by Nominee Arrangeme nt		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degree of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Independent Director	R.O.C	HO PO CHUNG	Male 61~70	2023.6.16	3 Years	2008.11.12	0	0	0	0	0	0	0	0	Doctor of Information Engineering, National Chiao Tung University Vice President of Institute for Information Industry Chairman of International Integrated Systems, Inc. Chairman of Trinity Investment Corporation Director of Computer Skills Foundation	Senior Consultant of Taipei Computer Association Independent Director of Terawins, Inc. Director of Knowledge Freeway Co. Ltd. Director of Zi Lian Co., Ltd.	N/A	N/A	N/A	N/A

Note 1 : Where the Chairman and President of the Company or any other equivalents (top management) are the same person or are spouses or relatives within the first degree of kinship, the reason, reasonableness, necessity, and response measures (e.g., increasing the number of independent directors with a majority of directors not serving as employees or managerial officers of the Company) shall be specified. The Chairman of the Company concurrently serves as the CSO for the purpose of promoting operating efficiency and decision implementation. The Chairman communicates with all directors closely and thoroughly on the Company's operating status, plans and guidelines to implement corporate governance. In addition, to enhance the functions of the Board of Directors and strengthen supervision, the Company has adopted the following measures:

- (1) More than half of the directors in the Board do not serve as the Company's employees or managers concurrently.
- (2) The four current independent directors have extensive work experience in the areas of finance and accounting, business management, and relevant industries. They are all eminently capable of serving in their supervisory roles.
- (3) The Company's Audit Committee and Remuneration Committee are both composed of independent directors. These committees offer recommendations upon full discussion for the Board of Directors to make decisions and further fulfill corporate governance.
- (4) Each year, in order to enhance the operation performance of the Board, directors are assigned to take professional director courses provided by external institutions.

Chart 1 : Major shareholders of the institutional shareholders

April 21, 2025

Name of Institutional Shareholders	Major Shareholders
UNITECH COMPUTER CO., LTD	HI-JET INCORPORATION(26.41%).SHIHTEH ORGANIC PHARMACEUTICAL CO., LTD(4.64%).FU RONG INVESTMENT CO., LTD(4.33%).YEH, KUO-CHUAN(3.42%).LEE, YING-SIN(2.69%).TAOTECH CO., LTD(1.61%).TAIWAN SHIN KONG INTERNATIONAL COMMERCIAL BANK HOLDS IN TRUST THE CUSTODY OF YISHENG CO., LTD (1.47%).CHUO MEE YU(1.24%).JIA YUN INVESTMENT CO., LTD(1.20%).CHEN, RONG-HUEI(0.69%)
HI-JET INCORPORATION	DE JIA INVESTMENT CO., LTD (73.09%). YEH, BO-CHUN(14.44%). YEH, MING-HAN(12.45%). YEH JIA WEN(0.02%)

Chart 2 : Chart 1 of Major shareholders of the Company' s major institutional shareholders

April 21, 2025

Name of Institutional Shareholders	Major Shareholders
SHIHTEH ORGANIC PHARMACEUTICAL CO., LTD	TAOTECH CO., LTD (9.95%) .HI-JET INCORPORATION (89.90%)
FU RONG INVESTMENT CO., LTD	YEH KUO-CHUAN(72.76%).ZHANG MEE YUN(27.24%)
TAOTECH CO., LTD	LE HUEI GLOBAL INVESTMENT CO., LTD (33.33%) . SHENG HUEI PROPERTY AGENCY LTD(33.33%). GENIUS WORLDWIDE CORP(33.33%)
JIA YUN INVESTMENT CO., LTD	YEH WEI TING (99.99%)
DE JIA INVESTMENT CO., LTD	YEH, MING-HAN(33.34%). YEH, BO-CHUN(33.33%). YEH WEI TING (33.33%)

Director's Information (2)

1. Professional qualifications and independence analysis of directors and supervisors:

Criteria Name	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
President YEH CHIA WEN	1. Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company. 2. The Chairman and Chief Strategy Officer of the Company, Chairman of De Jie Investments Co., Ltd., Chairman of Biofity Pharmarceuticals Inc, Chairman of Shih-teh Organic Pharmaceuticals Co., Ltd., Chairman of Hi-Jet Incorporation, Chairman of Hengxuan Co., Ltd., Chairman of Global Mobile Internet Co., Ltd., Chairman of G.M.I. Technology Inc., Ltd., Director of GW Electronics Company Limited, Director of SmartBee Intelligence Company Ltd., and Chairman of Rehear Audiology Company Ltd., Chairman of Unitech Computer Co., Ltd., Chairman of Jingho Computer Co., Ltd., Chairman of Jingyong Computer Co., Ltd. 3. Not been a person of any conditions defined in Article 30 of the Company Law.	Not Applicable	0

Vice Chairman CHEN RONG HUEI	1. Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company. 2. Currently serving as Vice Chairman of the Company and Director of Unitech Computer Co., Ltd. 3. Not been a person of any conditions defined in Article 30 of the Company Law.	Not Applicable	0
Director YEH KUO CHUAN	1. Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company. 2. Director of Unitech Computer Co., Ltd, Chairman of Furong International Investment Co., Ltd., Supervisor of Baisheg Mei Media Co., Ltd. 3. Not been a person of any conditions defined in Article 30 of the Company Law.	Not Applicable	0
Director LEE YING SIN	1. Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company. 2. Director of Unitech Computer Co., Ltd. 3. Not been a person of any conditions defined in Article 30 of the Company Law.	Not Applicable	0

Director YEH MING HAN	1. Possess work experience in business and company operations that is required for the job. 2. Director of Unitech Computer Co., Ltd. Chairman De Jia Investment Co., Ltd, Director of Shih-teh Organic Pharmaceuticals Co., Ltd., Director of Heng Xuan Co., Ltd., Director (Legal Representative), Special assistant to the general manager of Realtek Semiconductor Corp., Director (Legal Representative) of Transcend Information Inc. 3. Not been a person of any conditions defined in Article 30 of the Company Law.	Not Applicable	0
Director YEH BO CHUN	1. Possess work experience in business and company operations that is required for the job. 2. Executive Assistant to CEO of G.M.I. Technology Inc., Director of Unitech Computer Co., Ltd, Supervisors of Shih-teh Organic Pharmaceuticals Co., Ltd., Supervisor of Biofity Pharmarceuticals Inc. 3. Not been a person of any conditions defined in Article 30 of the Company Law.	Not Applicable	0
Director WANG KUO CHANG	1. Possess work experience in business and company operations that is required for the job. 2. Currently serving as the President of De Jie Investments Co., Ltd., Director of G.M.I. Technology Inc., Director of Unitech Computer Co., Ltd. 3. Not been a person of any conditions defined in Article 30 of the Company Law.	Not Applicable	0

Independent Director SU LIANG	1. Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company. 2. Chairman and General Director of Mitac Information Technology Corp., Vice Chairman and General Manager of Mitac Incorporated, Director of EasyCard Corp., Supervisors of EasyCard Inc., Director of MiTAC Investment Co., Ltd, Director of Far Eastern Electronic Toll Collection Co., Ltd., Director of FETC International Co., Ltd, Director of CECI Engineering Consultants, Inc. Taiwan., Independent Director of Mao Bao Inc., Managing Director Association for the Advancement of Information Industry, Director of Mitac Holdings Corp., Director of Mitac Hikari Corporation, Director of Mitac (Shanghai) Business Management Co., Ltd, Chairman of Ho Lee Investment Co., Ltd, Director of Harbinger III Venture Capital Corp, Director of Harbinger VI Venture Capital Corp, Director of Harbinger VIII Venture Capital Corp, Director of Harbinger IX Venture Capital Corp, Supervisors of Lian Jie II Investment Corp.. Chairman of General Resources Co., Chairman of Mitac Advance Technology Corp. 3. Not been a person of any conditions defined in Article 30 of the Company Law.	Independence Criteria as follows: 1. Neither the individual, spouse, nor relatives within the second degree of kinship have served as a director, supervisor, or employee of the Company or any related enterprise. 2. The individual, spouse, or relatives within the second degree of kinship (or by another person's name) do not hold any shares in the Company. 3. The individual has not served as a director, supervisor, or employee of any specific related company of the Company (referring to the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations Governing the Appointment of Independent Directors of Public Companies). 4. The individual has not received any remuneration for providing the Company or any related enterprise with business, legal, financial, accounting, or other services in the past two years.	1
--	--	--	-----------------

Independent Director CHING, HU-SHIH	1. Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company. 2. Chairman of China Grain Product Research & Development Institute, Independent Director of Tricorntech Corp., Associates of UPC Technology Corporation, Director of Y.S. Educational Foundation, Remuneration Committee of Mitac Digital Technology Corp., General Manager of Lien Hwa Industrial Holdings Corp., Supervisors of MiTAC Holdings Corp, Supervisor of Getac Technology Corp., Director of Synnex Technology International Corp., Director of Paolung International, Director of Mitac Inc., Chairman of Youholder Co., Ltd. 3. Not been a person of any conditions defined in Article 30 of the Company Law.	Independence Criteria as follows: 1. Neither the individual, spouse, nor relatives within the second degree of kinship have served as a director, supervisor, or employee of the Company or any related enterprise 2. The following are the shareholdings of the shareholders, spouse, and relatives within the second degree of kinship (or those who hold shares in their names) in the company: Shareholder: 3,779 shares/0.01% Spouse: No shares held Relatives within the second degree of kinship: No Shares held 3. The individual has not served as a director, supervisor, or employee of any specific related company of the Company (referring to the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations Governing the Appointment of Independent Directors of Public Companies). 4. The individual has not received any remuneration for providing the Company or any related enterprise with business, legal, financial, accounting, or other services in the past two years.	0
---	---	---	-----------------

Independent Director Liu You-Kuo	1. Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company. 2. Technical Director of SoftArts Inc., Once served as the Supervisors of G.M.I. Technology Inc. 3. Not been a person of any conditions defined in Article 30 of the Company Law.	Independence Criteria as follows: 1. Neither the individual, spouse, nor relatives within the second degree of kinship have served as a director, supervisor, or employee of the Company or any related enterprise. 2. The individual, spouse, or relatives within the second degree of kinship (or by another person's name) do not hold any shares in the Company. 3. The individual has not served as a director, supervisor, or employee of any specific related company of the Company (referring to the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations Governing the Appointment of Independent Directors of Public Companies). 4. The individual has not received any remuneration for providing the Company or any related enterprise with business, legal, financial, accounting, or other services in the past two years.	0
--	--	--	-----------------

Independent Director Ho, Pao-Chung	1. Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company. 2. Currently serving as the Senior Consultant of Taipei Computer Association, Independent Director of Terawins, Inc., Director of Knowledge Freeway Co. Ltd., Director of Zi Lian Co., Ltd., and was the Vice President of Institute for Information Industry, Chairman of International Integrated Systems, Inc., Chairman of Trinity Investment Corporation, and Director of Computer Skills Foundation. 3. Not been a person of any conditions defined in Article 30 of the Company Law.	Independence Criteria as follows: 1. Neither the individual, spouse, nor relatives within the second degree of kinship have served as a director, supervisor, or employee of the Company or any related enterprise. 2. The individual, spouse, or relatives within the second degree of kinship (or by another person's name) do not hold any shares in the Company. 3. The individual has not served as a director, supervisor, or employee of any specific related company of the Company (referring to the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations Governing the Appointment of Independent Directors of Public Companies). 4. The individual has not received any remuneration for providing the Company or any related enterprise with business, legal, financial, accounting, or other services in the past two years.	1
--	--	--	-----------------

2. Diversification and Independence of the Board of Directors:

(1) Diversification of the Board of Directors

A. Diversity policy

The company places great importance on the diversity of the composition of the board of directors. In order to strengthen corporate governance and promote the sound development of the composition and structure of the board of directors, the "Corporate Governance Practices Guidelines" of the company stipulate that the overall abilities that directors should possess are as follows:

- a. Able to make operational judgments professionally.
- b. Ability in accounting and financial analysis.
- c. The ability to operate the management.
- d. Crisis management.
- e. Industrial knowledge.
- f. Global market outlook.
- g. Leadership
- h. Decision-making ability.

The directors have professional backgrounds covering industries, law, finance, management, and other areas of expertise to implement a diversified composition of the board. The members of our board of directors each possess industry expertise as well as professional skills in finance and accounting, marketing, research and development, technology, and business management. For their academic and professional backgrounds, please refer to pages 11-20 of our annual report under the section for board member information.

B. Specific management objectives and achievement status of the diversity policy.

The company values the composition of the board of directors, with the target of having 4 independent directors accounts to 36%, 1 female director accounts to 9%, and 4 directors with accounting or financial expertise sums to 36%. Currently, the composition of the board of directors consists of 1 female director (9%), 4 independent directors (36%), 11 directors with accounting or financial expertise (100%).

Age Distribution of the Board of directors:

31~40 years old : 1 directors

41~50 years old : 2 directors

51~60 years old : 1 directors

61~70 years old : 2 directors

71~80 years old : 5 directors

C. If the number of directors of the same gender on the board of directors of the company is less than one-third, explain the reasons and plan to take measures to improve the gender diversity of directors.

a. Reason explanation

The company has 11 directors according to its articles of association. The current directors were elected by the shareholders at the regular meeting on June 16, 2013. There is only one female director, which complies with the relevant laws and regulations, but still does not reach one-third. Due to the characteristics of the industry, it is not easy to find talents in a short period of time.

b. Take measures

The Company attaches great importance to gender equality in the composition of its board of directors and aims to increase the number of female directors to more than one-third. In the future, the Company will seek recommendations from multiple channels and strive to increase the number of female directors to enhance corporate governance effectiveness and implement a policy of diversity in board membership.

(2) Independence of the Directors:

A. The current Board of Directors of the Company has a total of 11 members, including 4 independent directors, with an independence ratio of 36%.

B. The independent directors all comply with the regulations for independent directors of the Securities and Futures Bureau of the Financial Supervisory Commission. Please refer to the explanation of " Professional qualifications and independence analysis of directors and Independent directors in Part II of Director's Information".

C. Among the eleven directors of the Company, three are relatives within the second degree of kinship, accounting for 27% of the seats on the board of directors, which does not exceed half of the seats on the board of directors. There are no spouses or relatives within the second degree of kinship among the independent directors or between the independent directors and other directors. Therefore, the Company does not fall under any of the circumstances specified in Subparagraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.

2.1.2 Information of General Manager, Vice General Manager, Deputy Assistant General Managers, and the Chiefs of all the Company's Divisions and Branch units

April 21, 2025 Unit : shares ; %

Position	Nationality	Name	Gender	Date first elected	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Remark
					Shares	%	Shares	%	Shares	%			Position	Name	Relationship	
General Manager / Company's General Manager	R.O.C	HSU CHIH TA	Male	2008.10.8	0	0	9,114	0.01%	0	0	Department of Electrical Engineering of FuJen University NCCU Department of Business Administration Deputy General Manager of Unitech Computer Co., Ltd	General Manager (Legal Representative) Xiamen Unitech Computer Co., Ltd.	None	None	None	None
Senior Vice General Manager	R.O.C	CHEN MENG YU	Female	2016.1.1	0	0	0	0	0	0	Sociology of NTU EMBA of NTU Deputy General Manager of HannStar Market Development Manager of HP Taiwan	None	None	None	None	None
Vice General Manager (Note 1)	R.O.C	LU KUANG HUNG	Male	2008.10.8	0	0	0	0	0	0	Master of Business Management in Tulane University Assistant Engineer of TECO Electric & Machinery Co., Ltd Associates of Unitech Computer Co., Ltd	None	None	None	None	None
Associates	R.O.C	TSAO KUO CHENG	Male	2013.3.20	0	0	0	0	0	0	Institute of Management in FuJen University Manager of Unitech Computer Co., Ltd	None	None	None	None	None
Associates	R.O.C	CHOU SHENG YANG	Male	2017.3.1	0	0	0	0	0	0	EMBA of NTU of Technology Department of Electronic Engineering of Chung Yuan Christian University Manager of Unitech Computer Co., Ltd	None	None	None	None	None

Associates	R.O.C	LI MING HSUEH	Male	2018.3.9	0	0	0	0	0	0	Institute of Information Management of DaTong University Department of Business Management of NTU of Technology Manager of Unitech Computer Co., Ltd	None	None	None	None	None
Associates	R.O.C	YEH CHIH HAO	Male	2020.2.5	500,000	0.67%	0	0	0	0	NCCU Master of Department of Business Administration Department of electrical engineering of National Taiwan Ocean University	None	None	None	None	None
Associates	R.O.C	LIU CHIA YI	Male	2020.3.5	10,000	0.01%	0	0	0	0	College of Manager of National Chung-Hsing University Senior Manager Level of Financial Finance Department of Electrical Engineering of Southern Taiwan University	None	None	None	None	None
R&D Division Director	R.O.C	HSU YUAN YING	Female	2021.5.6	0	0	0	0	0	0	PhD of Computer Science and Engineering Telcordia Technologies of National Yang Ming Chiao Tung University Senior Scientist	None	None	None	None	None
Finance and Accounts Supervisor	R.O.C	CHANG CHIA LIN	Female	2017.5.12	0	0	0	0	0	0	Department of Accounting of Feng Chia University Assistant Manager of Ernst & Young of Auditing Service	None	None	None	None	None

Note 1 : Retirement on JUL 5, 2024

2.2 Remuneration paid during the most recent fiscal year to Directors , General Manager, and Vice General Managers

2.2.1 Remuneration to Ordinary Directors and Independent Directors (Individual Disclosure of Names and Remuneration Items)

Unit: NT\$ thousands

Job Title	Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income (%)		Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F+G and ratio to net income (%)		Remuneration from ventures other than subsidiaries or from the parent company
		Base Compensation (A)		Retirement pays and pension (B)		Director profit-sharing compensation (C)		Expenses and perquisites (D)				Employee profit-sharing compensation (G)		Retirement pays and pension (F)		Salary, rewards, and special disbursements (E)						
										The Company								All consolidated entities		The Company		
Director	HI-JET INCORPORATION	0	0	0	0	889	889	0	0	889 0.95%	889 0.95%	0	0	0	0	0	0	0	0	889 0.95%	889 0.95%	無
	Representative: YEH CHIA WEN	3,818	3,818	0	0	0	0	30	30	3,848 4.10%	3,848 4.10%	318	318	0	0	0	0	0	0	4,166 4.44%	4,166 4.44%	2,832
	Representative: YEH MING HAN	0	0	0	0	0	0	25	25	25 0.03%	25 0.03%	0	0	0	0	0	0	0	0	25 0.03%	25 0.03%	30
	Representative: YEH BO CHUN	0	0	0	0	0	0	30	30	30 0.03%	30 0.03%	0	0	0	0	0	0	0	0	30 0.03%	30 0.03%	35
	Representative: WANG KUO CHANG	0	0	0	0	0	0	25	25	25 0.03%	25 0.03%	0	0	0	0	0	0	0	0	25 0.03%	25 0.03%	15

Director	UNITECH COMPUTER CO., LTD.	0	0	0	0	667	667	0	0	667 0.71%	667 0.71%	0	0	0	0	0	0	0	0	667 0.71%	667 0.71%	無
	Representative: YEH KUO CHUAN	0	0	0	0	0	0	30	30	30 0.03%	30 0.03%	0	0	0	0	0	0	0	0	30 0.03%	30 0.03%	21,540
	Representative: LEE YING SIN	0	0	0	0	0	0	30	30	30 0.03%	30 0.03%	0	0	0	0	0	0	0	0	30 0.03%	30 0.03%	
	Representative: CHEN RONG HUEI	1,020	0	0	0	0	0	25	25	1,045 1.11%	1,045 1.11%	0	0	54	54	0	0	0	0	1,099 1.17%	1,099 1.17%	
Independ ent directors	SU LIANG	240	240	0	0	222	222	60	60	522 0.56%	522 0.56%	0	0	0	0	0	0	0	0	522 0.56%	522 0.56%	無
	CHING HU SHIH	240	240	0	0	222	222	55	55	517 0.55%	517 0.55%	0	0	0	0	0	0	0	0	517 0.55%	517 0.55%	無
	LIU YOU KUO	240	240	0	0	222	222	55	55	517 0.55%	517 0.55%	0	0	0	0	0	0	0	0	517 0.55%	517 0.55%	無
	HO PO CHUNG	240	240	0	0	222	222	60	60	522 0.56%	522 0.56%	0	0	0	0	0	0	0	0	522 0.56%	522 0.56%	無
1. Please describe the policy, system, standards and structure in place for paying remuneration to directors and describe the relationship of factors such as the duties and risks undertaken and time invested by the directors to the amount of remuneration paid. 2. In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities / invested enterprises): None																						

Remuneration Range Table

Ranges of remuneration paid to each of the Company's directors	Names of Directors			
	Sum of (A+B+C+D)		Sum of (A+B+C+D+E+F+G)	
	The Company	All consolidated entities H	The Company	All consolidated entities I
Less than NT\$1,000,000	UNITECH COMPUTER CO., LTD. Representative: YEH KUO CHUAN, UNITECH COMPUTER CO., LTD. Representative: LEE YING SIN, UNITECH COMPUTER CO., LTD. Representative: CHEN RONG HUEI, HI-JET INCORPORATION Representative: YEH MING HAN, HI-JET INCORPORATION Representative: YEH BO CHUN, HI-JET INCORPORATION Representative: WANG KUO CHANG, SU LIANG, CHING, HU-SHIH, LIU YOU-KUO, HO PO CHUNG		UNITECH COMPUTER CO., LTD. Representative: YEH KUO CHUAN, UNITECH COMPUTER CO., LTD. Representative: LEE YING SIN, HI-JET INCORPORATION Representative: YEH MING HAN, HI-JET INCORPORATION Representative: YEH BO CHUN, HI-JET INCORPORATION Representative: WANG KUO CHANG, SU LIANG, CHING, HU-SHIH, LIU YOU-KUO, HO PO CHUNG	
NT\$1,000,000 (incl.)~NT\$2,000,000 (excl.)	0	0	UNITECH COMPUTER CO., LTD. Representative: CHEN RONG HUEI	
NT\$2,000,000 (incl.)~NT\$3,500,000 (excl.)	0	0	0	0
NT\$3,500,000 (incl.)~NT\$5,000,000 (excl.)	0	0	0	0
NT\$5,000,000 (incl.)~NT\$10,000,000 (excl.)	HI-JET INCORPORATION Representative: YEH CHIA WEN		HI-JET INCORPORATION Representative: YEH CHIA WEN	
NT\$5,000,000 (incl.)~NT\$10,000,000 (excl.)	0	0	0	0
NT\$10,000,000 (incl.)~NT\$15,000,000 (excl.)	0	0	0	0
NT\$15,000,000 (incl.)~NT\$30,000,000 (excl.)	0	0	0	0
NT\$30,000,000 (incl.)~NT\$50,000,000 (excl.)	0	0	0	0
NT\$50,000,000 (incl.)~NT\$100,000,000 (excl.)	0	0	0	0
NT\$100,000,000 or above	0	0	0	0
Total	11	11	11	11

2.2.2 Remuneration to General Manager and Vice General Managers (Individual Disclosure of Names and Remuneration Items)

Unit: NT\$ thousands

Job title	Name	Base compensation(A)		Profit-sharing compensation (B)		Expenses and perquisites (C)		Remuneration Amount for employee (D)				Sum of A+B+C+D and ratio to net income (%)		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		The company	All consolidated entities	The company	All consolidated entities	The company	All consolidated entities	The company		All consolidated entities		The company	All consolidated entities	
								Cash Bonus	Share bonue	Cash Bonus	Share bonue			
General Manager	HSU CHIH TA	9,132	9,132	1,367	1,367	1,425	1,425	69	0	69	0	11,993 12.78%	11,993 12.78%	None
Chief Strategy Officer	YEH CHIA WEN													
Senior vice General Manager	CHEN MENG YU													
Vice General Manager (Note 1)	LU KUANG HUNG													
Director of R&D Department	HSU YUAN YING													

Note 1 : Retirement on JUL 5, 2024

Remuneration Range Table

Ranges of remuneration paid to each of the Company's supervisors	Names of Supervisors	
	The Company	All consolidated entities E
Less than NT\$1,000,000	YEH CHIA WEN	YEH CHIA WEN
NT\$1,000,000 (incl.)~NT\$2,000,000 (excl.)	LU KUANG HUNG	LU KUANG HUNG
NT\$2,000,000 (incl.)~NT\$3,500,000 (excl.)	CHEN MENG YU HSU YUAN YING	CHEN MENG YU HSU YUAN YING
NT\$3,500,000 (incl.)~NT\$5,000,000 (excl.)	0	0
NT\$5,000,000 (incl.)~NT\$10,000,000 (excl.)	HSU CHIH TA	HSU CHIH TA
NT\$10,000,000 (incl.)~NT\$15,000,000 (excl.)	0	0
NT\$15,000,000 (incl.)~NT\$30,000,000 (excl.)	0	0
NT\$30,000,000 (incl.)~NT\$50,000,000 (excl.)	0	0
NT\$50,000,000 (incl.)~NT\$100,000,000 (excl.)	0	0
NT\$100,000,000 or above	0	0
Total	5	5

2.2.3 Name of the General Manager that distributes the bonuses of the employees :

Dec 31, 2024 Unit: NT\$ thousands

Title	Job Title	Name	Amount of Stock	Amount of Cash	Total	Proportion of total amount to net profit after tax (%)
Manager	General Manager	HSU CHIH TA	0 (Note 1)	429	429	1.06%
	Chief Strategy Officer	YEH CHIA WEN				
	Senior Vice General Manager	CHEN MENG YU				
	Vice General Manager (Note 2)	LU KUANG HUNG				
	Associates	LIN YU YANG				
	Associates	TSAO KUO CHENG				
	Associates	CHOU SHENG YANG				
	Associates	LI MING HSUEH				
	Associates	YEH CHIH HAO				
	Associates	LIU CHIA YI				
	Director of R&D Department	HSU YUAN YING				
	Director of Finance and Accounting Department	CHANG CHIA LIN				

Note 1 : The proposed distribution of earnings for the most recent year is to fully distribute cash bonuses to employees, and no stock dividends will be issued to employees.

Note 2 : Retirement on JUL 5, 2024

2.2.4 Comparison and analysis should be provided to explain the total amount of remuneration paid to the directors, supervisors, general managers, and deputy general managers of the Company and its consolidated subsidiaries in the past two years as a percentage of the individual or separate financial reports' after-tax net income. The analysis should also include an explanation of the policies, standards, and composition of remuneration, the procedures for determining remuneration, and the relationship between remuneration and the Company's operating performance and future risks:

- 1. Analysis of the total remuneration and net profit after tax ratio paid to the directors, supervisors, general manager and deputy general manager of the company and its consolidated subsidiaries in the past two fiscal years.**

Job Title	Total amount of remuneration for 2023 as a percentage of post-tax net income		Total amount of remuneration for 2024 as a percentage of post-tax net income	
	The Company	Consolidated Company	The Company	Consolidated Company
Director	22.11%	22.11%	9.64%	9.64%
General Manager and Vice General Manager	34.73%	34.73%	12.78%	12.78%

- 2. The policy, standards, and composition of remuneration, the procedure for setting remuneration, and the relationship between business performance and future risks with regard to remuneration paid by the Company are as follows:**

(1) Directors' Remuneration

A. Transportation Fees for Attendance:

Transportation fees for attending board meetings are determined with reference to industry standards and are paid based on actual attendance. A payment of NT\$5,000 is made for each board meeting attended.

B. Directors' Compensation:

In accordance with Article 17 of the Company's Articles of Incorporation, if there is a profit in the current fiscal year, up to 2% of the profit may be allocated as directors' compensation. The distribution proposal must be submitted to the shareholders' meeting for approval. If there is an accumulated deficit, the profit must first be used to offset the deficit before allocating compensation to directors as per the stated ratio.

The total amount of directors' compensation is determined after comprehensive consideration of the overall performance of the board,

the company's business results, future operational outlook, and risk profile. The distribution is made following review and approval by the Remuneration Committee and the Board of Directors.

In addition, the Company regularly evaluates the appropriateness of directors' compensation based on the "Regulations for Board Performance Evaluation" and the "Regulations for Directors' Compensation." The evaluation considers each director's basic duties, additional responsibilities, and individual performance to determine the remuneration of each director. All performance assessments and remuneration rationality are reviewed by the Remuneration Committee and the Board of Directors.

(2) Remuneration for the General Manager and Vice General Managers

The remuneration for the General Manager and Vice General Managers includes three components: fixed monthly salary, performance bonuses, and employee compensation. The salary levels are determined with reference to market salary survey reports, the position's standing within the industry, internal scope of responsibilities, and actual contributions to business operations.

The remuneration determination process not only considers the Company's overall operating performance but also evaluates the achievement of individual goals and contributions to corporate performance. Proposals are reviewed by the Remuneration Committee and then submitted to the Board of Directors for approval.

Performance bonuses and employee compensation for managers are directly linked to the Company's operating results. Performance evaluation criteria include comprehensive indicators such as annual revenue, net profit, and earnings per share (EPS). The Company will also review and adjust its overall remuneration system as appropriate, based on actual business conditions and applicable laws and regulations.

2.3 Implementation of Corporate Governance

2.3.1 The State of Operations of the Board of Directors

In 2024, the board of directors held 5 meetings(A), the attendance is shown below:

Job Title	Name	Attendance in person [B]	By proxy	Actual Attendance (%) [B/A]	Remarks
President	HI-JET INCORPORATION YEH CHIA WEN	5	0	100%	
Director	UNITECH COMPUTER CO., LTD. CHEN RONG HUEI	5	0	100%	
Director	UNITECH COMPUTER CO., LTD. YEH KUO CHUAN	5	0	100%	
Director	UNITECH COMPUTER CO., LTD. LEE YING SIN	5	0	100%	
Director	HI-JET INCORPORATION YEH MING HAN	5	0	100%	
Director	HI-JET INCORPORATION YEH BO CHUN	5	0	100%	
Director	HI-JET INCORPORATION WANG KUO CHANG	5	0	100%	
Independent Director	SU LIANG	5	0	100%	
Independent Director	CHING, HU-SHIH	4	1	80%	
Independent Director	LIU YOU-KUO	5	0	100%	
Independent Director	HO PO CHUNG	5	0	100%	

Other matters to be recorded :

1. In accordance with Article 14-3 of the Securities and Exchange Act, any resolutions passed by the Board of Directors that fall under the scope of Article 14-3 or any other matters where independent directors have expressed opposition or reservation and such opinions are recorded or provided in writing, shall be disclosed with the date, period, content of the proposal, all independent directors' opinions, and the company's handling of such opinions :

Board Date	Period	Proposal Content	All Independent Directors Opinion	Handling the opinion of the Independent Directors
January 17, 2024	5 th meeting of 6 th term	Proposal for the Company's 2024 business plan.	Independent Director Su Liang: 1. Did the low operating revenue in 2023 of the subsidiary in the USA create an inventory obsolescence risk? The Management Department responded. 2. Share the opportunities and risks posed to us by the geopolitical considerations. The Manager Department answered it and engaged in a constructive discussion.	Upon the consultation, all directors agreed and passed without objection.
		The proposal for amendments to certain provisions of the Company's "Corporate Governance Best Practice Principles."	Independent Director Ching Hu Shih: Interpretation of certain text. The Management Department responded.	Upon the consultation, all directors agreed and passed without objection.
March 22, 2024	6 th meeting of 5 th term	Proposal for the "performance bonus" for 2023 and the "annual salary adjustment"	Independent Director Su Liang: Expressing opinions on behalf of the Remuneration Committee: The Company may consider contributing one additional month's salary to each assistant vice president, subject to the	As the chairman of the board abstained from the meeting, the convener of the Remuneration Committee, Su Liang, provided the explanation, the proposal was unanimously approved by the other directors attending the meeting.

Board Date	Period	Proposal Content	All Independent Directors Opinion	Handling the opinion of the Independent Directors
		for 2024 for the Company's managerial officers.	individual assistant vice president's annual performance, lest the average salary of the assistant vice presidents fall below current industry standards.	
August 6, 2024	8 th meeting of 6 th term	Proposal for the distribution of "employee remuneration" for the Company's managerial officers for 2023.	Independent Director Su Liang: 1. The convener of the Remuneration Committee, Independent Director Su Liang, provided explanation on behalf of the Remuneration Committee: A. The Remuneration Committee has approved the proposal of the management department and submitted it to the Board of Directors for discussion and resolution. B. According to the amendments to the Securities and Exchange Act passing the final reading, a TWSE/TPEX listed company shall allocate fund from its earnings as remuneration to entry-level employees. The Company shall establish a sound and appropriate employee remuneration system to address such situation as early as possible.	The Chairman of the Board of Directors also served as the Chief Strategy Officer, and had a conflict of interest, and thus recused himself from the discussion and voting. After Director Su Liang, the convener of the Remuneration Committee, provided the explanation, the proposal was unanimously approved by the other directors attending the meeting.
			2. The Management Department responded that it will take into account the opinions of the Remuneration Committee, as well as the "Employee Remuneration" and "Employee Performance Bonus" system, before providing its feedback.	

Board Date	Period	Proposal Content	All Independent Directors Opinion	Handling the opinion of the Independent Directors
		The proposal for changing the custodian of the company seal and authorized signatory's seal exclusive for the endorsement/guarantee.	1. Discussion on the issue of change of the custodian of the company seal and authorized signatory's seal exclusive for the endorsement/guarantee proposed by Independent Director Ching, Independent Director Su, Independent Director He and Director Yeh. 2. The Management Department provided the explanation separately.	Upon the consultation, all directors agreed and passed without objection.

2.The implementation status of directors' abstention from related-party transactions shall be disclosed, including the name of the director, the content of the agenda, the reason for abstention from benefiting, and the voting status of the director:

Director Name	Board Date	Content of the agenda	The reason for abstention from benefiting	Voting status of the director
YEH CHIA WEN	March 11, 2024	Proposal for the "performance bonus" for 2023 and the "annual salary adjustment" for 2024 for the Company's managerial officers.	The Chairman and the CSO, as this is related to his own interest.	He left the meeting to avoid discussion and voting. Independent Director Su Liang acted as a proxy to consult with the other attending directors, the resolution was approved by all without objection.
YEH CHIA WEN	August 6, 2024	Proposal for the distribution of "employee remuneration" for the Company's managerial officers for 2023.	The Chairman and the CSO, as this is related to his own interest.	He left the meeting to avoid discussion and voting.

Director Name	Board Date	Content of the agenda	The reason for abstention from benefiting	Voting status of the director
				Independent Director Su Liang acted as a proxy to consult with the other attending directors, the resolution was approved by all without objection.
YEH KUO CHUAN	August 6, 2024	Salary adjustment for managerial officers' job changes.	A relative of the project manager	Recused from the discussion and voting. After the chair consulted all the directors present, the proposal was approved unanimously.

3.Implementation status of the board of directors' evaluation:

Evaluation Week	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation content
Once every year	January 1, 2024~ December 31, 2024	Board of Director	Member self-evaluation	A. Level of participation in the company operations. B. Improving the quality of the board of directors' decisions. C. Composition and structure of the board of directors. D. Appointment and continuous education of directors. E. Internal control.
Once every year	January 1, 2024~ December 31, 2024	Individual Director	Member self-evaluation	A. Understanding the company's goals and mission. B. Aware of the director's responsibilities.

Evaluation Week	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation content
				C. The level of participation in company operations. D. Internal relationship management and communication. E. Professionalism and continuous education of directors. F. Internal Control.
Once every year	January 1, 2024~ December 31, 2024	Compensation Committee	Member self-evaluation	A. Level of participation in the company operations. B. Aware of the compensation committees ' responsibilities. C. Improving the quality of the compensation committees ' decisions. D. The composition and member selection of the the compensation committee. E. Internal control.
Once every year	January 1, 2024~ December 31, 2024	Audit Committee	Member self-evaluation	A. Level of participation in the company operations. B. Aware of the audit committees ' responsibilities. C. Improving the quality of the audit committees ' decisions. D. The composition and member selection of the the audit committee. E. Internal control.

- (1) Pursuant to the "Board of Directors' Performance Evaluation Operating Procedures" of this Company, the Board of Directors conducted a self-assessment and the evaluation was carried out by the General Manager's Office. The results were reported to the 11th meeting of the 6th board of directors held on March 4, 2025.
- (2) The performance evaluation results of the Board of Directors and directors of this Company for the year 2024 were between 4 (excellent) and 5 (outstanding) in all aspects, demonstrating

the overall effectiveness of the Board of Directors and directors in good corporate governance.

(3) The performance evaluation results of the compensation committee of the company for the year 2024 were 5 (outstanding) in all aspects, demonstrating the overall effectiveness of the compensation committee in good corporate governance.

(4) The performance evaluation results of the audit committee of the company for the year 2024 were 5 (outstanding) in all aspects, demonstrating the overall effectiveness of the audit committee in good corporate governance.

4. Evaluation of the goals and execution of strengthening the functions of the board of directors in recent years (such as the establishment of the audit committee, enhancing information transparency, etc.):

(1) The Company has established communication channels between the independent directors and the certified public accountants, with meetings held prior to the issuance of financial reports, and the certified public accountants provide the independent directors with the results of their audits, differences between the unaudited and audited financial statements, as well as the latest legal and tax information and their impact on the Company's operations, for reference. Two meetings were held in 2024 and 2025 up until the date of the annual report's publication.

(2) The Company's management reports to the Board of Directors at every meeting on the progress of the implementation of the previous meeting's resolutions and the current operating status, to facilitate the Board of Directors in fully understanding the progress of implementation and the fulfillment of management decisions. Ten meetings were held in 2024 and 2025 up until the date of the annual report's publication.

(3) The Board of Directors revised the Company's relevant regulations in response to the Company's actual operational needs in 2024 and 2025, including the "Internal Control System", "Internal Audit System", "Articles of Incorporation", "Board of Directors Meeting Rules of Procedure", "Operating Procedure for Preparation and Assurance of Sustainability Report", "Corporate Governance Best Practice Guidelines" and "Audit Committee Organization Regulations" to achieve compliance with legal requirements.

2.3.2 The State of Operations of the Audit Committee :

Following the fifth board of director election (June 23, 2020), our company established the first Audit Committee. After the shareholders' meeting on June 16, 2024, the comprehensive re-election of directors, the term of the current committee members will be from June 16, 2024 to June 15, 2026. The members of the committee are four independent directors, and one of them is elected as the convener and chairman of the meetings. The operation follows the "Audit Committee Organization Regulations" of our company."

The Audit Committee held 4 meetings during the year 2024(A), the attendance of independent directors is as follows:

Title	Name	Attendance in person(B)	By proxy	Actual Attendance (B/A) (%)	Remarks
Independent Director	SU LIANG	4	0	100%	Elected on June 16, 2024. Elected as the convener and chair of the meeting upon the resolution of the Audit Committee on August 4, 2024.
Independent Director	CHING HU-SHIH	4	0	100%	Elected on June 16, 2024.
Independent Director	LIU YOU-KUO	4	0	100%	Elected on June 16, 2024.
Independent Director	HO PO CHUNG	2	0	100%	Elected on June 16, 2024.

Other matters to be recorded:

1. If any of the following circumstances occur in the operation of the Audit Committee, the date of the board of directors, the term, the content of the agenda, the decision of the Audit Committee, and the company's handling of the Audit Committee's opinions shall be described:

(1) Matters listed in Article 14-5 of the Securities Exchange Act :

Date of meeting	Meeting Content	Independent Director's objections	Meeting's Result	Handling of the audits committee's opinion
March 11, 2024 3th term of the 2st meeting	1. Resolved the proposal for the Company's "effectiveness evaluation of internal control system" and "Statement	The independent director has no objections.	All attending committee members unanimously agreed and	The Board of Directors has passed the proposal without

	on Internal Control System” for 2023		the decision will be submitted to the board of directors for approval.	objection based on the recommendation of the Audit Committee.
	2.Resolved the proposal for the Company’s business report, parent-only financial statements, and consolidated financial statements for 2023.	1. Independent Director Ching states that the contents of the business report may be expanded to include the business policy and important production and sales policies, etc. for the coming year. The framework of a report to shareholders may be adopted. 2. Independent Director Su states that the Company must prepare for the future carbon tax levied on the Company’s exports to Europe. 3. Independent Director Su inquired about the principle of depreciation and amortization for the Company’s tooling. 4. Independent Director Ching inquired about how to deal with		

		the residual value if the Company's tooling is no longer usable in advance. The above-mentioned managerial departments and CPA Guo were explained separately, and necessary adjustments and improvements will be made.		
	3.Resolved the proposal for the Company's earnings distribution for 2023.	The independent director has no objections.		
	4.Resolved the proposal for the appointment and remuneration of the Company's CPAs for 2024.	The independent director has no objections.		
	5. Resolved the proposal for the process of prior approval and general policy regarding the non-assurance services provided by Ernst & Young and its affiliates.	The independent director has no objections.		
May 6, 2024 4th term of the 2st meeting	1.Resolved the proposal for the Company's consolidated financial statements for Q1 2024.	1. Member Su inquired about the overview of operations of Altilux invested by the Company. The Management Department responded.	All attending committee members unanimously agreed and the decision will be submitted to the board of directors for	The Board of Directors has passed the proposal without objection based on the recommendation of the Audit Committee.

		2. Member Su and Member Ching inquired about the foreign exchange gain and foreign currency held, separately. The Management Department responded. 3. Member He inquired whether there was any applicable R&D investment credit. The Management Department responded.	approval.	
	2. Resolved the proposal for the partial amendment of the “Audit Committee Organization Regulations.”	The members have proposed discussions and clarification on the definitions of the text in the regulations to improve the understanding of the regulations.		
August 6, 2024 5th term of the 2st meeting	1.Resolved the proposal for the Company’s consolidated financial statements for Q1 2024.	1. Independent Director Su inquired whether the inventory is affected by the USD exchange rate. 2. Independent Director He inquired about the reason for	All attending committee members unanimously agreed and the decision will be submitted to the board of directors for approval.	The Board of Directors has passed the proposal without objection based on the recommendation of the Audit Committee.

		the slight decline in gross margin from the previous year. 3. Independent Director He inquired about the Company's current net worth per share. 4. Independent Director Su and Independent Director He inquired about the foreign exchange gain and foreign currency holdings, separately. The above were explained by the Management Department separately.		
	2. Resolved the service remuneration for the 2023 transfer pricing report of the Company and the subsidiaries, UTA and UTI, and the Group's master file report.	The independent director has no objections.		
November 7, 2024 6th term of the 2st meeting	1.Resolved the proposal for the Company's consolidated financial statements for Q3 2024..	1. Independent Director Su inquired about the frequency of the evaluation on the foreign exchange rate of Artilux Inc..	All attending committee members unanimously agreed and the decision will be submitted to	The Board of Directors has passed the proposal without objection based on the recommendation

		2.Independent Director Ching inquired whether ISO27001 is included in the audit. The above were explained by the Management Department separately.	the board of directors for approval.	of the Audit Committee.
	2.Resolved the establishment of the “Operating Procedure for Preparation and Assurance of Sustainability Report” of the Company.	The independent director has no objections.		
	3. Resolved the proposal for the amendments to the Company’s internal control system and internal audit system.	1. Independent Director Su inquired whether the Company has appointed the Chief Sustainability Officer and any full-time personnel for the greenhouse gas inventory. 2. Independent Director Ching inquired about the schedule of assurance for the sustainability report. 3. Independent Director He inquired about the suggestion		

		on inclusion of the Sustainable Development Team into the organizational structure. The above were explained by the Management Department separately; the Sustainable Development Team will be incorporated into the organizational structure per the suggestions.		
--	--	--	--	--

(2) Other resolutions that were not approved by the Audit Committee but were passed by more than two-thirds of all directors present at the meeting, excluding the aforementioned matters: None

2. The execution status of independent directors' recusal from voting on matters related to conflicts of interest shall be described, including the name of the independent director, the content of the matter, the reason for recusal, and whether the director participated in the voting: None

3. The communication between the independent directors and the internal audit director and accountant of the company:

The communication was smooth, and it achieved consistent conclusions.

(1) Communication between independent directors and accountants:

The independent directors of the company communicate with the accountants at least once a year through face-to-face meetings (without other directors and management present). The accountants report to the independent directors on the financial condition, overall operation, and internal control audit of the company and its subsidiaries and explain and communicate fully on the major adjusting entries and recent regulatory revisions, if any. If necessary, additional meetings can be convened for communication.

When there is major investment, financing matters, or before the issuance of financial reports, the independent directors will communicate with the accountants first, and the communication is good. The summary is as follows:

Date of meeting	Nature of the Content	Meeting Content	Independent Director's result	Handling of the Independent Director
March 4, 2024	Individual face-to-face communication meeting.	1.Communication with Corporate Governance Unit. (1) The independence of the CPAs and prior consent for the non-Assurance Services (2) Content of the Client. Representation Letter. (3) Audit Scope of the Group. (4) Execution and Results of Internal Control Testing. (5) Transactions and Relationships with Related Parties. (6) Other issues to be audited. (7) Key Audit Matters. (8) Audit Differences. (9) Expected Audit Opinion for 2024. 2. Taxation laws update. 3. Update of IFRS. 4. Introduction to the amendments to the 12th Corporate Governance Evaluation System.	The independent directors have understood the content of the explanations provided by the auditors and did not make any other suggestions.	None

(2) The communication between the independent directors and the internal audit director of the Company is primarily carried out through the following three methods:

A.The independent directors and the internal audit director arrange face-to-face communication at least once every quarter, with the audit director reporting on the internal audit operation. If necessary, meetings may be convened at any time to discuss.

B.Perform various project audits or further analyze the content of previous audit reports in accordance with the instructions of the independent directors.

C.Directly communicate through phone or email.

The key points of communication between the independent directors and the internal audit director and the subsequent execution and handling are summarized as follows :

Date	Communication Key Point	Execution Results
January 17, 2024	Audit Business Execution Report for October-December 2023	The independent directors have no objection on the Audit Manager's Report.
March 11, 2024	Audit Business Execution Report for January-2024 Execution Results Report of Internal Control Self-Assessment for 2023	The independent directors have no objection on the Audit Manager's Report.
May 6, 2024	Audit Business Execution Report for February-March 2024	The independent directors have no objection on the Audit Manager's Report.
August 6, 2024	Audit Business Execution Report for April-June 2024	The independent directors have no objection on the Audit Manager's Report.
Novemeber 7, 2024	Audit Business Execution Report for July-September 2024 Audit Plan for 2025	The independent directors have no objection on the Audit Manager's Report.

4.Key Points Work of the Audit Committee :

The Audit Committee composed of 3 independent directors, is responsible for ensuring appropriate expression of the company's financial reports, selecting (removing) auditors and evaluating their independence and performance, effective implementation of internal control, compliance with relevant laws and regulations, and risk management of the company's existing or potential risks. Its main responsibilities are as follows:

- (1) Establishing or revising internal control systems in accordance with Article 14-1 of the Securities and Exchange Act.
- (2) Assessing the effectiveness of internal control systems.
- (3) Establishing or revising processing procedures for significant financial transactions involving acquisition or disposal of assets, derivative transactions, fund lending, endorsement or guarantee for others, in accordance with Article 36-1 of the Securities and Exchange Act.
- (4) Matters involving self-interest of directors.
- (5) Significant asset or derivative transactions.
- (6) Significant fund lending, endorsement, or guarantee.
- (7) Offering or privately placing equity securities.
- (8) Appointment, removal, or compensation of auditors.
- (9) Appointment or removal of financial, accounting, or internal audit managers.
- (10) Annual and semi-annual financial reports.
- (11) Other significant matters as stipulated by the company or competent authorities.

2.3.3 Corporate Governance-Implementation Status and Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary Description	
1. Has the company establish and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		The Company has established the Corporate Governance Best-Practice Principles based on "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies" and the information has been disclosed on the Company's website and the Public Information Observation System.	The company is currently following the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies without any discrepancies.
2. Shareholding Structure and Shareholders' Rights				
(1) Does the Company have Internal Operation Procedures for handling shareholders' suggestions, concerns, disputes and litigation matters. If yes, have these procedures been implemented accordingly?	V		(1) The Company has established the "Corporate Governance Best-Practice Principles" which require designated personnel to handle shareholders' suggestions, inquiries, and disputes in a proper manner. Currently, the spokesperson, deputy spokesperson, and shareholder services unit are responsible for handling shareholders' suggestions and shareholder-related matters. Additionally, the Company's website provides an independent director mailbox to allow shareholders to express their suggestions fully.	The company is currently following the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies without any discrepancies.
(2) Does the Company know the identity of its major shareholders and the parties with ultimate control of the major shareholders?	V		(2) The Company obtains the ultimate controller's list through the shareholder registry provided by the shareholder services agent and maintains close communication with major shareholders.	
(3) Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?	V		(3) The Company has established regulations regarding subsidiary management and maintains an understanding of their operational status. Additionally, subsidiaries have their own internal control operation guidelines according to operational needs, and the parent company conducts periodic audits.	
(4) Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	V		(4) The Company has established the "Internal Major Information Processing Procedures" and conducts promotion activities to prevent insiders from violating laws and regulations.	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons																												
	Yes	No	Summary Description																													
3. Composition and responsibilities of the Board of Directors (1) Have a diversity policy and specific management objective been adopted for the Board of Directors and have they been fully implemented?	V		(1) The company has formulated a policy on board diversity in the " Corporate Governance Best-Practice Principles " and has publicly disclosed and implemented it on the company's website and on the Market Observation Post System. The board members have different areas of expertise and are all accomplished in their respective fields. There are also 3 independent directors, as shown in the following table : <table><tr><th>Diversified Core Projects Job Title</th><th>Name</th><th>Gender</th><th>Operation management</th><th>Leadership</th><th>Industry knowledge</th><th>Financial Accounting</th></tr><tr><td>President and Legal Representative of Director</td><td>YEH CHIA WEN</td><td>Male</td><td>V</td><td>V</td><td>V</td><td>V</td></tr><tr><td>Deputy Chairman and Legal Representative of Director</td><td>CHEN RONG HUEI</td><td>Male</td><td>V</td><td>V</td><td>V</td><td>V</td></tr><tr><td>Legal Representative of Director</td><td>YEH KUO CHUAN</td><td>Male</td><td>V</td><td>V</td><td>V</td><td>V</td></tr></table>	Diversified Core Projects Job Title	Name	Gender	Operation management	Leadership	Industry knowledge	Financial Accounting	President and Legal Representative of Director	YEH CHIA WEN	Male	V	V	V	V	Deputy Chairman and Legal Representative of Director	CHEN RONG HUEI	Male	V	V	V	V	Legal Representative of Director	YEH KUO CHUAN	Male	V	V	V	V	The company is currently following the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies without any discrepancies.
Diversified Core Projects Job Title	Name	Gender	Operation management	Leadership	Industry knowledge	Financial Accounting																										
President and Legal Representative of Director	YEH CHIA WEN	Male	V	V	V	V																										
Deputy Chairman and Legal Representative of Director	CHEN RONG HUEI	Male	V	V	V	V																										
Legal Representative of Director	YEH KUO CHUAN	Male	V	V	V	V																										

Evaluation Item	Implementation Status						Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons		
	Yes	No	Summary Description						
			Diversified Core Projects Job Title	Name	Gender	Operation management	Leadership	Industry knowledge	Financial Accounting
			Legal Representative of Director	LEE YING SIN	Male	V	V	V	V
			Legal Representative of Director	YEH MING HAN	Male	V	-	V	V
			Legal Representative of Director	YEH BO CHUN	Female	V	-	V	V
			Legal Representative of Director	WANG KUO CHANG	Male	V	V	V	V
			Independent Director	SU LIANG	Male	V	V	V	V
			Independent Director	CHING, HU-SHIH	Male	V	V	V	V
			Independent Director	LIU YOU KUO	Male	V	V	V	V

Evaluation Item	Implementation Status						Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons									
	Yes	No	Summary Description													
			Diversified Core Projects Job Title <table><tr><th>Name</th><th>Gender</th><th>Operation management</th><th>Leadership</th><th>Industry knowledge</th><th>Financial Accounting</th></tr><tr><td>HO PO CHUNG</td><td>Male</td><td>V</td><td>V</td><td>V</td><td>V</td></tr></table> The members of the Board of Directors has taken into account diversity in various aspects and developed appropriate diversity policies based on the operations, business models, and development needs, including but not limited to the following two major criteria: A. Basic conditions and values: gender, age, nationality, and culture, etc B. Professional knowledge and skills: professional backgrounds (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience, etc. The overall capabilities that the Board of Directors should possess include: A. Operational judgment ability B. Accounting and financial analysis ability C. Management ability D. Crisis management ability E. Industry knowledge F. International market perspective G. Leadership ability H. Decision-making ability In the current sixth term of the Board of Directors, there is only one employee director, one female director, and four independent directors (accounting for 36% of the total number of directors). The age distribution is as follows: 5 directors are between 71-80 years old,	Name	Gender	Operation management	Leadership	Industry knowledge	Financial Accounting	HO PO CHUNG	Male	V	V	V	V	
Name	Gender	Operation management	Leadership	Industry knowledge	Financial Accounting											
HO PO CHUNG	Male	V	V	V	V											

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary Description	
(2) Has the Company voluntarily established other functional committees in addition to the Remuneration Committee and the Audit Committee?		V	2 directors are between 61-70 years old, 1 director is between 51-60 years old, 2 director is between 41-50 years old, and 1 directors are between 31-40 years old, with an even distribution. (2) According to the "Corporate Governance Best Practice Principles," the company has set up a Remuneration Committee and an Audit Committee based on the size of the board and the number of independent directors.	
(3) Hss the Company established rules and methodology for evaluating the performance evaluations on an annual basis,and submitted the results of performance evaluations to the Board of Directors and used them as reference in determining salary/compensation for individual directors and their nomination and additional office terms?	V		(3) The company's board of directors operates smoothly and effectively. In 2024, the board conducted an internal self-evaluation according to the company's "Board of Directors Performance Evaluation Regulations." The evaluation was conducted by the General Manager's Office and the results were reported to the 6th meeting of the sixth board of directors on March 4, 2025.	
(4) Does the Company regularly evaluate its external auditors' independence?	V		(4) The company conducts an annual evaluation of the independence of its accountants. The accounting supervisor lists the accountant's education and experience, professional qualifications, and evaluation items, including financial interests, financing and guarantees, business relationships, personal and family relationships, employment relationships, gifts and special offers, rotation of signing accountants, non-audit services, accountant independence statements, and Audit Quality Indicators (AQIs). The accountant and independent directors had a face-to-face meeting arranged on March 4, 2025, to explain each of the five dimensions of the AQIs (professionalism, quality control, independence, supervision, and innovation) and report to the board for discussion. The independence evaluation of the accountants for 2024 was submitted to and approved by the 6th meeting of the sixth board of directors on March 11, 2024.	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary Description	
4. Does the TWSE/TPEX listed company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility corporate governance practices(including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations,organizing board meetings and annual general meetings of shareholders as required by laws,and compiling minutes of board meetings and annual general meetings)?	V		(1) The company has appointed a dedicated person to handle corporate governance-related matters, and will work with the General Manager's Office and the Finance Department to complete the following corporate governance-related matters in accordance with legal procedures and statutory deadlines. (2) On March 22, 2023, the Board of Directors approved the appointment of Ms. Jialing Zhang, Associates of the General Administration Division, as the "Corporate Governance Supervisor" of the Company. Her qualifications meet the requirements of Article 21 of the " Taiwan Stock Exchange Corporation Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers " and she has served as the head of the company's governance-related unit for more than three years.	The company is currently following the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies without any discrepancies.
5. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers,etc.) and created a stakeholders section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues?	V		Our company has a spokesperson and a deputy spokesperson who serve as communication channels for the company's external communication. The company website also has a stakeholder section that provides email addresses and phone numbers for the spokesperson, deputy spokesperson, and independent directors, ensuring that communication channels between stakeholders and the company are unobstructed. The company also issues regular business status press releases each month and publishes them on the website. In 2024, we issued 19 important announcements onthe Market Observation Post System.	The company is currently following the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies without any discrepancies.
6. Has the Company appointed a professional shareholder service agent to handle matters related to its shareholder meetings?	V		The company has appointed the Shareholder Services Department of Taishin International Bank to assist with the arrangements for shareholder meetings.	The company is currently following the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies without any discrepancies.
7. Information Disclosure (1) Has the Company established a corporate website to disclose information regarding its financials, business, and corporate governance status?	V		(1) Information related to financial operations and corporate governance is entered into designated websites as required by regulations. In addition, the company has set up a website to regularly disclose this information	The differences are as follows: The annual financial

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary Description	
(2) Does the company use other information disclosure channels (e.g. maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokesmen, webcasting investors conference etc.)? (3) Does the company publish and report its annual financial report within two months after the end of the fiscal year, and publish and report its financial report s for the first,second,and third quarters as well as operating statements for each month before the specified deadlines?	V		(2) The company has set up Chinese and English websites, with dedicated personnel responsible for collecting and disclosing company information and has implemented a spokesperson system effectively. (3) The Company's announcement and filing deadlines are as follows: A. Annual Financial Report: Within 75 days after the end of the fiscal year. B. First, Second, and Third Quarter Financial Reports: Within 45 days after the end of each respective quarter. C. Monthly Operating Results: By the 10th day of the following month.	report has not been announced or filed in advance at present. Future considerations for early disclosure will be evaluated based on actual needs.
8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for directors and supervisors)?	V		(1) Employee Rights: The company treats employees with integrity and protects their rights in accordance with relevant laws and regulations such as the Labor Standards Act. A. We value employee welfare and have established a Employee Welfare Committee. B. We hold regular on-the-job training sessions and study groups to enhance employee skills and management knowledge. C. We respect gender equality in the workplace and have established a comprehensive "Sexual Harassment Prevention, Complaint and Punishment Regulations," as well as a complaint handling mechanism. D. We strictly comply with the "Occupational Safety and Health Act" regulations, providing colleagues with fire and emergency safety training, regulating equipment maintenance, and ensuring employee workplace safety. (2) Employee Care: In addition to comply with legal regulations, the company has implemented good welfare measures and systems to build a relationship of mutual trust and reliance between the company and employees. The colleagues maintain physical and mental health and achieve work-life balance. For example, we provide all colleagues with group accident, medical, and life insurance, annual comprehensive health	The company is currently following the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies without any discrepancies.

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary Description	
			checks, flexible working hours, various social club activities, spiritual lectures, marriage allowances, funeral condolences, and retirement systems. (3) Investor Relations: The company has a spokesperson, proxy spokesperson, and shareholder services unit, and has set up an investor service area on the company's external website to provide investors with financial and corporate governance information and a question-and-answer mechanism to address shareholder proposals. In addition, this section also has an independent director mailbox to provide a communication channel for investors and the company. (4) Supplier Relations: Our company has always maintained good relations with suppliers, and our business execution has been excellent. We communicate and review product policies, quality targets, and cooperation progress through meetings, phone calls, and emails. To ensure that our products comply with environmental protection and energy conservation regulations, we hope to minimize the impact on the environment from raw materials to finished products. The company and suppliers work together to make products production and sales meet RoHS and WEEE regulations, and implement green environmental protection. (5) Rights of Stakeholders: Our company has a spokesperson and proxy spokesperson as communication channels for external stakeholders. Stakeholders can communicate with the company to safeguard their legitimate rights and interests. The company has also established the "Internal Handling Procedures for Material Non-Public Information" and regularly conducts training and education for managers and directors via email. This procedure is also available on our company website to prevent insider trading and safeguard the interests of investors.	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons																																					
	Yes	No	Summary Description																																						
			(6) The training records of directors: <table border="1"> <thead> <tr> <th>Job Title</th><th>Name</th><th>Course Date</th><th>Course</th><th>Training hours</th></tr> </thead> <tbody> <tr> <td rowspan="2">Legal Representative of Director</td><td rowspan="2">YEH CHIA WEN</td><td>December6, 2024</td><td>Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development</td><td>3</td></tr> <tr> <td>October14, 2024</td><td>Long-term and Short-term Economic Trends that the Management Need to Know</td><td>3</td></tr> <tr> <td rowspan="2">Legal Representative of Director</td><td rowspan="2">YEH KUO CHUAN</td><td>December6, 2024</td><td>Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development</td><td>3</td></tr> <tr> <td>October14, 2024</td><td>Long-term and Short-term Economic Trends that the Management Need to Know</td><td>3</td></tr> <tr> <td rowspan="2">Legal Representative of Director</td><td rowspan="2">CHEN RONG HUEI</td><td>December6, 2024</td><td>Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development</td><td>3</td></tr> <tr> <td>October14, 2024</td><td>Long-term and Short-term Economic Trends that the Management Need to Know</td><td>3</td></tr> <tr> <td rowspan="2">Legal Representative of Director</td><td rowspan="2">LEE YING SIN</td><td>December6, 2024</td><td>Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development</td><td>3</td></tr> <tr> <td>October14, 2024</td><td>Long-term and Short-term Economic Trends that the Management Need to Know</td><td>3</td></tr> </tbody> </table>	Job Title	Name	Course Date	Course	Training hours	Legal Representative of Director	YEH CHIA WEN	December6, 2024	Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development	3	October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3	Legal Representative of Director	YEH KUO CHUAN	December6, 2024	Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development	3	October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3	Legal Representative of Director	CHEN RONG HUEI	December6, 2024	Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development	3	October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3	Legal Representative of Director	LEE YING SIN	December6, 2024	Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development	3	October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3	
Job Title	Name	Course Date	Course	Training hours																																					
Legal Representative of Director	YEH CHIA WEN	December6, 2024	Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development	3																																					
		October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3																																					
Legal Representative of Director	YEH KUO CHUAN	December6, 2024	Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development	3																																					
		October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3																																					
Legal Representative of Director	CHEN RONG HUEI	December6, 2024	Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development	3																																					
		October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3																																					
Legal Representative of Director	LEE YING SIN	December6, 2024	Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development	3																																					
		October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3																																					

Evaluation Item	Implementation Status					Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons			
	Yes	No	Summary Description						
				Job Title	Name	Course Date	Course	Training hours	
				Legal Representative of Director	WANG KUO CHANG	December6, 2024	Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development	3	
						October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3	
				Legal Representative of Director	YEH MING HAN	July 30, 2024	Carbon trading and carbon management application mechanism	3	
						July 3, 2024	2024 Cathay Sustainable Finance and Climate Change Summit	3	
				Legal Representative of Director	YEH BO CHUN	August 11, 2024	NVIDIA Three Trillion Miracle: New Thoughts About Semiconductor Industry Revolution Behind AI	3	
						July 11, 2024	New Trends and Practical Applications of AI and FinTech	3	
				Independent Director	SU LIANG	June 7, 2024	New Energy Era	3	
						April 12, 2024	Shareholders' Meeting, Right of Management and Equity Strategy	3	
				Independent Director	CHING, HU-SHIH	November6, 2024	Corporate Governance and Securities Laws and Regulations	3	
						October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3	
						May 13, 2024	Corporate Governance Trends and Corporate Sustainable Development	3	

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons																					
	Yes	No	Summary Description																						
			<table border="1"> <thead> <tr> <th>Job Title</th><th>Name</th><th>Course Date</th><th>Course</th><th>Training hours</th></tr> </thead> <tbody> <tr> <td rowspan="2">Independent Director</td><td rowspan="2">LIU YOU KUO</td><td>December6, 2024</td><td>Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development</td><td>3</td></tr> <tr> <td>October14, 2024</td><td>Long-term and Short-term Economic Trends that the Management Need to Know</td><td>3</td></tr> <tr> <td rowspan="2">Independent Director</td><td rowspan="2">HO PO CHUNG</td><td>December6, 2024</td><td>Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development</td><td>3</td></tr> <tr> <td>October14, 2024</td><td>Long-term and Short-term Economic Trends that the Management Need to Know</td><td>3</td></tr> </tbody> </table> (7) The implementation of risk management policies and risk measurement standards : The revision of the "Internal Control System" and "Internal Audit Implementation Rules" of the Company requires approval by the Board of Directors. The Audit Department also follows the annual audit plan to ensure the implementation of the supervision mechanism and control of various risk management measures. The Company has also established a "Risk Management Policy" which has been approved by the Board of Directors, in order to reduce operational risks. (8) Implementation of Customer Policies: A. Customer Credit Limit Management: The company has a complete "Customer Credit Limit Management Policy" to effectively control risks, ensure payment collection while exploring potential quality customers, and promoting sales to expand the business.	Job Title	Name	Course Date	Course	Training hours	Independent Director	LIU YOU KUO	December6, 2024	Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development	3	October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3	Independent Director	HO PO CHUNG	December6, 2024	Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development	3	October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3	
Job Title	Name	Course Date	Course	Training hours																					
Independent Director	LIU YOU KUO	December6, 2024	Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development	3																					
		October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3																					
Independent Director	HO PO CHUNG	December6, 2024	Breaking Away from the Traditional Organizational Structure - Organizational Strategy and Key Talent Development	3																					
		October14, 2024	Long-term and Short-term Economic Trends that the Management Need to Know	3																					

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary Description	
			B. Customer Service and Technical Consultation: Our company provides products that require complete technical support services, therefore we have set up an "0800". Customer service hotline and a customer maintenance, repair, feedback, and suggestion channel on the company website. In addition, we also arrange product education and training for customers when launching new products. (9) The company has purchased a liability insurance policy of 1 million US dollars for its directors and key personnel.	
9. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center , Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement.(If the Company was not included among the companies evaluated for the given recent year,this item does not need to be completed.) (1) According to the Corporate Governance Evaluation results in 2024, the company has reviewed the reasons for the previous year's failure to score, continuously strengthened corporate governance and information disclosure, and the evaluation indicators for this year are as follows : A. Does the company record the important content of shareholders' questions and the company's responses in the minutes of the annual shareholders' meeting? B. Does the Company have an intellectual property management plan that is linked to operational goals, and does it disclose the implementation status on the Company's website or in the Company's annual report, and then report to the Board of Directors at least once a year? C. Does the Company have an English version of the Company's website that includes financial, business and corporate governance information? D. Does the company regularly disclose the concrete promotion plans and implementation results of corporate sustainable development (ESG) on the company's website, annual report or sustainability report? (2) Prioritized items and measures to strengthen: A. The prioritized items that were not scored in this year's evaluation and the measures to strengthen them are as follows: a. Has the company established a specialized (or designated an existing) unit to promote sustainable development? Does the company conduct risk assessment regarding environmental, social or corporate governance issues related to the company's operations according to the materiality principle? Has the company formulated relevant risk management policies or strategies, had the board of directors supervise the promotion of sustainable development, and disclose such information on the company's website and annual report? b. Does the Company's sustainability report take into account the SASB standards in disclosing relevant ESG information? c. Does the Company follow the Task Force on Climate-Related Financial Disclosures (TCFD) to disclose the status, strategies, risk management, indicators and goals of the Company's governance of climate-related risks and opportunities? d. Are the sustainability reports prepared by the Company submitted to the Board of Directors for approval?				

Evaluation Item	Implementation Status		Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	
B. Strengthening measures: a. Improve the disclosures of the supervision of the Board of Directors on sustainable development. b.The Company prepares the sustainability report as required and submits it to the Board of Directors for approval. c.The Company discloses the climate-related risks and opportunities in accordance with the Task Force on Climate-Related Financial Disclosures (TCFD).			

2.3.4 The company has disclosed the composition, responsibilities, and operation of its remuneration committee, as follows :

1. On October 28, 2011, the Board of Directors of the company passed the "Organization Regulations of Remuneration Committee." On June 16, 2024, in conjunction with the election of new directors, the fifth term of the remuneration committee members was approved.

2. The information of the members of the remuneration committee is as follows :

Criteria Identity Type Name		Professional Qualification Requirement and Working Experience	Independence Criteria	The number of family members serving as members of the remuneration committee of other publicly listed companies.
Independent Director Convener	SU LIANG	Please refer to pages 22-28 of this annual report for disclosure of director's professional qualifications and independence information of independent directors.		1
Independent Director	CHING HU SHIH			1
Independent Director	LIU YOU KUO			0
Independent Director	HO PO CHUNG			0

3. Responsibilities of the Remuneration Committee :

The Committee shall faithfully perform the following duties with the care of a good administrator and submit its recommendations to the Board of Directors for discussion: :

- (1) Regularly review the "Remuneration Committee Organizational Rules" and make revision proposals.**
- (2) Formulate and regularly review the performance evaluation standards and objectives for the directors and managers of the Company, as well as the policies, systems, standards, and structure of remuneration.**
- (3) Regularly evaluate the achievement of performance targets by the Company's directors and managers, and determine the content and amount of remuneration based on the results of performance evaluation e.**

4. Information on the Operation of Remuneration of the Committee :

- (1) There are a total of three members of the Remuneration Committee of the Company.**

(2) The term of office for this current (fifth) committee is from July 18, 2024, to June 15, 2026 , The Remuneration Committee held a total of two meetings [A] during the latest fiscal year, and the qualifications and attendance of the committee members are as follows:

Job Title	Name	Attend in person (B)	By proxy	Actual Attendance (%) (B/A)	Remarks
Convener	SU LIANG	2	0	100%	The board of directors approved the appointment of members of the Remuneration Committee on July 18, 2024. Elected as the convener and chair of the meeting upon the resolution of the Remuneration Committee on August 4, 2024
Committee	CHING HU-SHIH	2	0	100%	
Committee	LIU YOU-KUO	2	0	100%	
Committee	HO PO CHUNG	2	0	100%	
Other matters to be recorded :					
1. If the Board of Directors does not adopt or amend the recommendations of the compensation committee, the board shall specify the date, session, agenda, resolution results, and the handling of the company's opinions on the compensation committee's opinions (if the compensation and benefits approved by the board are better than the recommendations of the compensation committee, the differences and reasons should be explained): None					
2. If there are objections or reservations from members of the compensation committee on the decisions made, and there are records or written statements, the date, session, agenda, opinions of all members, and the handling of member opinions shall be stated: None					

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

1.The Deviations of implementation Status and the Reasons

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
1. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?	V		The company has established the " Sustainable Development Best Practice Principles " to ensure the integrity of operations, good corporate governance, sustainable environmental development, social welfare, protection of stakeholders' rights, and employees' health and safety, as well as career planning for colleagues. These guidelines serve as the basis for our company's operations. (1) On March 22, 2024, the Board of Directors approved of appointing Ms. Jialing Zhang, Associates of the General Administration Division, as the chief corporate governance officer. (2) In order to effectively integrate and promote the sustainable development practices, the Company has established the “Sustainable Development Promotion Team” responsible for promoting sustainable development. The CEO serves as the convener. The heads of Taiwan Business Center, R&D Center, Market and Operation Center, Product Marketing Division, General Administration Division, IT Division and Audit Office are appointed to form the task-oriented “Sustainable Development Promotion Team.” Meanwhile, sustainability tasks are divided into four aspects, namely “corporate governance,” “social care,” “sustainable supply chain” and “environmental sustainability,” for implementation of the Company’s sustainable development policy. The CEO shall confirm the Company’s sustainable development strategy and action plan to determine the management guidelines and conduct supervision.	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			(3) The Company has reported to the Board of Directors on November 7, 2024 on the “promotion of sustainable development” in 2024 and the target plan for 2025, including respect for the stakeholders’ rights and interests, enhanced information disclosure, emphasis on employee safety and health, establishment of an effective career & competency development training program, development of a sustainable environment, and proactive participation in social welfare. The Board of Directors has recognized the Company’s management policy/strategy for sustainable development, implementation result in 2024, and formulation of goals for 2025. (4) The GHG inventory and verification plan is reported to the Board of Directors on a quarterly basis. According to the schedule of the plan, the Company will start the inventory in 2024 while the subsidiaries will do so in 2025.	
2. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	V		The Company’s designated sustainable development promotion unit has conducted risk assessment regarding environmental, social and corporate governance issues related to the Company’s operations according to the materiality principle, and formulated the following risk management policies: (1) Risk policies related to environmental issues: The Company is an electronic product assembly manufacturer. The assembly process does not involve the generation of sewage, air, noise, or toxic substances. When selecting suppliers of relevant parts, regarding the desired electronic parts and components, mechanical components, batteries and packing materials for which recognition is necessary, the Company requests upstream suppliers of raw materials	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			and parts to provide written declarations stating that their materials are in line with relevant international environmental regulations. The Company also has the “Fire Prevention Regulations,” “Typhoon Prevention Regulations,” “Personnel and Environmental Pandemic Prevention Regulations,” “Environmental Operation Control Procedures,” “Waste Management Procedures,” “Noise Management Procedures,” and “Chemical Management Procedures” in place for compliance. In 2023, the environmental management system was successfully introduced, and ISO 14001 certification was obtained in December 2023. The latest certificate is valid from December 28, 2023 to December 27, 2026. (2) Risk policies related to social issues: A. The Company’s products are consistent with safety and environmental regulations and relevant standards such as CE, FCC, and NCC around the world. Product liability insurance is also purchased to ensure liability and risk management. B. Respect for the rights and interests of stakeholders and enhancement of information disclosure: The Company has established and implemented the “Internal Major Information Processing Procedures” , “Ethical Corporate Management Best Practice Principles” , “Regulations Regarding Holiday Gifts to Suppliers, Customers and Subcontractors” , “Personal Data Protection Regulations,” and “Whistle-blowing System Regulations,” with reminders provided and reviews	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			conducted. C. Emphasis on employee safety and health: The Company has formulated and implemented the “Employee Management Regulations” , “Employee Opinion Handling Regulations” , “Sexual Harassment Prevention Measures, Complaint and Punishment Regulations” and “Regulations Regarding Written Statement on Prohibition of Sexual Harassment in the Workplace,” with reminders provided and reviews conducted. D. Encouragement in relation to social welfare: Based on the concept of “giving back to society what we take from it” ,Unitech is actively dedicated to social charity/welfare, cultural education promotion, and other activities, and encourages employees to play a role in social responsibility with practical actions. In line with our corporate philosophy, we continue to participate in and enhance various social welfare activities to exert our social influence on the issues of supporting disadvantaged groups, promoting arts and cultural education in Taiwan, and protecting the environment, in the hope of contributing to a beautiful and inclusive society. The Company’s headquarters are located in the Global Technology Park in Xindian District, New	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.																
	Yes	No	Summary Description																	
			Taipei City, and its branches are located in Taipei, Zhongli, Hsinchu, Taichung, Tainan and Kaohsiung throughout Taiwan. The Company proactively participates in public welfare activities within the Company’s community to fulfill its social responsibilities. The social welfare activities in which we participated in 2024 are summarized as follows: <table><tr><th>Date</th><th>Activity</th><th>Participation Method</th><th>Organizer/Venue</th></tr><tr><td>May 25, 2024</td><td>Charity Carnival “I am here for you, my child”</td><td>Contribution to a stall at the fair and participation in the charity sale</td><td>Chung Yi Social Welfare Foundation Taipei Expo Park/ Flower Sea Plaza</td></tr><tr><td>June 7, 2024 September 6, 2024</td><td>Joint blood donation in the park</td><td>Contribution of gifts for blood donation, and blood donation by our employees</td><td>AAEON Foundation/ Xindian Global Technology Park</td></tr><tr><td>December 21, 2024</td><td>“1919 - Moving - Taipei Bike Tour” Bike Charity Event</td><td>Sponsored “Souvenir for Completion - Co-Branded Backpack” and employee groups participated</td><td>Chinese Christian Relief Association Taipei Ketagalan Boulevard → Xindian</td></tr></table>	Date	Activity	Participation Method	Organizer/Venue	May 25, 2024	Charity Carnival “I am here for you, my child”	Contribution to a stall at the fair and participation in the charity sale	Chung Yi Social Welfare Foundation Taipei Expo Park/ Flower Sea Plaza	June 7, 2024 September 6, 2024	Joint blood donation in the park	Contribution of gifts for blood donation, and blood donation by our employees	AAEON Foundation/ Xindian Global Technology Park	December 21, 2024	“1919 - Moving - Taipei Bike Tour” Bike Charity Event	Sponsored “Souvenir for Completion - Co-Branded Backpack” and employee groups participated	Chinese Christian Relief Association Taipei Ketagalan Boulevard → Xindian	
Date	Activity	Participation Method	Organizer/Venue																	
May 25, 2024	Charity Carnival “I am here for you, my child”	Contribution to a stall at the fair and participation in the charity sale	Chung Yi Social Welfare Foundation Taipei Expo Park/ Flower Sea Plaza																	
June 7, 2024 September 6, 2024	Joint blood donation in the park	Contribution of gifts for blood donation, and blood donation by our employees	AAEON Foundation/ Xindian Global Technology Park																	
December 21, 2024	“1919 - Moving - Taipei Bike Tour” Bike Charity Event	Sponsored “Souvenir for Completion - Co-Branded Backpack” and employee groups participated	Chinese Christian Relief Association Taipei Ketagalan Boulevard → Xindian																	

Evaluation Item	Implementation Status				Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.	
	Yes	No	Summary Description			
					in the cycling event.	Yangguang Bridge Sky Plaza
			The implementation results are as follows:			
			Year		2024	
			Investment in social enterprise		NTD 70,000	
			Purchase from and support to the sales of social enterprises		NTD 2,703,072	
			Hours of volunteer services		153 hours	
			No. of NPOs reached		3	
			The details of the welfare activities we participated in are described as follows:			
			a. Support to disadvantaged children			
			“Chung Yi Welfare Foundation” has provided professional care services for many years, in order to help youths who are abandoned, homeless, severely overlooked or abused, or have experienced major changes in their family. The Company assists them in their daily care, education, medical treatment, and mental and physical development. In response to the “Dandelion Baby Sponsorship Program” fund-raising campaign, the Company invites its employees to participate in the “I am here for your, my child” event held at the Flower Sea Plaza of Taipei Expo Park on May 25. Charity bazaar All the income from the charity sale and fund-raising activities on that day, NTS2,703,072 in total, was donated to the Chung Yi Welfare Foundation to contribute to the “Dandelion Baby			

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			Sponsorship Program.” We hope that in this way, more children without relatives to rely on can grow up safely and healthily through better placement and upbringing. b. Family crisis intervention assistance “Chinese Christian Relief Association” has been caring for needy families in Taiwan for many years. The public welfare activities, such as “1919 - Moving,” are organized to raise funds to help the needy families in Taiwan solve their economic hardship. In response to the call on assistance to the hardest challenges faced by the needy families in life, the Company participated in the “1919 - Moving - 2024 Taipei Bike Tour” sponsored by the Association and also sponsored the “Souvenir for Completion - Co-Branded Backpack” to encourage more working adults to respond to and participate in this event. Meanwhile, the Company also called on a total of 14 members, who form the “UniTech Club,” to participate in the “Bike Tour Charity Event” to promote the participation of the Company’s employees in the event and help cultivate the cycling helpful to physical and mental health. After deducting the necessary costs, the income generated from the “1919 - Moving - 2024 Taipei Bike Tour” will be fully donated to “1919 - Moving” for the “Family Crisis Intervention Assistance Plan,” in order to help more needy families receive emergency assistance and get out of the low point in the life as soon as possible. c. Love for life and passion for helping others Unitech has been devoting attention to the needs of society and sparing no effort in fulfilling	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			corporate social responsibility. In recent years, Taiwan has faced a rare but serious blood shortage, with blood donation centers around the nation highlighting the urgent need for blood donors. To offer “a gift that saves lives” as mentioned by the slogan, Unitech took part in the blood donation events held by AAEON Foundation on June 7 and September 6. In order to encourage the active participation of the employees of Unitech and other companies in the Park, Unitech ordered bags of “Chishang Champion Rice” and “Changbin Baxian Rice” from the Taitung County Farmers’ Association as gifts for the charity blood donation, which also helped promote the agricultural development of Taiwan milled rice. In this way, we not only contributed to the blood drive, but also worked with smallholders to promote Taiwan’s high-quality milled rice. The two charity blood donation events which the Company attended in 2024 collected a total of 725 bags of blood, 250cc per bag, i.e. a total of 181,250cc. By inviting employees to roll up their sleeves and donate blood, Unitech hoped that a love chain could be created via this practical action, and that more and more people could be affected and further join the charitable action, radiating more warmth and gathering more positive energy in the society together. (3) Risk policies related to corporate governance issues: A. The Company has appointed a chief corporate governance officer, formulated the Corporate Governance Best Practice Principles, and reported	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			the implementation status of the current year and the plan for the next year to the Board of Directors on an annual basis. The implementation of corporate governance, fulfillment of ethical management and promotion of sustainable development in 2024, together with the implementation plan for 2025, were reported to the Board of Directors on November 7, 2024. B. Attention has been placed on the relationship with employees, suppliers, customers, shareholders and communities in the process of corporate management. By ensuring fair trade, mutual benefit, information disclosure, and protection of privacy and business secrets, we avoid possible losses. The Company emphasizes ethical management and fulfillment of social responsibility in the “Corporate Governance Best Practice Principles,” “Employee Management Regulations,” “Code of Ethical Conduct,” “Employee Code of Conduct,” and “Sexual Harassment Prevention Measures, Complaint and Punishment Regulations.” These are announced on the intranet for all employees to comply with, and the provisions are adjusted based on timely risk assessment and implemented. C. The Company also purchases liability insurance for directors and managerial officers so that relevant risks are reduced. (4) Risk policies related to corporate information security: More than 10 management regulations regarding the safe use of computer software/hardware and ICT have been established, and an information	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			security management system has been introduced. In August 2024, ISO-27001 certification was obtained.	
3. Environmental Issues (1) Has the Company set an environmental management system designed to industry characteristics?	V		The company is engaged in electronic assembly operations in production, and our products comply with RoHS, WEEE, and REACH regulations. We have obtained IECQ QC080000 certification and ISO-14001 Environmental Management System Certification. We have established environmental and occupational safety and health regulations in accordance with relevant international standards, ensuring environmental safety, and the health and safety of our personnel. We take responsibility for environmental management.	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.
(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	V		(1) We have implemented electronic invoicing and adopted an electronic document exchange system, and our offices practice waste classification and encourage double-sided printing to improve resource efficiency. (2) All components used in our company's products comply with green environmental standards, but we do not currently use recycled materials.	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.
(3) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	V		(1) During the Company's product manufacturing and assembly processes, there are no gas emissions nor significant consumption of water or electricity. Nonetheless, we strictly manage the use of air conditioning, water, and electricity in both the assembly facilities and office spaces to uphold our commitment to energy conservation and carbon reduction.	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			(2) To integrate corporate social responsibility with our business philosophy, the Company has established a “Sustainable Development Task Force,” led by the General Manager’s Office as the planning unit. This team is responsible for identifying and managing key ESG (Environmental, Social, and Governance) issues. It is dedicated to identifying ESG-related risks and opportunities and driving the implementation of sustainable management strategies. (3) The Company conducts systematic annual assessments based on three key procedures: Identification, Evaluation, and Action to understand the potential impact of various risks and opportunities on our operations. Based on impact severity and likelihood, we have developed a Climate Risk and Opportunity Matrix, identifying the following three primary risks requiring priority attention: A.Regulatory Risk: Increased pricing on greenhouse gas emissions; B.Market Risk: Shifting customer behaviors and market uncertainty; C.Physical Risk: Intensifying extreme weather events (e.g., typhoons, floods), drastic changes in rainfall patterns and climate types, and rising average temperatures. Additionally, we have identified two key opportunities: A.Developing or expanding the supply of low-carbon	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			products and services; B.Rising consumer preference for eco-friendly and sustainable products. (4) In response to the above risks and opportunities, the Company has formulated corresponding strategic measures and regularly monitors their implementation. We continue to observe best practices of international benchmark companies, global sustainability trends, and emerging climate-related issues to enhance our operational resilience amid climate change and reduce the environmental impact of our operations. (5) For the identified major climate risks and opportunities, the Company strategically focuses on managing current and future transitional and physical risks. We have outlined three main strategic directions and corresponding actions: A.Sustainable Environment: a. In accordance with guidelines and regulations from authorities, the Company will begin greenhouse gas inventory operations starting in 2024 (subsidiaries are scheduled to begin in 2025). Each department will participate in the inventory process according to its functional responsibilities, with regular progress reports submitted to the Board of Directors. b.We are implementing the ISO 14064-1 greenhouse gas management standard and will continue budgeting for the replacement of energy-intensive equipment and processes to enforce energy-saving	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			and carbon-reduction measures. Third-party verification under ISO 14064-1 will also be commissioned to evaluate the Company's net-zero efforts at the operational level. B.Low-Carbon Economy: To meet stakeholder expectations both domestically and internationally and to enhance our sustainable corporate image, the Company has adopted relevant international standards and management systems. All materials used in our products comply with green environmental regulations, and some incoming packaging materials are reused or recycled to reduce waste and mitigate the greenhouse effect. C.Low-Carbon Transition: The Company continues to implement sustainable business practices and aligns with trends in low-carbon and digital transformation by adopting electronic invoicing and e-document exchange systems. Within the office environment, we promote waste sorting and double-sided printing to improve resource efficiency and reduce environmental impact.	
(4) Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?	V		(1) In 2023, the Company (parent company only, excluding subsidiaries) recorded revenue of NT\$1.869 billion; in 2024, revenue reached NT\$2.081 billion. Under this scale of operations, the resulting greenhouse gas emissions, water consumption, and total waste generated are as follows: A. Greenhouse Gas Emissions The Company is engaged in the assembly and	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			manufacturing of electronic products. The assembly process does not involve the generation of wastewater, air pollutants, noise, or toxic substances, and there is no equipment with stationary combustion sources. Direct Emissions (Scope 1) mainly includes emissions from office equipment and vehicle fuel. Indirect Emissions (Scope 2) includes emissions from purchased electricity. The greenhouse gas emissions for the past two years are as follows: a.Scope 1 – Direct Emissions 2023: 197 metric tons (data scope: office equipment). 2024: 251 metric tons (data scope: office equipment and vehicle fuel). b.Scope 2 – Indirect Emissions 2023: Electricity consumption of 729,805 kWh; emission factor 0.554; emissions: 404 metric tons (data scope: Taiwan headquarters). 2024: Electricity consumption of 973,633 kWh; emission factor 0.474; emissions: 461 metric tons (data scope: Taiwan headquarters and regional offices). B. Water Usage 2023: 4,915 cubic meters (data scope: Taiwan headquarters). 2024: 6,813 cubic meters (data scope: Taiwan headquarters and regional offices).	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			C. Total Waste Generation No hazardous waste was generated in 2023 or 2024; therefore, only non-hazardous waste totals are listed: 2023: approximately 5.19 metric tons 2024: approximately 5.29 metric tons Revenue in 2024 increased by 11%. The rise in electricity and water consumption was due to an expanded scope of inventory and monitoring. The slight increase in waste volume is attributed to revenue growth. Some waste (e.g., plastic tray boards) is collected and recycled by certified contractors to reduce landfill disposal. The Company continues to promote paperless operations. (2) Future Quantitative Management Targets for GHG Emissions, Water, and Waste A. Greenhouse Gas Emissions Management Based on the GHG emissions inventory in 2024, electricity use is the main source of emissions. Therefore, promoting energy-saving measures is the most effective reduction strategy. The Company plans to implement electricity reduction programs in factory and office areas, with a focus on improving energy efficiency and reducing consumption. The target is to reduce total GHG emissions by 3% within the next five years. B. Water Management In response to global water scarcity, the Company has set 2024 as the base year and aims to reduce	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			total water consumption by 5% within the next five years. C. Waste Management Although the Company's revenue continues to grow, which may increase waste generation, we are committed to promoting digital and paperless workflows. Using 2024 as the base year, we aim to reduce the total amount of waste disposed of by 1% over the next five years. (3) Measures to Achieve the Targets A. Greenhouse Gas Emissions Management a. Monitor electricity usage monthly and conduct reviews. b. Promote electricity-saving measures in three key areas: air conditioning, lighting, and general power use. Periodically inspect and replace energy-consuming equipment. c. Install energy-saving devices in air conditioning systems, gradually upgrade to inverter AC units, and establish usage guidelines. d. Replace traditional lighting with energy-efficient LED fixtures in factory and office areas, ensure lighting levels meet standards, and install motion-sensor lighting where appropriate. e. Consolidate and replace servers with newer, energy-efficient models. B. Water Management	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			a. Monitor water usage monthly and conduct reviews. b. Use water-saving equipment. C. Waste Management a. Promote electronic workflows and paperless operations to reduce paper consumption.	
4. Social Issues (1) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	V		In order to fulfill the social responsibilities, promote sustainable development, and protect the basic human rights of all employees and stakeholders, the company has established a policy to safeguard human rights and specific management plans in accordance with the "Universal Declaration of Human Rights", the "international human rights conventions" and the "Labor Standards Act." With employees from various nationalities across the United States, Europe, Japan, and China, about 80 foreign employees are provided with employee handbooks based on the laws of their respective countries to ensure compliance with relevant labor laws and regulations and protect the rights and interests of employees. The company also implemented various humane and employee satisfaction-related systems. At the same time, we have a Code of Conduct that is announced and disseminated to our global employees. (1) Human Rights Assessment: The company is committed to provide a safe working environment, respecting employees, and operating with ethics. Therefore, we have established relevant regulations, such as the "Employee Management Regulations," "Prevention and Punishment Regulations for Sexual Harassment and Complaints,"	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			"Personal Information Protection Regulations," and various public safety/environmental management regulations, and ethical codes, etc. (2) The company has established regulations related to human rights policies, emphasizing the following: A. Ethics and Integrity: We uphold business ethics and insist on operating with integrity. B. Labor Rights: We comply with local labor laws and regulations and establish regulations for working hours and vacation policies. C. Employment Principles: We strive for equal opportunities and the principle of hiring based on ability. All those who possess the required skills and knowledge may participate in job selection. D. Compensation and Benefits: Employee wages comply with labor law regulations. E. Prevention of Sexual Harassment: We provide complaint channels and set up a Sexual Harassment Complaint Evaluation Committee to effectively handle sexual harassment complaints. F. Privacy Protection: We establish personal data protection regulations in accordance with the Personal Information Protection Act. The procedures for collecting, processing, utilizing, storing, and destroying personal information are clearly stated to safeguard the rights and interests of	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			stakeholders. (3) Education training: A. Relevant regulations are announced on the internal website for employees to access and follow at any time. B. The company conveys these policies to new employees during orientation training, which was conducted twice in the year 2024. (4) Implementation Status : The company has implemented the above regulations in year 2024, and no violations of human rights have occurred.	
(2) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?	V		(1) The company has established a comprehensive system for personnel job grades, salaries, performance evaluations, and performance rewards. All welfare benefits comply with relevant laws and regulations, and some benefits (such as insurance and health checkups) exceed legal standards. (2) The company participates in industry salary surveys every year to obtain market salary data for reference in adjusting employee salaries and benefits. (3) The company's job design adopts a job grading system, with equal pay for equal work regardless of gender, and rewards/promotions based on achievement of goals. As of 2024, the male-to-female ratio among all employees was 64:36, and among managers it was 78:22. (4) The articles of incorporation stipulate that if the	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			Company has profits of the current, shall appropriate no less than 5% as employees' remuneration. In 2024, the remuneration paid to employees for 2022 amounted to NTD 5,926,217.	
(3) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	V		(1) The company has established safety and health-related regulations and provides safety training to newly hired employees upon their arrival. These regulations are continually implemented through internal website, announcements, email promotions, and other methods. (2) All office locations are equipped with card swiping and photo-taking access control, video surveillance, and security devices to ensure personnel safety. (3) The company conducts two self-defense and firefighting training sessions annually. (4) In the current year, there were a total of five occupational injury incidents directly related to work. These included injuries such as falls, accidental kicks to cabinets resulting in trauma, lower back strains due to improper movements, and an incident where an employee was attacked and injured by a dog during a client visit. The number of affected individuals accounts for 1% of the total workforce. Workplace safety promotion efforts have been reinforced accordingly. (5) Upon onboarding, all new employees (including foreign migrant workers) receive an introduction to the company's workplace safety regulations and guidelines. To strengthen awareness and ensure implementation, the company continues to promote workplace safety policies and regulations through various means, such as internal website announcements, email reminders, and periodic retraining sessions.	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			Education and training on office/workplace safety mainly cover fire safety, first aid and health protection, workplace harassment prevention, hazardous materials and environmental management (in accordance with HSF regulations), and information security. In 2024, the company introduced the “Unitech Educate Academy – Online Learning and Training Platform.” Initially, mandatory courses covering key workplace safety topics required by law, such as “Workplace Harassment Prevention” and “Hazardous Materials and Environmental Management,” were assigned to all employees. Going forward, the company will continue to expand the range of workplace safety and health promotion courses available, aiming to increase the number of employees trained and total training hours each year to mitigate occupational safety risks.	
(4) Has the Company established effective career development training programs for employees?	V		The company provides a comprehensive two-day training program for new employees to help them quickly adapt to the work environment. In addition, the company offers various training courses such as sales training and technical training, and hires external consultants to deliver professional training when needed for specific projects. To encourage continuous learning and personal development, the company has also established an application process for on-the-job education and offers subsidies for further studies, aiming to systematically cultivate outstanding talent.	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.
(5) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?	V		The production of the company's products complies with the RoHS and WEEE regulations and has obtained IECQ QC080000 certification. The products are marketed worldwide, and their labeling and safety standards comply with the relevant electromagnetic communication and safety certifications in each country. The services also	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			comply with local laws and regulations. To protect the customers' privacy, we have regulations in the "Employee Management Regulations" and "Code of Conduct for Colleagues," in addition to the contractual terms agreed upon by both parties, and we provide education and training on this topic. The company has a dedicated customer service unit and a "0800" telephone hotline, and we have a webpage on our website that provides direct customer service, consultation, and complaint handling.	
(6) Has the company formulated supplier management relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?	V		(1) The company evaluates the past negative records of environmental and occupational health and safety impact of potential suppliers before selecting them. According to the "New Supplier Development and Evaluation Regulations" of the company, the supplier must be evaluated item by item to become a qualified supplier, and thereafter, the supplier will be regularly assessed to determine whether to continue to cooperate with them. (2) The company has established a supplier management policy that requires suppliers to comply with the relevant policies of Corporate Social Responsibility, including but not limited to compliance with labor rights and human rights, occupational health and safety, environmental protection, and ethical corporate management principles practices, etc., in order to promote economic development, the balance of social and ecological environment and a sustainable future. The specific requirements are summarized as follows: A. Environmental Protection a. Foster a corporate culture of environmental sustainability by cherishing resources, promoting	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			environmental protection and energy conservation policies and measures. b. Reduce emissions of pollutants, toxic substances, and waste, control noise, and properly handle waste in compliance with relevant laws and regulations to reduce the impact or harm to the natural environment. c. Reduce or eliminate waste in various forms in the manufacturing process, including but not limited to water and energy resources. Use energy-saving equipment, implement energy-saving measures, or achieve carbon reduction through recycling, reuse, and substitution measure. d. Manage the energy consumed by operational activities, adopt resource efficiency reduction and emission reduction measures, and reduce greenhouse gas emissions and energy consumption. e. Commit to complying with all applicable laws, international environmental regulations, and customer requirements regarding the prohibition or restriction of specific substances. B. Occupational health and safety Provide employees with a safe and healthy working environment, comply with and meet relevant laws and regulations regarding occupational health and safety, reduce hazards and potential hazards in the work environment, and prevent occupational accidents from occurring. C. Labor Rights a. Prevention of Underage Labor (only workers who	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			are at least 16 years of age) b. We commit that all workers must be voluntary and not use any form of forced, promise salary policy must be complied with local laws. We provide remuneration according to national legal standard on minimum wage, provided all legally mandated benefits, protect working hours and reasonable time off. Workers' overtime hours are also paid in accordance with relevant laws and regulations. c. Stamping out the workplace sexual harassment, bullying and any form of discrimination. d. There is no discrimination in employment policies such as gender, race, age, marital and family status, etc. Fulfill labor rights protection and the equality of salary, hiring condition, training and promotion opportunity. e. We strictly abide by and ensure the policy and procedure of human rights in our operation and supply chain, we won't traffic persons or use any form of slave, forced, bonded, indentured, or prison labor, including forced labor, child labor, sex trafficking and workplace abuse. f. We respect that employees freely to associate with others, and negotiate, value labor relations and balance. (3) Implementation Status: A. The company has established the "Supplier Evaluation Operating Procedure", which evaluates suppliers every six months based on their delivery time, yield rate, price, engineering, and environmental protection.	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			B. In 2024, the Company evaluated the suppliers according to the above policy, and a total of one suppliers scored below satisfactory (60-79 points). After reviewing the reasons for the unsatisfactory scores, we provided guidance for improvement and tracked their progress.	
5. Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?		V	Starting in 2024, the company began preparing its sustainability report in accordance with internationally recognized reporting standards or guidelines, such as the GRI Standards. The report aims to disclose non-financial information related to Environmental, Social, and Governance (ESG) aspects. The first edition of the report is expected to be completed in 2025. Upon completion, the company will also consider engaging a third-party assurance provider to conduct verification or obtain an assurance opinion, in order to enhance the credibility and transparency of the disclosed information.	Difference as below: The company is not required by law to prepare a sustainability report.
6. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviation from the principles in the Company's operations: 1. The company currently outlines its social responsibility and sustainable development policies in the "Employee Management Regulations," "Code of Ethics," and "Code of Conduct," and implements them. In Year 2024, there were no violations of these regulations.				
7. Other important information to facilitate better understanding of the company's promotion of sustainable development: 1. The company strives to create a sustainable development environment, and has obtained the environmental certification of IECQ QC 080000 Hazardous Substance Process Management System. The latest certificate is valid from February 9,2022 to February 8,2025. 2. We introduced an environmental management system in 2023 and obtained ISO 14001 certification. The certificate is valid from December 28, 2023 to December 27, 2026. 3. We introduced an information security management system in 2023 and obtained ISO 27001 certification. The certificate is valid from August 14, 2023 to October 31, 2025.				

2. Implementation of Climate-Related Information

Item	Implementation status
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	1. The Company's Board of Directors is the highest governing body for climate-related issues. At least one Board of Directors meeting shall be held every quarter to incorporate climate-related issues into the Company's management guidelines and operations, and to continue to pay attention and respond to climate change-related policies. The Company also conducts a risk assessment on environmental issues related to the Company's operations based on the principle of materiality. Under the risk management mechanism, the Company directs its operational direction and supervises the performance. Meanwhile, under the bottom-up method, the Company implements and provides feedback on the implementation status and continues to make improvements, in order to ensure that risk management remain adequate and effective, thus signifying the Company's emphasis on the climate governance. The Company has established the "Sustainable Development Best Practice Principles" for the development of a sustainable environment. The President's Office is the unit in charge of the planning of sustainable development, and the responsible units implement the plan accordingly, and compile the implementation results and then report to the Board of Directors. Meanwhile, the Chief Corporate Governance Officer consolidates the risk policies related to corporate governance issues, and is responsible for the formulation of the corporate governance best practice principles. The implementation status of the current year is regularly reported to the Board of Directors, and the implementation plan for the next year is formulated. Further, the President's Office reviews, formulates and promotes climate change action strategies and risk management measures based on the climate and environmental issues and identification results, in order to report to the

Item	Implementation status
	Board of Directors. The Company’s Board of Directors resolved to approve the establishment of the “Sustainable Information Management Procedure” of the internal control system and also establishment of the Sustainable Development Promotion Team in November 2024. The Team is dedicated to the Company’s sustainable information operations and also responsible for the implementation of the greenhouse gas reduction pathway and solutions, and also follows up the progress and results regularly.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	2. The Company is an electronic product assembly manufacturer. The assembly process does not involve the generation of sewage, air, noise, or toxic substances. Notwithstanding, the Company still proactively pays attention to the risks and opportunities that might be brought by climate change. In order to facilitate the transparent disclosure of information on climate-related risks and opportunities, the Company’s operating scale is comprehensively defined based on the national net zero emissions policy, industrial characteristics and external advisors’ recommendations. In order to identify major climate-related risks and opportunities, the possible evaluation time for impact assessment are: short term is defined as 1 year; mid-term as 1–10 years, and long term as 10 years and more. (1) Major climate-related risks (A) Short-term/mid-term risks: The domestic and foreign greenhouse gas reduction requirements, carbon tax collection and related laws and regulations, customer’s change of supplier selection criteria, greenhouse gas reduction requirements for suppliers and global or regional carbon reduction and energy policies are adjusted from time to time. As a result, it might be impossible to transform the operations and services in a timely manner in the future, thereby resulting in the increase of operating costs

Item	Implementation status
	and damage to profitability. (B) Long-term risks: The risks, such as the Company's lack of climate change contributions, the replacement of products and services with low-carbon products and services, changes in rainfall patterns, severe changes in weather patterns, and continuous rise in average temperatures, might affect the brand's competitive advantages and physical risk incidents, thereby causing an increase in operating costs. (2) Major climate-related opportunities (A) Short-term/mid-term opportunities: Improve operational efficiency through digital operations, and develop products or services are in line with the low-carbon economy and carbon reduction. (B) Long-term opportunities: Given the rising awareness on climate change, customers may prefer investment in eco-friendly enterprises. Promote environmental sustainability to improve the Company's image.
3. Describe the financial impact of extreme weather events and transformative actions.	3. To understand how extreme climate-induced droughts may cause energy shortages and disrupt business operations, our company used the IPCC AR6 high-emission SSP3-7.0 scenario to estimate the potential frequency of rolling blackouts and evaluate their possible impact on revenue. Based on the analysis, the baseline scenario forecasts an average of four blackout days per month, with annual power outage costs across our nine business locations in Taiwan accounting for approximately 3% of total revenue.

Item	Implementation status
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	4. Climate change has been identified as a key issue within our company’s overall risk management policy. In accordance with the TCFD (Task Force on Climate-related Financial Disclosures) framework, we regularly conduct risk identification, assessment, control, monitoring, and communication to ensure that climate risks and opportunities are effectively integrated into our enterprise-wide risk management system. The Office of the General Manager is responsible for monitoring global climate and environmental trends. Based on ISO 14001, the company periodically reviews risk identification results and formulates forward-looking adaptation and mitigation strategies. Additionally, our ESG governance structure incorporates climate issues under board-level oversight, with regular reporting to the board on risk response effectiveness and sustainability strategy implementation, enhancing decision-making transparency and corporate resilience.
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.	5. To strengthen operational resilience under climate change scenarios, our company refers to scenarios published by the IPCC and NGFS (Network for Greening the Financial System). Multiple scenarios with quantifiable parameters, assumptions, and analysis factors are applied to assess potential impacts on operations, business, and finances. (1) Scenario Settings and Parameters: (A) Physical Risk Analysis (IPCC SSP-RCP framework):

Item	Implementation status																					
	<table><tr><th>Scenario Name</th><th>Key Parameters and Assumptions</th><th>Characteristics</th></tr><tr><td>SSP1-2.6</td><td>Low GHG emissions, net zero by 2075</td><td>Sustainable society with low vulnerability and high forest coverage</td></tr><tr><td>SSP2-4.5</td><td>Medium GHG emissions, decline mid-century</td><td>Moderate development path, mild changes in land and aerosols</td></tr><tr><td>SSP3-7.0</td><td>High GHG emissions, CO₂ doubles by 2100</td><td>High vulnerability, significant land-use changes</td></tr><tr><td>SSP5-8.5</td><td>Very high GHG emissions, CO₂ doubles by 2050</td><td>High economic growth, fossil-fuel-dependent development</td></tr></table> (B) Transition Risk Analysis (NGFS framework): <table><tr><th>Type</th><th>Scenario Name</th><th>Description</th></tr><tr><td>Orderly Transition</td><td>Net Zero 2050 ◦ Below 2°C</td><td>Early and stringent climate policies, low physical and transition risks</td></tr></table>	Scenario Name	Key Parameters and Assumptions	Characteristics	SSP1-2.6	Low GHG emissions, net zero by 2075	Sustainable society with low vulnerability and high forest coverage	SSP2-4.5	Medium GHG emissions, decline mid-century	Moderate development path, mild changes in land and aerosols	SSP3-7.0	High GHG emissions, CO ₂ doubles by 2100	High vulnerability, significant land-use changes	SSP5-8.5	Very high GHG emissions, CO ₂ doubles by 2050	High economic growth, fossil-fuel-dependent development	Type	Scenario Name	Description	Orderly Transition	Net Zero 2050 ◦ Below 2°C	Early and stringent climate policies, low physical and transition risks
Scenario Name	Key Parameters and Assumptions	Characteristics																				
SSP1-2.6	Low GHG emissions, net zero by 2075	Sustainable society with low vulnerability and high forest coverage																				
SSP2-4.5	Medium GHG emissions, decline mid-century	Moderate development path, mild changes in land and aerosols																				
SSP3-7.0	High GHG emissions, CO ₂ doubles by 2100	High vulnerability, significant land-use changes																				
SSP5-8.5	Very high GHG emissions, CO ₂ doubles by 2050	High economic growth, fossil-fuel-dependent development																				
Type	Scenario Name	Description																				
Orderly Transition	Net Zero 2050 ◦ Below 2°C	Early and stringent climate policies, low physical and transition risks																				

Item	Implementation status						
	<table><tr><td>Disorderly Transition</td><td>Divergent Net Zero 、 Delayed Transition</td><td>Policy delays and inconsistent industry responses, higher transition costs</td></tr><tr><td>Uncontrolled Warming</td><td>NDCs 、 Current Policies</td><td>Insufficient policy implementation, high physical risk</td></tr></table> (2) Analysis Factors and Assumptions: (A) Physical hazard risk at business sites: a. Based on NCDR hazard maps, no site lies directly within high-risk zones. b. But 66.7% are within 500m of flood-prone areas and 11.1% near liquefaction zones under SSP3-7.0 and a 500mm/24hr rainfall scenario. (B) Drought and energy impact: a. Based on historical droughts (e.g., 2021) and SSP3-7.0. b. Estimated rolling blackouts could lead to four blackout days/month, with annual losses at ~3% of revenue. (C) Policy and carbon pricing risks: a. Based on Taiwan’s Climate Change Response Act, carbon fee measures, and EU CBAM trends. b. Delayed policy implementation could pressure profit margins unless low-carbon transitions are adopted early.	Disorderly Transition	Divergent Net Zero 、 Delayed Transition	Policy delays and inconsistent industry responses, higher transition costs	Uncontrolled Warming	NDCs 、 Current Policies	Insufficient policy implementation, high physical risk
Disorderly Transition	Divergent Net Zero 、 Delayed Transition	Policy delays and inconsistent industry responses, higher transition costs					
Uncontrolled Warming	NDCs 、 Current Policies	Insufficient policy implementation, high physical risk					

Item	Implementation status												
	(3) Major Financial Impact Assessments: <table><tr><th>Category</th><th>Potential Financial Impact</th><th>Measures and Response</th></tr><tr><td>Power outage and disruption</td><td>~3% revenue loss/year</td><td>Emergency plans, storage and backup systems</td></tr><tr><td>Rising carbon costs</td><td>Compressed gross margin</td><td>Early carbon reduction tech adoption, ISO 14064 certification</td></tr><tr><td>Equipment damage and disaster loss</td><td>No major asset exposure</td><td>Site selection and backup strategy based on hazard analysis</td></tr></table> Through scenario analysis, we gain a forward-looking understanding of climate change’s operational and financial impacts, enabling us to quantitatively assess and manage risks from disasters, transition challenges, and regulatory trends. We will continue monitoring global scenario developments and adjust strategies to strengthen resilience.	Category	Potential Financial Impact	Measures and Response	Power outage and disruption	~3% revenue loss/year	Emergency plans, storage and backup systems	Rising carbon costs	Compressed gross margin	Early carbon reduction tech adoption, ISO 14064 certification	Equipment damage and disaster loss	No major asset exposure	Site selection and backup strategy based on hazard analysis
Category	Potential Financial Impact	Measures and Response											
Power outage and disruption	~3% revenue loss/year	Emergency plans, storage and backup systems											
Rising carbon costs	Compressed gross margin	Early carbon reduction tech adoption, ISO 14064 certification											
Equipment damage and disaster loss	No major asset exposure	Site selection and backup strategy based on hazard analysis											
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.	6. Our company has developed and implemented multiple transition plans addressing energy management, carbon reduction, sustainable procurement, and digital transformation. Key measures include: (1) GHG Management and Inventory: (A) Conducted in line with ISO 14064-1.												

Item	Implementation status
	(B) Set annual average reduction targets for Scope 1 & 2 emissions using 2024 as the base year. (C) Third-party verification and equipment upgrades targeting high energy use. (2) Energy and Carbon Reduction: (A) 2025 targets (baseline: 2020): a. 1% electricity reduction b. 5% water use reduction c. 1% waste reduction (B) Actions: equipment upgrades, off-peak energy use, water-saving measures, thermal insulation for windows. (3) Low-Carbon Economic Transition: (A) Evaluate supplier sustainability and require environmental compliance certification. (B) Adopt standards like RoHS, WEEE, IECQ QC 080000, ISO 14001. (C) Promote packaging reuse and reduce material waste.

Item	Implementation status															
	(4) Digitalization and Green Administration: (A) Promote e-invoicing and electronic document systems. (B) Strengthen office resource management (e.g., duplex printing, waste sorting). (C) 9% reduction in document destruction volume in 2024 vs. 2023. Indicators and Targets for Climate Risk Management: <table><tr><th>Category</th><th>Indicator & Target</th><th>Summary of Implementation</th></tr><tr><td>GHG Emissions</td><td>0.5% average annual reduction (Scopes 1 & 2, baseline: 2024)</td><td>ISO 14064-1 adoption and verification</td></tr><tr><td>Energy/Resource Use</td><td>-1% electricity, -5% water, -1% waste (baseline: 2020)</td><td>Ongoing reduction initiatives</td></tr><tr><td>Disaster Risk</td><td>Annual risk analysis and drills</td><td>Improved data center equipment, regular training</td></tr><tr><td>Green Procurement</td><td>Supplier compliance rate, recycling/reuse ratio</td><td>Environmental criteria embedded in procurement</td></tr></table>	Category	Indicator & Target	Summary of Implementation	GHG Emissions	0.5% average annual reduction (Scopes 1 & 2, baseline: 2024)	ISO 14064-1 adoption and verification	Energy/Resource Use	-1% electricity, -5% water, -1% waste (baseline: 2020)	Ongoing reduction initiatives	Disaster Risk	Annual risk analysis and drills	Improved data center equipment, regular training	Green Procurement	Supplier compliance rate, recycling/reuse ratio	Environmental criteria embedded in procurement
Category	Indicator & Target	Summary of Implementation														
GHG Emissions	0.5% average annual reduction (Scopes 1 & 2, baseline: 2024)	ISO 14064-1 adoption and verification														
Energy/Resource Use	-1% electricity, -5% water, -1% waste (baseline: 2020)	Ongoing reduction initiatives														
Disaster Risk	Annual risk analysis and drills	Improved data center equipment, regular training														
Green Procurement	Supplier compliance rate, recycling/reuse ratio	Environmental criteria embedded in procurement														

Item	Implementation status						
	<table><tr><td>Administrative Carbon Reduction</td><td>Results of e-system use (e.g., reduced document destruction)</td><td>Achieved measurable results</td></tr><tr><td>Internalizing Carbon Costs</td><td>Carbon pricing sensitivity, carbon fee budgeting</td><td>Included in strategy and financial planning</td></tr></table>	Administrative Carbon Reduction	Results of e-system use (e.g., reduced document destruction)	Achieved measurable results	Internalizing Carbon Costs	Carbon pricing sensitivity, carbon fee budgeting	Included in strategy and financial planning
Administrative Carbon Reduction	Results of e-system use (e.g., reduced document destruction)	Achieved measurable results					
Internalizing Carbon Costs	Carbon pricing sensitivity, carbon fee budgeting	Included in strategy and financial planning					
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	7. The Company has not yet adopted internal carbon pricing as a planning tool.						
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.	8. In response to the phased carbon reduction goals under the national policy and the Climate Change Response Act, the Company has established a greenhouse gas management system and conducted an initial inventory in 2024. Based on the inventory results of 2024 and by taking its own resources into consideration, the Company set the greenhouse gas emission reduction goals under Scope 1 and Scope 2 as well as other low-carbon action plans. By identifying 2024 as the base year, the Company compares and reviews the results of the reduction year by year, compared to the base year, to plan an average annual reduction of 1%. The Company will continuously improve energy efficiency and reduction of energy consumption as its main energy-saving and carbon reduction strategies, expecting to make contributions to sustainable environment in line with the achievement of the net zero emissions goal by 2050 under the national policy. For the time being, the Company does not plan to use or purchase renewable energy certificates (RECs) to carry out carbon reduction.						
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below)	9. Please refer to the description below for the greenhouse gas inventory and assurance status.						

1-1 The description for the greenhouse gas inventory and assurance status in the most recent two years

1-1-1 Greenhouse Gas Inventory Information

Greenhouse gas emissions in the last two years (mt CO2e), intensity (mt CO2e/NTD million), and data coverage scope				
1. The Group's inventory schedule as required by law is as follows: The parent company shall complete the inventory in 2026. The subsidiaries in the consolidated financial statements shall complete the inventory as of 2027. 2. The Company's greenhouse gas inventory data for the past two years are based on the operational control method. The greenhouse gas emissions of the Company (excluding subsidiaries) are as follows:				
Data coverage scope	2023		2024	
Scope 1	Emission volume (mt CO2e)	Intensity (mt CO2e/NTD million)	Emission volume (mt CO2e)	Intensity (mt CO2e/NTD million)
Parent company	197.2086	0.1055	251.7714	0.1210
Scope 2	Emission volume (mt CO2e)	Intensity (mt CO2e/NTD million)	Emission volume (mt CO2e)	Intensity (mt CO2e/NTD million)
Parent company	404	0.2161	461.5024	0.2218
Scope 3	Emission volume (mt CO2e)	Intensity (mt CO2e/NTD million)	Emission volume (mt CO2e)	Intensity (mt CO2e/NTD million)
Parent company	-	-	405.7181	0.1950

1-1-2 Greenhouse Gas Assurance Information

Describe the assurance status for the most recent two years up to the date of publication of the annual report, including the scope of assurance, assurance institution, assurance standards and assurance opinions.
There is no external assurance available for the Company's greenhouse gas emissions information in the last two years. It is expected that the external verification results in accordance with ISO 14064-1 will be made available in Q2 2025.

1-2 Greenhouse gas reduction goals, strategies and concrete action plans

Describe the base year for greenhouse gas reduction, and data, reduction goals, concrete action plans, and achievement of the reduction goals.

- 1. The Company and its subsidiaries in the consolidated financial statements will set the base year as no later than 2026, and are expected to set the greenhouse gas reduction goals, strategies and concrete action plans within the next two years.**
- 2. The Company has gathered statistics on greenhouse gas emissions in the past two years and formulated the greenhouse gas reduction policy. The achievement status and related measures are detailed in 1.Paragraph (4) of 3. Environmental Issues in the “Promotion of Sustainable Development – Implementation Status and Deviations from the Sustainable Development Best Practice Principlesfor TWSE/TPEX Listed Companies and the Reasons” Section.**

2.3.6 Ethical Corporate Management – Implementation Status and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons.
	Yes	No	Summary Description	
1. Establishment of ethical corporate management policies and programs (1) Does the company have an ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?	V		(1) The company has established the "Ethical Corporate Management Best Practice Principles" and has revised it multiple times to implement it. The code and related regulations have been disclosed in internal regulations and the investor service section of the external website for the board of directors, management, and all employees to implement together.	The company has been implementing the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and there are no deviations at present.
(2) Whether the company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates, within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in Article 7, paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPE Listed Companies?	V		(2) The company has established regulations for employees in "Employee Management Regulations," "Employee Code of Conduct," "Code of Ethics," and "Gift-giving Regulations for Suppliers, Customers, and Partner Companies." The related regulations have also been published on the company's internal website for employees to consult. New employees are reminded of the company's business philosophy: upholding integrity, pursuing excellence, co-management, and sharing achievements through training. New employees also sign an agreement regarding the related rights, obligations, and intellectual property usage precautions to prevent any misconduct. Daily operations are monitored and enforced by managers and internal audit mechanisms.	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
(3) Does the company clearly set out the operating procedures, behavior guidelines, and punishment and appeal system for violations in the unethical conduct prevention program, implement it, and regularly review and revise the plan?	V		(3) The company has established regulations for "Employee Rewards and Disciplinary Review Procedures" and "Employee Feedback Handling Regulations" and regularly reviews their necessity. The company promotes and explains these regulations during new employee training sessions, requiring managers to implement them and lead by example. The related regulations are also posted on the internal website, and a complaint/reporting mailbox is available.	
2. Ethical Management Practice				
(1) Does the company assess the ethics records of those it has business relationships with and include ethical conduct related clauses in the business contracts?	V		(1) The company assesses the integrity of business, environmental protection, labor safety, and other aspects of our suppliers, and individually requires the signing of a "Supplier Social Responsibility Commitment".	The company has been implementing the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.
(2) Has the company set up a dedicated unit to promote ethical corporate management under the board of directors, and does it regularly (at least once a year) report to the board of directors on its ethical corporate management policy and program to prevent unethical conduct and monitor their implementation?	V		(2) The responsible unit for promoting corporate integrity in our company is the General Manager's Office, and the Audit Unit and Human Resources Unit are responsible for supervising and implementing it. A report was presented during the November 7 board meeting of 2024, and no major violations of business integrity were found in the current year.	
(3) Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	V		(3) The company has implemented relevant regulations such as the "Code of Conduct for Colleagues", "Code of Ethics", and "Regulations on Holiday Gifts for Suppliers, Customers, and Collaborating Manufacturers".	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
(4) Does the company have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside accountants to perform the audits?	V		(4) The company has established effective accounting and internal control systems, which are regularly audited by the internal audit unit. No major violations were found in the year 2024.	
(5) Does the company provide internal and external ethical corporate management training programs on a regular basis?	V		(5) The company promotes its business philosophy of integrity in the new employee training program, which is a 2-hour course that all new employees are required to attend. Supervisors are also expected to lead by example and reinforce this philosophy at annual meetings and other relevant gatherings. Additionally, the company sends representatives to attend external seminars and conferences to ensure they stay up to date with relevant practices and procedures.	
3. Implementation of Complaint Procedures (1) Has the company established specific whistle-blowing and reward procedures, set up conveniently accessible whistle-blowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistleblowers?	V		(1) To ensure that all personnel uphold high ethical standards within the scope of business operations, prevent illegal activities, facilitate accessible reporting channels, and ensure timely handling of complaints and reports, the Company's Board of Directors has established the "Whistleblowing System Policy." Independent reporting channels managed by dedicated personnel have been set up on both the internal and external websites, allowing employees, customers, suppliers, and other external stakeholders to report violations related to human rights, codes of conduct, or the ethical business practices policy.	The company has been implementing the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.		
	Yes	No	Summary Description			
(2) Has the company established standard operation procedures for investigating the complaints received, follow-up measures taken after investigation, and mechanisms ensuring such complaints are handled in a	V		A.Whistleblowing Case Contact Points: Reports are received via email by the heads of the General Manager’s Office, Internal Audit, and Human Resources simultaneously. Investigations are assigned based on the topic and nature of each case.			
			B.Whistleblowing Channel Information:			
			Target Groups		Feedback / Complaint Channels	Remarks
			Employees		HR Department: Manager Yu, Chia-Hua Phone: +886-2-89121122 ext. 234 Email: CoC@tw.ute.com	Employee Complaint Center available on the internal website for prompt responses.
			Customers & Suppliers		Customer Service Department: Ms. Chieh Customer Service Hotline: +886-2-2795-8760 Email: interested_party@tw.ute.com	
			Other Stakeholders		Spokesperson: Ms. Chang, Chia-Lin Acting Spokesperson: Ms. Lin, Yin-Shih Phone: +886-2-89121122 ext. 270/276 Email: invest@tw.ute.com	
			(2) The Company has also established principles for accepting, investigating, and protecting the identity of whistleblowers in the “Regulations on Whistleblowing, Complaints, Suggestions, and			

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
confidential manner?			Employee Feedback.” A. Acceptance Principles: a. Reports may be submitted anonymously or with the reporter’s name. Named reports should provide: (a) Name, department, job title, contact number, and date of the complaint. (b) Facts and details of the case, suggestions for improvement, or requested remedies, along with relevant documents and evidence. b. Anonymous reports are subject to evaluation by the responsible supervisor. Malicious accusations or defamation will be handled according to relevant laws. c. Upon receipt, the complainant will be notified immediately, and the case will be documented for tracking purposes. B. Investigation Procedure (Including processing timelines): a. Personnel handling the complaint shall act with fairness, pragmatism, and integrity, gather detailed information, analyze it, and process the case promptly. b. Investigations are conducted confidentially to protect the privacy and rights of involved parties.	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			c.After receiving a complaint, an investigation team shall be set up within three working days to conduct an investigation. The team members shall include at least one supervisor of the person being complained and one head of the human resources department. The person handling the complaint shall be the convener of the team. d.The investigation team shall notify the complainant in writing within 14 working days to come to the scene to state the facts. The investigation team may investigate based on the facts. Personnel who may be biased in the case shall be excluded from the investigation team. e.The appeal case should be concluded within two months after the establishment of the investigation team. If the case is particularly complicated, it may be extended by one month. C. Confidentiality Mechanism: The principles of maintaining confidentiality, rewarding whistleblowers, and ensuring their legitimate rights and interests are not violated should be adhered to during case acceptance and investigation procedures. Investigations into individuals or organizations being reported should be conducted in a manner that maintains confidentiality, does not reveal the whistleblower's identity, and does not display any reporting materials.	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
(3) Has the company adopted proper measures to protect whistleblowers from retaliation for filing complaints?	V		(3) The Company has implemented both the “Whistleblowing System Policy” and the “Regulations on Whistleblowing, Complaints, Suggestions, and Employee Feedback,” which outline maintaining confidentiality, rewarding whistleblowers, and ensuring their legitimate rights and interests are not violated should be adhered. As of fiscal year 2024, the Company has not received any whistleblowing reports through any channel.	
4. Strengthening Information Disclosure Does the company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System (MOPS)?	V		Our company has disclosed our integrity management related policies and procedures on our website, in the corporate governance section and on the Public Information Observation System. The access paths are as follows : (1) Company website\ Investor services\ Corporate governance\ Articles of association and important internal control procedures\ Code of conduct for integrity management. (2) Public Information Observation System\ Corporate governance\ Regulations and rules for establishing corporate governance. You can search using our stock code 3652: The effectiveness of our efforts are as follows: We promote integrity management in our new employee training program, which is a 2-hour course that all new employees are required to attend. We also require our supervisors to lead by example and strengthen reminders during annual meetings and other relevant gatherings. We also send	The company has been implementing the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			representatives to attend external advocacy and briefing meetings to ensure that we are aware of what we should do.	
5. If the company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviations between the principles and their implementation:None.				
6. Other important information to facilitate a better understanding of the status of operation of the company's ethical corporate management policies (e.g., the company's reviewing and amending of its ethical corporate management best practice principles): None.				

2.3.7 Other Important Information Regarding Corporate Governance:

- 1. The company has established an "Internal Handling Procedure for Material Non-public Information" and announced it on the internal website for the reference and compliance of directors, executives, and employees.**
- 2. The company has established a "Code of Conduct for Employees" as a basic standard for employees' behaviors towards the company, colleagues, customers, and suppliers, and announced it on the internal website for employees to consult and comply with.**
- 3. Personnel related to financial transparency have obtained relevant licenses designated by the competent authority :**

Department	Relevant Training Education
Two from General Manager's Office and Accounting Department	Professional certification for accounting and finance executives of publicly listed companies issued by the Accounting Research and Development Foundation Certified Public Accountant (CPA) license in the Republic of China (Taiwan)
One from Audit Office	Certified Internal Auditor (CIA) issued by The Institute of Internal Auditors (IIA) International Internal Auditor (IIA) issued by The Institute of Internal Auditors in Taiwan (IIA Taiwan)

4. Succession planning and operation of the board of directors:

The company currently has 11 board members (including 4 independent directors), and the election of directors adopts a comprehensive nomination system. The selection of directors depends on the company's future development needs and the consideration of diverse policies. As for independent directors, they must have work experience in business, law, finance, accounting or company operations in accordance with the law, which can help strengthen corporate governance. To enhance the functions of the board of directors, the company not only arranges appropriate continuing education courses for their required abilities but also establishes a method for evaluating the performance of the board of directors to measure the efficiency of board operations and the performance of individual board members, as a reference for future independent director planning.

5. Succession planning and operation of important management levels:

The company's managers are crucial to business operations. They must possess excellent professional skills and personal integrity, and they must also identify with the company's management philosophy of "integrity, excellence, cooperation, and sharing." The company provides internal and external

education and training programs and implements a job rotation mechanism to promote the passing down of skills. The company also has a regular performance evaluation system in place to identify outstanding talent at each level, and these individuals are considered as potential successors.

6. The independent directors of our company oversee the execution of various operational plans and the expression of financial statements:

- (1) The company notifies all directors of the meeting seven days in advance and provides sufficient information for the independent directors to review. If there are objections or reservations from the independent directors, they will be recorded in the minutes of the board meeting. In accordance with the "Rules Governing the Scope of Powers of Independent Directors" of our company, article 5.2.6 states that "the company or other members of the board shall not obstruct, refuse or evade the duties of independent directors. When independent directors consider it necessary to perform their duties, they may request the board to appoint relevant personnel or hire experts to assist. The necessary expenses incurred by hiring experts and other independent directors to exercise their powers shall be borne by the company." Our company fully assists independent directors in obtaining relevant information and resources necessary to perform their duties.**
- (2) our company highly respects and values the recommendations of independent directors. The management regularly presents operational reports and internal audit reports to the board of directors, and independent directors can gain in-depth understanding of recent financial and operational performance and make recommendations at any time. The annual financial report is also submitted to all directors for review prior to the board meeting, and the interim financial report is submitted to all directors for review after being audited by the accountant.**
- (3) The directors and management of our company, accountants and internal auditors hold regular meetings with smooth communication channels and frequent interactions. When directors have questions, they first inquire by phone. When necessary or important issues arise, separate meetings are held to discuss and minutes are taken.**

2.3.8 Other Important Information Regarding Corporate Governance:

1. The Statemnet of the Internal Control System:

UNITECH ELECTRONICS CO., LTD

Statemnet of the Internal Control System

Date : March 4, 2025

Regarding the internal control system of the company for the Year 2024, we hereby declare the following based on the results of our self-inspection:

- 1. The company is aware that establishing, implementing, and maintaining an internal control system is the responsibility of the board of directors and management of our company, and we have already established such a system. Its purpose is to provide reasonable assurance for achieving the objectives of operational effectiveness and efficiency (including profitability, performance, and asset protection), reliable reporting, timely and transparent compliance with relevant regulations and laws, and following relevant regulations and laws.**
- 2. Internal control systems have inherent limitations, and no matter how well-designed they are, they can only provide reasonable assurance for achieving the above three objectives. Moreover, the effectiveness of the internal control system may change due to changes in the environment and circumstances. However, our company's internal control system has a self-supervision mechanism, and if any deficiencies are identified, we take corrective action.**
- 3. The company assesses the effectiveness of the internal control system based on the "Guidelines for Establishing the Internal Control System of Public Companies" (hereinafter referred to as the "Guidelines"). The Guidelines classify the internal control system into five components based on the management control process: 1. Control the Environment, 2. Risk Evaluation 3. Control Activities, 4. Information and Communication, and 5. Monitoring. Each component includes several items. Please refer to the Guidelines for the specific items.**
- 4. The company has used the above internal control system assessment items to evaluate the effectiveness of the design and implementation of our internal control system.**
- 5. Based on the above evaluation results, our company believes that our internal control system (including the supervision and management of subsidiaries) as of December 31, 2024, which includes understanding the degree of achieving operational effectiveness and efficiency objectives, reliable and timely reporting, and compliance with relevant regulations and laws, is designed and implemented effectively and can reasonably ensure the achievement of the above objectives opposing view, and all agreed with the content of this statement.**
- 6. This statement will become the main content of our company's annual report and public disclosure, and will be made public. Any false, concealed, or illegal information in the public disclosure will involve legal liabilities**

under the Securities and Exchange Act, Articles 20, 32, 171, and 174.

- 7. This statement was approved by the board of directors of our company on March 4, 2025. Among the eleven directors present, no one held an opposing view, and all agreed with the content of this statement.**

UNITECH ELECTRONICS CO., LTD

President: YEH JIA WEN

General Manager: HSU CHIH TA

2. Disclosure of the auditor's review report:

As our company does not require the engagement of an accountant for the review of the internal control system, this provision is not applicable.

2.3.9 Important resolutions of the shareholders' meeting and the board of directors as of the date of the annual report printing for the Recent year :

1. Important Resolutions of the Shareholders' Meeting

Date	Major Resolutions	Review of Implementation Situation
2024.06.18	1. Ratified the business report, parent-only financial statements, and consolidated financial statements for 2023. 2. Ratified the proposal for the earnings distribution for 2023. 3. Approved the proposal for the partial amendment of the “Articles of Incorporation.”	1. The proposal was approved as originally proposed after voting, with the number of voting rights in favor of the proposal occupying 99.28% of the total rights represented by the shareholders present at the time of voting. 2. For the cash dividends, the record date was July 17, 2024, and the distribution date was August 7, 2024. The cash dividends at NTD 0.34587754 per share, together with the employee remuneration of NTD 2,518,290 and director remuneration of NTD 1,007,316, were distributed on August 7, 2024 upon the resolution of the shareholders’ meeting. 3. The proposal was approved as originally proposed with the number of voting rights in favor of the proposal occupying 98.80% of the total rights represented by the shareholders present at the time of voting, and has been further implemented.

2. Important Resolutions of the Board of Directors

Date	Major Resolutions	Implementation Situation
2024.01.17	1. Resolved the proposal for the Company's 2024 business plan. 2. Resolved the proposal for the partial amendment of the "Corporate Governance Best Practice Principles."	This has been processed in accordance with the resolution.
2024.03.11	1. Resolved the proposal for the application for renewing financing facilities to meet the business needs. 2. Resolved the proposal for the "performance bonus" for 2024 and the "annual salary adjustment" for 2024 for the Company's managerial officers. 3. Resolved the proposal for the amendment of the "Regulations on the Remuneration to Directors." 4. Resolved the proposal for the amount and distribution method of remuneration to employees and to directors for 2024. 5. Resolved the proposal for the Company's "effectiveness evaluation of internal control system" and "Statement on Internal Control System" for 2024. 6. Resolved the proposal for the Company's business report, parent-only financial statements, and consolidated financial statements for 2024. 7. Resolved the proposal for the Company's earnings distribution for 2024. 8. Resolved the proposal for the appointment and remuneration of the Company's CPAs for 2024. 9. Resolved the proposal for the process of prior approval and general policy regarding the non-assurance services provided by Ernst & Young and its affiliates. 10. Resolved the proposal for the partial amendment of the "Articles of Incorporation." 11. Resolved the proposal for matters on the convention of the 2024 annual shareholders' meeting.	This has been processed in accordance with the resolution.
2024.05.06	1. Resolved the proposal for the adjustment and extension of bank financing facilities to meet business needs. 2. Resolved the proposal for the partial amendment of the "Rules of Procedure for Board of Directors Meetings." 3. Resolved the proposal for the Company's consolidated financial statements for Q1 2024. 4. Resolved the proposal for the partial amendment of the "Audit Committee Organization Regulations."	This has been processed in accordance with the resolution.
2024.08.06	1. Resolved the proposal for the Company's consolidated financial statements for Q2 2024. 2. Resolved the service remuneration for the 2023 transfer pricing report of the Company and its subsidiaries, UTA and UTI, and the Group's master file report.	This has been processed in accordance with the resolution.

Date	Major Resolutions	Implementation Situation
	3. Resolved the proposal for the distribution of “employee remuneration” for the Company’s managerial officers for 2023. 4. Resolved the Company’s pension payment to managerial officers. 5. Resolved the Company’s salary adjustment for managerial officers’ job changes. 6. Resolved the proposal for the extension of bank financing facilities to meet business needs. 7. Resolved the proposal for the extension of the new derivative transaction limit to meet the business needs. 8. Resolved the proposal for changing the custodian of the company seal and authorized signatory’s seal exclusive for the endorsement/guarantee.	This has been processed in accordance with the resolution.
2024.11.07	1. Resolved the proposal for the extension of bank financing facilities to meet business needs. 2. Resolved the proposal for the application for renewing derivative transaction limit to meet the business needs.. 3. Resolved the proposal for the Company’s consolidated financial statements for Q3 2024. 4. Resolved the establishment of the “Operating Procedure for Preparation and Assurance of Sustainability Report” of the Company. 5. Resolved the proposal for the amendment to the Company’s internal control system and internal audit system. 6. Resolved the proposal for the formulation of the annual audit plan for 2025 for the Company and its subsidiaries.	This has been processed in accordance with the resolution.
2025.01.16	1. Resolved the proposal for the Company’s 2025 business plan.	This has been processed in accordance with the resolution.
2025.03.04	1. Resolved the proposal for the application for new derivative transaction limit to meet the business needs. 2. Resolved the proposal for the amount and distribution method of remuneration to employees and to directors for 2024. 3. Resolved the proposal for the “performance bonus” for 2024 for the Company’s managerial officers. 4. Resolved the proposal for the “annual salary adjustment” for 2025 for the Company’s managerial officers. 5. Resolved the proposal for the Company’s “effectiveness evaluation of internal control system” and “Statement on Internal Control System” for 2024. 6. Resolved the proposal for the Company’s business report, parent-only financial statements, and consolidated financial statements for 2024. 7. Resolved the proposal for the Company’s earnings distribution for 2024. 8. Resolved the proposal for the appointment and remuneration of the Company’s CPAs for 2025.	This has been processed in accordance with the resolution.

Date	Major Resolutions	Implementation Situation
	9. Resolved the proposal for the process of prior approval and general policy regarding the non-assurance services provided by Ernst & Young and its affiliates. 10. Resolved the definition of “entry-level employees” as referred to in Paragraph 6, Article 14 of the Securities and Exchange Act and inclusion of the distribution of a certain percentage of the annual earnings as the remuneration to “entry-level employees” in the Articles of Incorporation. 11. Resolved the proposal for the partial amendment of the “Articles of Incorporation.” 12. Resolved the proposal for the lifting of the non-competition restriction on the Company’s directors and their representatives. 13. Resolved the proposal for matters on the convention of the 2025 annual shareholders’ meeting.	
2025.05.06	1. Resolved the proposal for the extension of bank financing facilities to meet business needs. 2. Resolved the proposal for the Company’s consolidated financial statements for Q1 2025. 3. Resolved the proposal for the amendment to the Company’s internal control system and internal audit system. 4. Resolved the proposal for the partial amendment of the “Rules of Procedure for Board of Directors Meetings.”	This has been processed in accordance with the resolution.

2.3.10 Major Issues of Record or Written Statements Made by Any Director or Supervisor Dissenting to Important Resolutions Passed by the Board of Directors: None.

2.4 Information Regarding the Unitech's Audit Fee

Unit: NT\$ thousands

Name of accounting firm	Names of CPAs	Period covered by the CPA audit	Audit fees	Non-audit fees	Total	Remarks
Ernst & Young	HU SHEN CHIEH	Jan 1, 2024 ~Dec 31, 2024	4,710	290	5,000	Tax related consultation and compliance.
	KUO SHAO PIN	Jan 1, 2024 ~Dec 31, 2024				

- (1) The amount of non-audit fees paid to the CPA, CPA Firm and its Affiliates, and the content of non-audit Service :

It mainly includes Tax-related consultation and compliance.

- (2) If the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed : None.

- (3) If the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefor shall be disclosed: None.

2.5 Information on Replacement of CPAs

If there has replaced its CPA within the last 2 fiscal years or any subsequent interim period, it shall disclose the following information :

2.5.1 Information regarding the former CPAs

Replacement Date	March 11, 2024		
Reason for replacement and explanation	Due to the need for internal rotation as required by relevant laws and regulations, the Company’s CPAs were changed from Kuo Shao Pin and Yang Chih Hui to Hu Shen Chieh and Kuo Shao Pin starting from 2024.		
Describe whether the Company or the CPAs decided to terminate or discontinue the engagement	Parties Circumstances	CPAs	The Company
	Terminated the engagement	N/A	N/A
	No longer accepting (continuing) the engagement	N/A	N/A
If the CPAs issued an audit report expressing any opinion other than an unqualified opinion during the 2 most recent years, specify the opinion and the reasons	N/A		
Disagreement with the Company	Yes	—	Accounting principles or practices
		—	Disclosure of financial reports
		—	Audit scope or procedures
		—	Other
		—	
	No	V	
	Specify details —		
Other disclosures (Any matters required to be disclosed under sub-items d to g of Article 10.5.A)	None		

2.5.2 Information Regarding the Successor CPAs

Name of accounting firm	Ernst & Young
Names of CPAs	HU SHEN CHIEH, KUO SHAO PIN
Date of engagement	March 11, 2024
Subjects discussed and results of any consultation with the CPAs prior to the engagement, regarding the accounting treatment of or application of accounting principles to any specified transaction, or the type of audit opinion that might be issued on the company's financial report	N/A
Successor CPAs' written opinion regarding the matters of disagreement between the Company and the predecessor CPAs	N/A

2.5.3 The reply letter from the predecessor CPA regarding the Company's disclosures regarding the matters under Article 10.5.A and 10.5.B(c) of the Regulations: None.

2.6 The Company's President, General managers, and Finance or Accounting Officer have held a position in the independent auditing firm or its affiliates over the past year: None

2.7 Changes in the transfer of share ownership and stock pledge by directors, supervisors, managers, and shareholders who own more than 10% of shares during the most recent year and up to the publication date of the annual report :

2.7.1 Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders

Job Title	Name	2024		Current fiscal year as of April 21, 2025	
		Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)	Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)
Director	HI-JET INCORPORATION	0	0	0	0

Job Title	Name	2024		Current fiscal year as of April 21, 2025	
		Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)	Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)
Director Representative /Strategy Chief Officer	YEH JIA WEN	0	0	0	0
Director Representative	YEH MING HAN	0	0	0	0
Director Representative	YEH BO CHUN	0	0	0	0
Director Representative	WANG KUO CHANG	0	0	0	0
Director/ Major Shareholder	UNITECH COMPUTER CO., LTD.	0	0	0	0
Director Representative	YEH KUO CHUAN	0	0	0	0
Director Representative	LEE YING SIN	0	0	0	0
Director Representative	CHEN RONG HUEI	0	0	0	0
Independent Director	SU LIANG	0	0	0	0
Independent Director	CHING HU SHIH	0	0	0	0
Independent Director	LIU YOU KUO	0	0	0	0
Independent Director	HO PO CHUNG	0	0	0	0
Company's General Manager	HSU CHIH TA	0	0	0	0
Senior Deputy General Manager	CHEN MENG YU	0	0	0	0
Deputy General Manager (Note 1)	LU KUANG HUNG	0	0	0	0
Associates	TSAO KUO CHENG	(3,305)	0	0	0
Associates	CHOU SHENG YANG	(36,397)	0	0	0
Associates	LI MING HSUEH	(135)	0	0	0
Associates	YEH CHIH HAO	(450,000)	0	0	0
Associates	LIU CHIA YI	0	0	0	0
R&D Manager	HSU YUAN YING	0	0	0	0
Accounting Manager	CHANG CHIA LIN	0	0	0	0
Major Shareholder	G.M.I Technology Inc	0	9,559,000	0	0

Note 1 : Retirement on JUL 5, 2024

2.7.2 Information on Transfers of Shareholding : None.

2.7.3 Information on Pledges of Shareholding : None.

2.8 Relationships Among the Top 10 Shareholders

April 21, 2025 Unit : Shares

Name	Shareholding		Shareholding of spouse and minor children		Total shareholding by nominee arrangement		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree		Remarks
	Shares	%	Shares	%	Shares	%	Name of entity or individual	Relationship	
UNITECH COMPUTER CO., LTD	30,039,000	40.00%	0	0	0	0	G.M.I TECHNOLOGY HI-JET INCORPORATION	Same person in charge	N/A
Representative of UNITECH COMPUTER CO., LTD: YEH JIA WEN	0	0	0	0	0	0	YEH WEI YAN	Father-son	N/A
G.M.I TECHNOLOGY	9,559,000	12.73%	0	0	0	0	UNITECH COMPUTER CO., LTD HI-JET INCORPORATION	Same person in charge	N/A
Representative of G.M.I TECHNOLOGY : YEH JIA WEN	0	0	0	0	0	0	YEH WEI YAN	Father-son	N/A
HI-JET INCORPORATION	3,657,726	4.87%	0	0	0	0	UNITECH COMPUTER CO., LTD G.M.I TECHNOLOGY	Same person in charge	N/A
Representative of HI-JET INCORPORATION : YEH JIA WEN	0	0	0	0	0	0	YEH WEI YAN	Father-son	N/A
HUANG PEI FANG	2,961,000	3.94%	0	0	0	0	N/A	N/A	N/A
FAN ZHE RUEI	2,037,000	2.71%	0	0	0	0	N/A	N/A	N/A
JIA YUN INVESTMENT CO., LTD	1,682,783	2.24%	0	0	0	0	YEH WEI YAN	Person in charge	N/A
Representative of JIA YUN INVESTMENT CO., LTD : YEH WEI YAN	180,000	0.24%	0	0	0	0	YEH JIA WEN	Father-son	N/A
YEH KUO CHUAN	1,097,126	1.46%	126,709	0.17%	0	0	YEH ZHI HAO	Father-son	N/A

Name	Shareholding		Shareholding of spouse and minor children		Total shareholding by nominee arrangement		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree		Remarks
	Shares	%	Shares	%	Shares	%	Name of entity or individual	Relationship	
LIN CHING HANG	1,000,000	1.33%	0	0	0	0	N/A	N/A	N/A
FU RONG INVESTMENT Co. LTD	679,000	0.90%	0	0	0	0	UNITECH COMPUTER CO., LTD	Same person in charge	N/A
Representative of FU RONG INVESTMENT Co. LTD : YEH KUO CHUAN	1,097,126	1.46%	126,709	0.17%	0	0	YEH ZHI HAO	Father-son	N/A
YEH ZHI HAO	500,000	0.67%	0	0	0	0	YEH KUO CHUAN	Father-son	N/A

2.9 The Combined Shareholdings and Percentage held by the Company, its Directors, Managers, and Directly or Indirectly Controlled Businesses in the same Invested Company

December 31, 2024 Unit: Shares: NTS

Investee Enterprise	Investment by the Company		Investment by the Directors, Supervisors, Managerial Officers and Directly or Indirectly Controlled Entities of the Company		Total Investment	
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio
Unitech America Ventures Inc.	10,000	100%	0	0	10,000	100%
Unitech America Holding Inc.	0	0	10,000	100%	10,000	100%
Unitech America Inc.	0	0	100,000	100%	100,000	100%
Unitech Europe Ventures Inc.	10,000	100%	0	0	10,000	100%
Unitech Europe Holding Inc.	0	0	10,000	100%	10,000	100%
Unique Technology Europe B.V.	0	0	135,948	100%	135,948	100%
Unitech Japan Holding Inc.	10,000	100%	0	0	10,000	100%
Unitech Japan Co., Ltd.	152	10.86%	1,198	85.57%	1,350	96.43%
Unitech Asia Ventures Inc.	16,056.83	100%	0	0	16,056.83	100%
Unitech Industries Holding Inc.	0	0	13,785.52	100%	13,785.52	100%
Xiamen Unitech Computer Co., Ltd.	-	0	USD3,419,200	100%	USD3,419,200	100%

III. Capital Overview

3.1 Capital and Shares

3.1.1 Sources of Capital :

1. Capital formation process:

Unit: Shares ; NT\$

Year / Month	Issued price	Authorized capital		Paid-in capital		Remarks		
		Shares	Amount (NT\$)	Shares	Amount (NT\$)	Sources of capital	Capital paid in by assets other than cash	Other
2008/01	10	60,000,000	600,000,000	40,000,000	400,000,000	Capital division and establishment of NT\$400 thousands	N/A	January 15, 2008 Letter of Authorization No.09731572980
2009/08	32.5	60,000,000	600,000,000	47,600,000	476,000,000	Capital Increases by NT\$76,000 thousands	N/A	September 16, 2009 Letter of Authorization No.09833070430
2013/03	10	60,000,000	600,000,000	46,629,000	466,290,000	Retirement of Treasury Stock NT\$9,710 thousands	N/A	March 8, 2013 Letter No. 1025014032 issued by the Economic Department of the Northern Regional Administration.
2014/04	21.45	60,000,000	600,000,000	46,711,000	467,110,000	Conversion of subscription rights into shares by NT\$820 thousands	N/A	April 18, 2014 Letter No. 1035142301 issued by the Economic Department of the Northern Regional Administration.
2014/08	21.45	60,000,000	600,000,000	46,735,000	467,350,000	Conversion of subscription rights into shares by NT\$240 thousands	N/A	August 25, 2014 Letter No. 1035174343 issued by the Economic Department of the Northern Regional Administration.
2014/12	17.83	60,000,000	600,000,000	46,748,000	467,480,000	Conversion of subscription rights into shares by NT\$130 thousands	N/A	December 2, 2014 Letter No. 1035198369 issued by the Economic Department of the Northern Regional Administration.
2015/02	21.07 17.83	60,000,000	600,000,000	46,766,500	467,665,000	Conversion of subscription rights into shares by NT\$185 thousands	N/A	February 11, 2015 Letter No. 1045128935 issued by the Economic Department of New Taipei City Government.
2015/04	17.83	60,000,000	600,000,000	46,769,000	467,690,000	Conversion of subscription rights into shares by NT\$25 thousands	N/A	April 20, 2015 Letter No. 1045142616 issued by the Economic Department of New Taipei City Government.
2015/09	17.83	60,000,000	600,000,000	46,796,000	467,960,000	Conversion of subscription rights into shares by NT\$270 thousands	N/A	September 8, 2015 Letter No. 1045178438 issued by the Economic Department of New Taipei City Government.

2016/11	19.38 16.39	60,000,000	600,000,000	46,871,500	468,715,000	Conversion of subscription rights into shares by NT\$755 thousands	N/A	November 25, 2016 Letter No. 1055327080 issued by the Economic Department of New Taipei City Government.
2017/02	19.38 16.39	60,000,000	600,000,000	47,052,000	470,520,000	Conversion of subscription rights into shares by NT\$1,805 thousands	N/A	February 9, 2017 Letter No. 1068007324 號 issued by the Economic Department of New Taipei City Government.
2017/04	16.39	60,000,000	600,000,000	47,075,000	470,750,000	Conversion of subscription rights into shares by NT\$230 thousands	N/A	April 12, 2017 Letter No. 1068022048 issued by the Economic Department of New Taipei City Government.
2017/12	15.83	60,000,000	600,000,000	47,097,500	470,975,000	Conversion of subscription rights into shares by NT\$225 thousands	N/A	December 1, 2017 Letter No. 1068076405 issued by the Economic Department of New Taipei City Government.
2021/12	21.00	90,000,000	900,000,000	75,097,500	750,975,000	Capital Increases by NT\$280 thousands	N/A	December 16, 2021 Letter of Authorization No.11001230420

2. Type of Shares:

Unit: Shares

Type of stock	Authorized Capital			Remarks
	Outstanding shares (Note: listed stocks)	Unissued shares	Total	
Ordinary Shares	75,097,500	14,902,500	90,000,000	Including 10,000,000 shares of stock options for employees

3. Summary declaration system related information: The Company has no such situation.

3.1.2 List of Major Shareholders:

Shareholders whose equity stake exceeds 5% or who are among the top ten shareholders in terms of equity stake: :

April 21, 2025 Unit : Shares

Names of major shareholders	Shares	Shareholding (shares)	Shareholding (%)
UNITECH COMPUTER CO., LTD	30,039,000	30,039,000	40.00%
G.M.I TECHNOLOGY CO., LTD	9,559,000	9,559,000	12.73%
HI-JET INCORPORATION	3,657,726	3,657,726	4.87%
HUANG PEI FANG	2,961,000	2,961,000	3.94%
FAN ZHE WEI	2,037,000	2,037,000	2.71%
JIA YUN INVESTMENT CO., LTD	1,682,783	1,682,783	2.24%
YEH KUO CHUAN	1,097,126	1,097,126	1.46%
LIN CHING HANG	1,000,000	1,000,000	1.33%
FU RONG INVESTMENT Co. LTD	679,000	679,000	0.90%
YEH ZHI HAO	500,000	500,000	0.67%

3.1.3 Dividend Policy and Implementation Status :

1. Dividend Policy stipulated in the Articles of Association :

If the Company has profits of the current, shall appropriate no less than 5% as employees' remuneration, not more than 2% as directors' remuneration, employees' remuneration shall be paid in cash or shares approved by a resolution of the meeting of board of directors, the objective includes employees of subsidiary company met certain conditions, and certain conditions shall be set by the authorized board of directors.

However, when the Company has accumulated loss, shall reserve to recovery amount in advanced, and appropriate employees' remuneration and directors' remuneration in accordance with the preceding proportion.

If the Company has earnings in final accounts, shall pay taxes first, recover loss of the past years, and designate 10% as legal serve, and designate or reverse special surplus reserve in accordance with laws when it's necessary, the board of directors programmed to make an earnings distribution proposal for the rest and the accumulated undistributed earnings, and it shall be distributed after approved by a resolution of a shareholders' meeting.

The Company distributes cash based on the dividends and bonuses in the preceding paragraph in accordance with Article 240 of the Company Act, or based on the legal reserve and capital reserve in accordance with Article 241 of the Company Act, the authorized board of directors shall adopt a resolution by a majority vote of a meeting of the board of directors attended by two-thirds or more of all the directors, all or a part of dividend and bonus shall be distributed, and paid in cash, and it shall be reported to a shareholders' meeting; if it is made by the way of issuing new shares, shall be distributed after approved by a resolution of a shareholders' meeting.

The Company will consider it operating condition and growth, the needs in relation to capital and long term financial arrangement, and the satisfactions for the needs from shareholders regarding cash inflow to reserve not less then 30% of distributable earnings as shareholder's dividend each year. Shareholder's earnings distribution shall be paid in stock dividend or cash dividend, and distributed cash dividend shall not be less than 10% of total distributed dividends (sum of cash dividend and stock dividend) as principle, however, when total distributed dividend of the current year was less than NT\$3 per share, may all be paid in stock dividend.

2. Situation of the proposed dividend distribution at the shareholders' meeting:

(1) The Company's net profit after-tax after appropriating employees'

compensation (5%) and Directors' compensation (2%) is NT\$ 93,852,198, and setting aside the 2024 re-measurement on defined benefit plan, setting aside the legal reserve (10%), and then adding reversal special reserve, and then adding beginning retained earnings, distributable retained earnings is NT\$ 148,622,908 and the proposed cash dividends to Shareholder's cash is NT\$ 45,058,500, at NT\$ 0.6 per share. Upon the approval of the Annual Meeting of Shareholders, it is proposed that the Board of Directors be authorized to resolve the ex-dividend date, ex-rights date, and other relevant issues. (Please refer to the earnings distribution table).

- (2) In the event of any changes in the number of outstanding shares resulting from the buyback of the Company's shares, transferring treasury stocks to employee, conversion of convertible bonds, the exercise of employee stock option or other reasons, the dividend ratio must be adjusted. It is proposed that the Board of Directors be authorized to adjust the dividend ratio and to proceed on the relevant matters.
- (3) The cash dividends calculation shall be rounded down to the nearest one NTD (any amount below one NTD will be discarded), and the remaining fraction shall be adjusted and agree to distributed cash dividends.

Note: This proposal was approved by the board of directors on March 4, 2025, and is subject to approval by the shareholders' meeting.

**Unitech Electronics Co., LTD.
Earnings Distribution Statement
2024**

Unit: NT\$	
Item	Amount
Beginning retained earnings	60,607,255
Add: 2024 net profit after tax	93,852,198
Less: 2024 re-measurement on defined benefit plan	(420,363)
Less: 10% legal reserve	(9,343,183)
Add: reversal special reserve	3,927,001
Distributable earnings	148,622,908
Distributable items:	
Shareholder's dividends - cash dividends (at NT\$ 0.6 per share)	45,058,500
Unappropriated retained earnings	103,564,408

3.1.4 The impact of the proposed stock dividend on the Company's business performance and earnings per share:

As the Company distributed cash dividends in full this year, this does not apply.

3.1.5 Compensation of Employees, Directors and Supervisors:

1. The percentage or range of employee and director remuneration as stipulated in the company's articles of association :

According to Article 17 of the company's articles of association: " If the Company has profits of the current, shall appropriate no less than 5% as employees' remuneration, not more than 2% as directors' remuneration, employees' remuneration shall be paid in cash or shares approved by a resolution of the meeting of board of directors, the objective includes employees of subsidiary company met certain conditions, and certain conditions shall be set by the authorized board of directors.

However, when the Company has accumulated loss, shall reserve to recovery amount in advanced, and appropriate employees' remuneration and directors' remuneration in accordance with the preceding proportion.

If the Company has earnings in final accounts, shall pay taxes first, recover loss of the past years, and designate 10% as legal serve, and designate or reverse special surplus reserve in accordance with laws when it's necessary, the board of directors programmed to make an earnings distribution proposal for the rest and the accumulated undistributed earnings, and it shall be distributed after approved by a resolution of a shareholders' meeting.

The Company distributes cash based on the dividends and bonuses in the preceding paragraph in accordance with Article 240 of the Company Act, or based on the legal reserve and capital reserve in accordance with Article 241 of the Company Act, the authorized board of directors shall adopt a resolution by a majority vote of a meeting of the board of directors attended by two-thirds or more of all the directors, all or a part of dividend and bonus shall be distributed, and paid in cash, and it shall be reported to a shareholders' meeting; if it is made by the way of issuing new shares, shall be distributed after approved by a resolution of a shareholders' meeting."

2. The accounting treatment for differences between the estimated and actual amounts of employee and director remuneration expenses for the current period, including the basis for estimating the amount of employee and director remuneration, the calculation basis for the number of shares of employee remuneration distributed in stock, and the accounting treatment when the actual distribution amount differs from the estimated amount :

The Company estimates employee and director remuneration in accordance

with the regulations in the articles of association and based on past experience. If the actual distribution amount differs from the estimated amount, the adjustment will be accounted for in the year when approved by the shareholders' meeting.

3. The board of directors approved the distribution of remuneration as follows:

(1)The amount of remuneration for employees and directors distributed in cash or stock. If there is a difference between the estimated amount of expenses recognized for the year and the actual amount of distribution, the difference, reasons and handling methods should be disclosed :

On March 4, 2025, the board of directors resolved to distribute employee cash remuneration of NTD 6,109,821 (without stock-based remuneration) and director remuneration of NTD 2,443,928. The above distribution amounts are the same as the expenses recognized by the audited financial statements for the year 2024.

(2)The amount of employee remuneration distributed by stock and its proportion to the total after-tax net profit and total employee remuneration of individual or individual financial reports in the current period:

Since no decision has been made to distribute employee stock-based remuneration, this does not apply.

**4. The actual distribution of remuneration to employees, directors, and supervisors in the previous year, including the number of shares, amount, and stock price, and any differences between the actual distribution and the recognized employee, director, and supervisor remuneration should be disclosed, along with the difference, reasons, and handling methods:
The actual distribution of employee in the year 2024 and director remuneration in the year 2023 is the same as the amount recognized.**

3.1.6 Share repurchases by the company: The company have no such situation.

3.2 Issuance of Corporate Bonds. : The company have no such situation.

3.3 Issuance of Preferred Shares: The company have no such situation

3.4 Issuance of Global Depositary Receipts: The company have no such situation.

3.5 Issuance of Employee Stock Warrants :

3.5.1 Employee stock option certificate processing situation: The company does not have this situation.

3.5.2 As of the date of printing the annual report, the names of the top ten employees, who are managers and have acquired employee stock option certificates, and their acquisition and subscription status for the eligible number of shares: The company does not have this situation.

3.6 Issuance of New Restricted Employee Shares: The company have no such situation.

3.7 Issuance of any Merger and Acquisition Activities (including mergers, acquisitions, and demergers):The company have no such situation.

3.8 The Status of Implementation of Capital Allocation Plans :

As of March 31, 2025, the Company has not issued any securities that are incomplete or have not yet shown the expected benefits in the past three years.

IV. Operational Highlights

4.1 Business Content

4.1.1 Scope of Business

1. Major areas of business operations

The company's main business is the research and development, design, and manufacturing of " Automatic Identification Data Capture Products" (AIDC products) which are marketed globally under our own brand, Unitech.

2. Revenue Breakdown

Unit: NT \$ thousands

Major Products	2024	
	Amount	%
Industrial-grade rugged mobile computers	1,007,521	41.32%
Barcode Scanners	313,239	12.85%
Others	1,117,409	45.83%
Total	2,438,169	100.00%

3. Major products(service) at present

The Company develops, designs and manufactures automatic identification data capture software/hardware products, which are sold through the overseas bases we have deployed and distribution partners around the world. Such products include military and industrial mobile computers, barcode scanners, RFID readers, access control security terminals, and relevant software. In the Taiwan market, the Company is also engaged in the agency business for barcode printers, and in the businesses of electronic labels, smart logistics automation/warehouse management solutions, and related accessories and consumables.

4. New products(service) under development

The Company is committed to developing next-generation military-grade mobile computers, industrial tablet PCs, and a wide range of data capture solutions using cutting-edge technology. These include various RFID devices, iOS-compatible equipment, DPM barcode readers, as well as advanced hardware such as wearable devices, long-range identification systems, and

image recognition-based data collection tools.

At the same time, we are actively expanding our software development capabilities, with a focus on AI-powered intelligent data capture, IoT system module development, and vertical industry application solutions. By integrating hardware and software into a unified platform, we aim to deliver efficient and comprehensive smart application solutions for our customers.

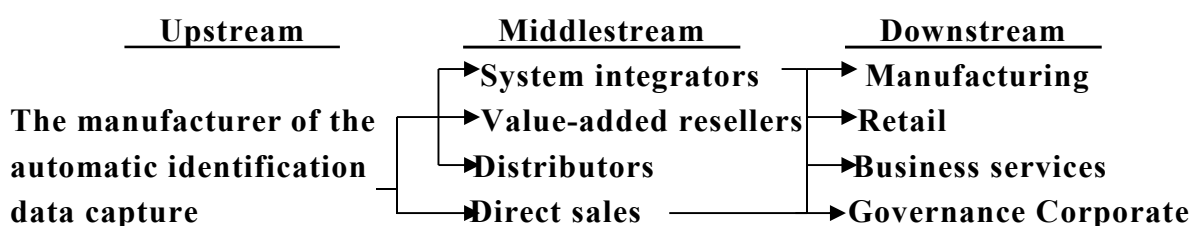
4.1.2 Industry Overview

1. Current Status and Future Development of the Industry

The AIDC industry, due to the widespread use of the Internet and the availability of various wireless applications, has made automated data collection a tool for reducing costs, improving efficiency, refining business operations, and ensuring timely/effective supervision and control. There are various applications in this industry, such as smart logistics, smart manufacturing, smart retail, smart warehouse management, data collection for sea/land/air transportation and distribution, water/electricity/gas/parking management, meter reading, store checkout, order inventory, mobile business management, identity recognition, medical management, postal services, police administration, etc. The development potential of this industry is broad.

2. Relationship with Up-, Middle- and Downstream Companies

The company plays the role of an upstream brand and manufacturer in the automatic identification data capture industry. The midstream mainly consists of system integrators, value-added resellers, distributors, and direct sales departments of some manufacturers. The midstream further provides downstream industries with application system development, system integration, technical support, maintenance services, storage and transportation, and other added value services to expand the market and reduce operational risks. In summary, through the professional cooperations among upstream, midstream, and downstream players, the overall efficiency of the information industry can be effectively improved. The industry's upstream, midstream, and downstream relationship diagram is shown below :



3. Product Trends

Our automatic identification and data capture (AIDC) solutions are characterized by their rugged durability, lightweight portability, wireless connectivity, and real-time data transmission capabilities—fully meeting the demands of outdoor and high-efficiency operations.

As next-generation communication technologies continue to evolve, applications such as voice and image recognition and artificial intelligence are becoming increasingly mature, driving the emergence of innovative use cases across various industries. While related products remain in a phase of rapid advancement, we will continue to invest in research and development to deliver smarter and more reliable AIDC solutions to the market.

4. Product Competition

Our “unitech” is one of the top 10 brands in the global industry of automatic data capture, and is ranked 8th in the field of small industrial mobile devices in the world. Based on our exceptional product designs, flexible manufacturing capabilities, competitive costs and comprehensive technical services, we are the rival to large manufacturers from Europe, the US and Japan. As for low-end and mid-end products, the price competition from emerging countries has been an issue to be dealt with in recent years.

4.1.3 Research and Development

1. The technological level of Research and Development of the business activities

Unit: NT\$ thousands

Year	2024	Q1 of 2025
R&D expenses	159,262	33,182
R&D Expenses to Revenue %	6.53%	5.88%

Product R&D is primarily focused on various industrial mobile computers, handheld devices, RFID technologies, barcode applications, system software in related fields, and application software in different industries required for data identification and capture. We integrate products and applications featuring the functions of barcode scanning, RFID reading, wireless transmission, 5G communication, positioning, etc.

The company's products have repeatedly won Taiwan Excellence Award, Germany's iF Product Design Award and other recognitions, and have established a good reputation in major markets such as the United States, Europe, Japan and Taiwan.

2. Successful R&D technologies or products

- (1) RM300P : High-performance, high-power UHF module**
- (2) PA768 Explosion-Proof Edition : 5G industrial-grade data collector with Taiwan explosion-proof certification**
- (3) PA768 Apple VAS Edition : 5G industrial-grade data collector with Apple VAS certification**
- (4) PA768 Android 14 Edition : 5G industrial-grade data collector upgraded to Android 14**
- (5) PA768e : 4G industrial-grade data collector with short-range UHF capabilities**
- (6) EA660 Long Range Scanner : Rugged 5G smartphone featuring long-range barcode scanning functionality**
- (7) EA660 Accessories : Multi-slot charging cradle and quad-battery charger for enterprise-level deployment**
- (8) EBrowser v1.0: Enterprise-grade web browser supporting secure corporate browsing policies and integrated unitech JavaScript SDK for web-based application development**
- (9) StageGO v2.2 : Enhanced device staging software supporting eSIM management and multiple new-generation models**
- (10) MoboLink v4.2 : Advanced device management platform featuring drawable functionality in remote desktop**
- (11) TagAccess v1.0 : Comprehensive RFID reader configuration and management software compatible with Windows, Android, and iOS**
- (12) ScanBridge v1.0 : Scanner integration software supporting new models including MS822B, SL220 Type-C, MS633, and MS633LR**

4.1.4 Long-term and Short-term Development

1. Short term Development

- (1) Through strategic alliances and technical collaborations, we aim to understand the needs of customers for high/mid/low-end products in different regions.**
- (2) Increase investment in market resources in South America and Asia-Pacific regions.**
- (3) Enhance software development to integrate with hardware products, creating a competitive advantage.**
- (4) Expand solutions such as smart manufacturing management.**

- (5) **Seizing the trend: Create business opportunities of investment and factory setup in line with the trend of MIT to expand our market share in Taiwan.**

2. Long term Development

- (1) In addition to existing end-user products, the company is actively investing in end-to-cloud connectivity technology to embrace the cloud and IoT industries, connecting them into an ecosystem.
- (2) The company aims to increase customer value by offering software, hardware products, and technical services, and acquiring more large-scale customers in different regions and industries to improve its global market position and market share of its own brand products.
- (3) In response to the growing global emphasis on sustainable development and ESG practices, our company is proactively incorporating green transformation strategies into our product technologies. We are dedicated to developing low-power, high-performance solutions to reduce carbon emissions and energy consumption.

At the same time, we adopt modular design to extend product life cycles and enhance maintenance and recycling efficiency. By applying RFID technology to smart logistics and supply chain management, we effectively reduce resource waste and support our customers in achieving their environmental goals—working together toward a sustainable, net-zero carbon future.

4.2 Market and Sales Overview

4.2.1 Market Analysis

1. Sales by Geographic Region

Unit: NT \$ thousands

Area \ Year		2023		2024	
		Amount	%	Amount	%
Domestic		1,217,955	54.31	1,256,110	51.52
Export	Asia	222,312	9.91	281,657	11.55
	America	420,926	18.77	501,590	20.57
	Europe	379,577	16.93	396,533	16.27
	Oceania	1,672	0.08	2,279	0.09
	Total	1,024,487	45.69	1,182,059	48.48
Total		2,242,442	100.00	2,438,169	100.00

2. Market Share Analysis

According to the latest data from VDC (Venture Development Corp.), the research company of the automatic data capture industry, the Company's

ranking in the field of small industrial mobile computers rose from 9th to 8th in the world, with a market share of around 1.5%. If the scope is limited to the North American market only, the Company was ranked 4th place. As for our market share in Taiwan, despite the lack of objective statistics, the Company is supposed to be the manufacturer with the best market share.

3. Market Supply Demand and Growth Outlook

According to research data from VDC Research, the global rugged handheld computer market is estimated to reach approximately USD 3.26 billion in 2024 and is projected to grow to USD 4.33 billion by 2030, representing a compound annual growth rate (CAGR) of 4.2%.

From a geographic perspective, Europe and North America remain the largest markets globally. However, the APAC region is experiencing a higher growth rate. The average selling price of products is trending downward due to technological advancements and intensified market competition.

4. Competitive Advantages

(1) The marketing channels cover the world, fully grasping market trends.

The company has established a complete global marketing network, with subsidiaries operating the "unitech" brand in major regions such as the United States, Europe, Japan, and China. Through local distributors to expand business, we can not only collect the latest local market and technology dynamics nearby but also provide customers with the timeliest technical and after-sales consulting services. Through a high degree of understanding of the market, we strengthen our competitive advantage to compete with international giants.

(2) The product line is complete, and the brand has global recognition.

After more than 40 years of operation, the "unitech" brand has gained considerable global recognition and fully grasped market demand. With a complete product line, the company have gained recognition from major markets worldwide and have been adopted by many well-known multinational corporations, which has become a driving force for our company's operations.

(3) Professional software/hardware R&D team and complete product line development.

The company has accumulated years of experience in the research and development of automatic data collection products, fully grasping key technologies and establishing independent research and development capabilities. The hardware products we have launched can meet market needs, and we also have a full understanding of the application

requirements and industry situations in various industries. The combination of relevant software and hardware developed by the company can accurately meet customer needs, thus establishing our company's position in the global data collection field. Therefore, our professional and experienced R&D team and complete product line are the biggest advantages that help our company maintain its competitive edge in the industry.

(4) Abundant and excellent human resources.

The company has long valued talent cultivation and harmonious labor relations, and the number of professional and senior managers we have trained is much more abundant than other peers. As the automatic data collection industry belongs to a niche market, professional and sensitive managers are needed to grasp market opportunities. The company's management and R&D personnel have long been committed to the field of industrial handheld computers and barcode scanners and have a deep understanding of the trends and environment of our business, especially through overseas subsidiaries. The Company has established a solid team in major global markets. Through abundant and highly stable professional managers, we have a considerable advantage in market expansion and competition.

5. Favorable and Unfavorable Factors in the Long Term

(1) Favorable Factors

(A) The application areas of the product service offered by the company are constantly expanding.

The company's product service can greatly enhance productivity in various industries, and effectively improve the level of customer service. With the rise of new types of smart manufacturing, various types of automation and unmanned services, online consumption, and precise logistics and distribution needs, the product service provided by the company is crucial. With the maturity of wireless communication technology, entering the 5G era, mature technologies such as voice recognition, 3D recognition, text recognition, biometric recognition, RFID, digital photography, etc. have made the application of product services increasingly diverse. Therefore, the application scenarios and functions of automatic data collection products continue to expand, and it is estimated that it will bring positive benefits to the company's future business expansion.

(B) Industry Characteristics and Barriers to Entry

The automatic data collection industry is a kind of niche market, and new entrants need to have a certain level of high threshold. Due to the characteristics of the product being relatively small and diverse, and can be customized according to customer needs, it is necessary to fully

understand user needs and pay full attention to industry development trends in this industry to design products that meet market requirements in terms of functionality and specifications. In addition, the products need to be durable and reliable, the price is not the most important factor in industry competition, but rather depends on product quality and the ability to provide technical services to customers, making it difficult for short-term competitors to enter.

(C) Company's Competitive Advantages and Response Capabilities

The company has the advantage of R&D and production in Taiwan, and can grasp and respond to market demand changes, global trade wars, and supply chain block shifts in real-time.

(2) Unfavorable Factors and Strategies

(A) The small and diverse product line and the shorter product life cycle have increased operational risks.

Although the generational change of automatic identification data collection products is not as fast as that of general personal computers and the product life cycle is relatively long, it has recently been gradually shortened. The accelerated generational change of products has increased the risk of recovering product development investment and the risk of spare parts inventory required for future maintenance services.

Strategies:

(a) The R&D department of the company will strengthen the compatibility and substitutability with the specifications of existing products in the design of new products, thereby increasing the commonality of maintenance parts and reducing the reserve of future parts.

(b) The company will cautiously estimate the sales volume and adopt flexible production management combining order production and planned production through regular production and sales meetings to shorten the production and sales time and increase inventory turnover.

(c) Maintain good relationships with multiple suppliers to ensure the stability of the supply source and effectively control inventory idle situations by increasing the order frequency and reducing inventory levels.

(B) Some scenarios are used in indoor environments or have low frequency of use, and such markets are being eroded by consumer smartphones and tablets.

Strategies:

(a) The company will continue to reduce costs by expanding the scale

and increasing the commonality of parts.

- (b) The Company develops products and applications with RFID reading function to meet customer needs that cannot be satisfied by general consumer smartphones and tablets.

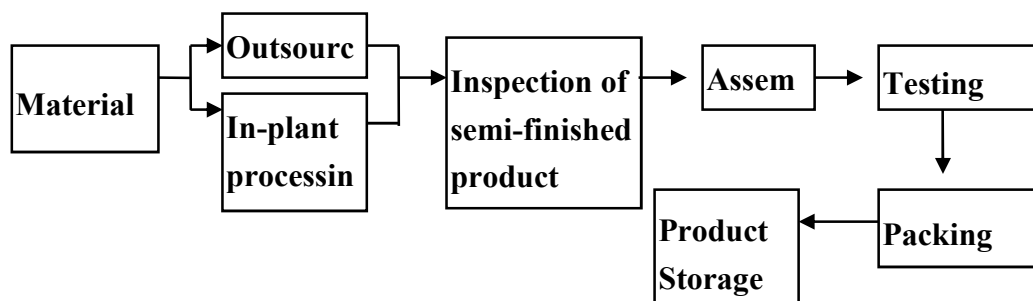
4.2.2 Important Uses and Production Procedures of Main Products:

1. Important applications of main products

Major Product / Service	Applications
Automatic Identification Data Capture Products mainly include automatic Identification data collection devices, barcode scanning devices, barcode printing devices, etc.	The Company provide products and services for data collection across various industries, such as warehouse inventory management, order picking, production line data collection, access control, courier/transportation management, meter reading, healthcare, security, and other applications. We also offer various barcode printing products.

2. The Production Processes

Production process of automatic identification data collection products



4.2.3 Supply Status of the Main Materials

Unitech's main raw materials include barcode scan engines, LCD modules, camera modules, cpu, batteries, ICs, and mechanical parts. The suppliers of raw materials are mostly well-known domestic and foreign manufacturers with good quality and reputation in the industry. They offer reasonable pricing, stable delivery schedules, and a sufficient supply of raw materials. We maintain long-term and stable cooperative relationships with these suppliers, which ensures the steady supply of raw materials, mitigates supply chain risks, and contributes to enhancing our overall operational efficiency and competitive advantage.

Type of material	Status
Barcode Scan Engine	Well
LCD Module	Well
Camera Module	Well
CPU	Well
IC,etc.	Well
Battery	Well
ME parts	Well

4.2.4 Major Suppliers and Customers

1. Suppliers Who Account for More than 10% Of Annual Consolidated Net Purchase Amount for Last 2 Years:

Unit:NT\$ thousands; %

Item	2023				2024				As of Q1 of 2025			
	Company Name	Amount	Percentage of net purchase (%)	Relation with Unitech	Company Name	Amount	Percentage of net purchase (%)	Relation with Unitech	Company Name	Amount	Percentage of net purchase (%)	Relation with Unitech
1	Company A	149,317	11.52	None	Company A	211,640	13.50	None	Company A	39,681	11.39	None
	Others	1,147,241	88.48	None	Others	1,356,368	86.50	None	Others	308,793	88.61	None
	Net Purchase	1,296,558	100.00	-	Net Purchase	1,568,008	100.00	-	Net Purchase	348,474	100.00	-

Reasons for change:

The company's main purchase items are the purchase of parts required for production and outsourced products. And there were no significant changes in the year 2024.

2. Customers Who Account for More than 10% of Annual Consolidated Operating Revenue for Last 2 Years:

Unit: NT\$ thousands; %

Item	2023				2024				As of Q1 of 2025			
	Company Name	Amount	Percentage of the Operating Revenue (%)	Relation with Unitech	Company Name	Amount	Percentage of the Operating Revenue (%)	Relation with Unitech	Company Name	Amount	Percentage of the annual net sales (%)	Relation with Unitech
1	-	-	-	-	-	-	-	-	Company A	58,545	10.39	None
	Others	2,242,442	100.00	None	Others	2,438,169	100.00	None	Others	505,177	89.61	None
	Net Sales	2,242,442	100.00	-	Net Sales	2,438,169	100.00	-	Net Sales	563,722	100.00	-

Reasons for change :

It is mainly attributed to the sales of automatic identification data capture products, and there were no significant changes in 2024.

4.3 The number of employees, average service years, average age, and educational distribution ratio of employees in the past two years and up to the publication date of the annual report

Year		2023	2024	As of annual report
Number of Employees	Direct	29	29	28
	Indirect	383	393	393
	Total	412	422	421
Average Age		40.0	40.7	40.99
Average Years of Service		9.9	9.9	9.92
Education distribution percentage (%)	Ph.D.	0.30%	0.29%	0.30%
	Masters	19.64%	19.12%	19.59%
	Bachelor's Degree	69.94%	70.00%	69.73%
	Senior High School	10.12%	10.30%	9.79%
	Below Senior High School	0.00%	0.29%	0.59%

4.4 Environmental Protection Expenditure

Regarding losses suffered due to environmental pollution and disclosure of estimated amounts and response measures that may occur currently and in the future for the most recent fiscal year and up to the date of printing of the annual report :

As our manufacturing process involves assembly, there have been no incidents of environmental pollution. Additionally, we have obtained certification for IECQ QC080000 (Process Management for Electronics and Electrical Components and Products) certification and ISO-14001 Environmental Management System Certification.

4.5 Labor Relations

4.5.1 The employee's welfare includes, continuing education and training, retirement system, and their execution status, as well as the agreements and measures to protect the rights and interests of employees between labor and management:

1. Benefits Package

The company has always upheld the philosophy of respecting humanity and caring for our employees. In order to fully take care of our colleagues and protect their livelihoods, so that they can serve the company without worries, our current benefits package includes labor insurance and national health insurance, group insurance (including accident insurance (5-15 million), life insurance (1-3.5 million), disease and medical care, accident medical care, cancer prevention medical care, etc.), annual health checks for all employees, marriage subsidies for employees, and funeral expenses (for themselves and

immediate family members). The Company also have an Employee Welfare Committee that provides subsidies for employee travel expenses, departmental activities, various clubs, and activities that promote physical and mental health. Currently, there are more than 10 clubs (such as hiking, cycling, basketball, etc.) within the company (group enterprise) that employees can freely choose to participate in.

2. Education and Training

The Company has established a comprehensive training system, complete with dedicated training facilities and a variety of learning platforms, including an e-learning platform, the "unitech Educate Academy" and a product and marketing education platform. These resources offer employees diverse and convenient learning methods and channels. Starting from the probation period of new hires, the Company provides well-structured training programs based on departmental functions, professional competencies, and general regulatory knowledge.

All training programs are conducted in phases according to the nature of the course and are delivered by experienced internal instructors, external consultants, partner companies (domestic and international), or university professors. The goal is to enhance employees' knowledge and skills to support their career development.

The Company offers a wide range of training courses, including sales training, project management, pre-launch product and testing training, quality management, legal compliance courses, as well as both internal/external and online training programs. After each course, employees are required to complete a feedback form or learning effectiveness survey. These are used by supervisors or the training department for regular review and evaluation, helping to continuously optimize course design and instructional methods.

Additionally, the Company encourages employees to return to academic institutions to pursue credit-based programs or EMBA courses that align with their professional competencies. Through a systematic and diversified training system, the Company aims to cultivate professional and outstanding talent capable of developing high-quality products and delivering the best service to clients.

In 2024, the Company organized approximately 609 training sessions, with total employee training expenses amounting to approximately NT\$840,000.

3. Retirement System

The company's retirement benefits are based on the Labor Pension Act and adopt the defined contribution system, with 6% of employees' salaries being

contributed each month. In addition, in accordance with the Labor Standards Act and relevant regulations, an actuary is commissioned to conduct an actuarial evaluation. After being approved by the New Taipei City Government, 2% of the total salary that should be paid each month is deposited into the Taiwan Bank Retirement Fund account in the name of the Labor Retirement Pension Supervisory Committee. The retirement conditions for colleagues are in accordance with the Labor Standards Act.

4. Agreement between labor and management

The achievement of the company's business objectives relies on the commitment and dedication of employees, and employees can only fully utilize their expertise with the support of management. Therefore, the harmony of labor-management relations has always been highly valued by the company. The company has always adopted a candid and open attitude towards employees, and all policies related to salary, bonuses, benefits, training, etc. are designed to help employees achieve their personal goals. The company also holds regular labor-management meetings, widely collects employee opinions, fully communicates, and consolidates consensus between labor and management to improve labor-management relations. As a result, there have been no labor disputes or other similar incidents at the company.

5. Measures to protect employee's right

The company treats employees with integrity and protects their rights in accordance with relevant laws and regulations such as the Labor Standards Act. The company values employee welfare and has established an employee welfare committee. In order to enhance the professional skills and management knowledge of employees, the company regularly organizes on-the-job training, reading clubs, etc. The company respects gender equality in the workplace and has formulated comprehensive "Sexual Harassment Prevention Measures, Complaints, and Disciplinary Regulations," as well as established channels for handling complaints. The company strictly complies with the "Occupational Safety and Health Act," providing employees with fire, emergency, and safety training, and standardizing equipment maintenance to ensure workplace safety. The company has also established an online platform for employee complaints, with dedicated personnel to handle employee complaints and protect employee rights. At the same time, the company has hired a full-time nurse to provide employees with health consultations, environmental safety guidance, improvement, and tracking of employees' health status, in order to reduce the risk of occupational accidents or diseases.

6. Working environment and personal safety

The company places great emphasis on safety and is generally not in a highly hazardous industry. The company has implemented a labor safety and health management system, established regulations, and provided education and training to employees. The company has dedicated personnel to regularly inspect the fire, alarm, and emergency power systems in offices and factories, and conducts explanation and disaster prevention drills for all employees in batches and regularly. All offices and factories are also covered by public accident insurance for personnel. The company has video surveillance systems for personnel entering and leaving all offices and factories, and adopts access control using swipe cards, as well as a security system to protect employee personal safety. There were no related accidents during the current year.

7. Employee Code of Conduct

The company has established various regulations related to employee behavior and ethics, and has communicated the relevant codes of conduct, rights, and obligations to all employees. The "Employee Code of Conduct," "Code of Ethics," "Integrity Management Guidelines," "Gift-Giving Guidelines for Suppliers, Customers, and Collaborators during Holidays," and "Personal Information Protection Management Regulations" can be found on the company's governance section of the website. Through the implementation by responsible units, there have been no major violations of the regulations by employees this year.

- (1) Employee Code of Conduct:** to illustrate the company's core values and principles, and provide employees with behavioral norms for interactions with colleagues, customers, and partners.
- (2) Employee Management Regulations:** to regulate employee attendance, rewards and punishments, leave, overtime, etc.
- (3) New Employee Counseling Regulations.**
- (4) Regulations for Acting on Behalf of Colleagues.**
- (5) Document Signature Authority Management Regulations.**
- (6) Performance Evaluation Regulations.**
- (7) Regulations for Selecting Outstanding Employees.**
- (8) Measures for Preventing and Dealing with Sexual Harassment, Complaints, and Disciplinary Actions.**
- (9) Code of Ethics.**
- (10) Ethical Corporate Management Best Practice Principles.**
- (11) Gift-Giving Guidelines for Suppliers, Customers, and Collaborators during Holidays.**
- (12) Personal Information Protection Management Regulations.**

(13) Complaint Procedures.

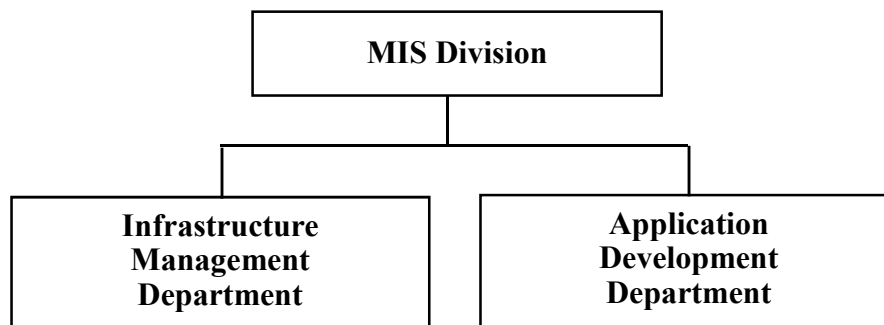
4.5.2 The latest annual report up until the date of printing, the company has disclosed any losses incurred due to labor disputes and has provided an estimate of the current and potential future losses along with measures taken to address the issue. If an estimate cannot be reasonably determined, the report should explain the reasons for the inability to provide an estimate:None.

4.6 Cyber Security Management

4.6.1 Cyber Security Risk Management Framework, Cyber Security Policies, Concrete Management Programs, and Investments in Resources for Cyber Security Management:

1. Cyber Security Risk Management Framework

The responsible unit for cyber security of the company is MIS Division, which is responsible for the planning, execution and management of cyber security-related work, promotes cyber security awareness, and reports directly to the general manager. Its structure is as follows:



Main Duty :
Integrated planning of information infrastructure and information security maintenance

Main Duty :
Responsible for the planning, introduction, maintenance, development and promotion of ERP-related applications, applying new technologies to continuously improve the efficiency of information assets

2. Cyber Security Policies

To effectively implement the information security management system and ensure the security of data, systems, equipment, and networks, the company has established computer software and hardware management regulations, system host management regulations, and information security-related evaluation methods for information application. These regulations serve as guidelines for the execution, evaluation, and auditing of information security management work to ensure the sustainable operation, integrity, validity, availability, and security of the information systems of this company, and to ensure compliance with relevant laws and regulations related to information security.

3. Concrete Management Programs, and Investments in Resources for Cyber Security Management

The Company has established the “System Management Department” (consisting of four employees) and the “Application Development Department” (consisting of five employees) under the MIS Division. In 2024, a chief cyber security officer and a cyber security officer were appointed. Currently, the Company does not take out cyber security insurance, but has cyber security policies in place which are reviewed annually.

The following are explanations of various cyber security policies and specific management plans:

(1) Cyber Security Management Policies

To ensure the information security of the company, an assessment is conducted annually based on the Information Security Audit Checklist, which covers topics such as information security policies, organizational security, asset classification and control, personnel security, physical and environmental security, communication and operation management, access control, system development and maintenance, operational continuity management, and compliance with relevant laws and regulations. The audit unit will also conduct random checks.

(2) Concrete Management Programs

- A. Data Center and Power Management:** Access to the data center is controlled, environmental monitoring is conducted, and the uninterrupted power supply system is regularly tested.
- B. Host Management:** A backup structure that incorporates virtualization, fault tolerance, and migration is implemented to prevent the impact of failures. Full data backups are performed regularly, and off-site storage is implemented. Clear management standards are established, and recovery drills are conducted regularly in accordance with the standards.
- C. Network Management:** Internal protective mechanisms are established, VPN control and usage notifications are implemented, and corresponding backup devices are planned for all major equipment to reduce the impact of failures. Additionally, certified network attack protection, spam filtering, and email virus filtering protection services are rented (provided by Chunghwa Telecom's Cyber Security Fleet) for dual protection.
- D. Computer Control:** A computer asset management system is implemented to control all computers in the company in real-time, monitor computer changes, ensure the legal use of computer software, enforce the use of protective software, and dispose of retired computers properly.

- E. Account Control:** Permission to use all systems requires application and approval, and the permissions of personnel who leave or change positions are reviewed. Personnel permissions are reviewed annually.
- F. System Development:** Clear operational procedures and standards are established for operation permissions, access management, functional changes, problem resolution, etc/
- G. Education and Promotion:** Information security awareness is promoted during normal operations, and new employee training on information security awareness is conducted regularly. Additionally, high-risk information is periodically announced to remind employees to strengthen their information security awareness.
- H. Organizational Management:** A dedicated information management department and personnel are established, and the highest executive officer is regularly reported on the implementation and operation status.

(3) Investments in Resources for Cyber Security Management

Cyber security has become an important issue in relation to corporate operations. The corresponding cyber security management matters and resources invested are as follows:

- A. Dedicated manpower:** There is a dedicated Cyber Security Management Committee (two members in the system team, four members in the cyber security team, and two members in the administration team) to be responsible for devising cyber security policies, supervising the implementation of cyber security plans, managing and reviewing cyber security-related matters, and coordinating communication activities.
- B. Certification:** The Company has passed ISO27001 information security certification. No major deficiencies were found in relevant cyber security audits.
- C. Customer satisfaction:** There were neither major cyber security incidents nor complaints about the loss of customer data.
- D. Education and training:** The “cyber security policies” and “information application and security instructions” are disseminated to new employees during their training to ensure their awareness. Also, each new employee signs the “Letter of Commitment on Cyber Security Confidentiality and Legal Use of Information Systems” on the day of arrival. In addition, a social engineering phishing email test is performed at least once a year.
- E. Cyber security announcement:** In 2024, a total of 15 cyber security announcements were made to communicate important regulations and precautions regarding cyber security protection.

- 4. The Company introduced the ISO 27001 information security management system in 2024 and obtained a third-party verification. The current certificate is valid from August 14, 2024 to October 31, 2025. With the introduction of the**

ISO 27001 information security management system, the Company increases the capability of responding to cyber security incidents to protect the asset security of the company and customers.

5. So far, the company has not experienced any major cyber security incidents.

4.6.2 Losses, potential impacts and measures taken in response to significant cybersecurity incidents suffered during the current and previous years up to the date of publication of the report:

The company has not suffered any losses due to significant cybersecurity incidents.

4.7 Important Contract

Agreement	Counterparty	Contract Period	Major Content	Restrictions
Product Technical Standards	Google	October 2019 ~ End of product life cycle	Android Enterprise Recommended Device Program Terms	--
Product Strategy Cooperation	Apple	Begin from April 2021	MFi License	--
Product Strategy Cooperation	Google	November 2024~ October 2025	ENTERPRISE DEVICES LICENSE AGREEMENT (EDLA)	--

V. Review of Financial Conditions, Financial Performance, and Risk Management

5.1 Analysis of Financial Status

Unit: NT\$ thousands

Item \ Year	2024	2023	Differences	Differences (%)
Current Assets	2,000,224	1,794,128	206,096	11.49%
Property, Plant and Equipment	347,750	354,273	(6,523)	(1.84%)
Intangible Assets	29,117	32,616	(3,499)	(10.73%)
Other Assets	170,623	195,677	(25,054)	(12.80%)
Total Assets	2,547,714	2,376,694	171,020	7.20%
Current Liabilities	562,943	458,796	104,147	22.70%
Non-current Liabilities	101,189	105,990	(4,801)	(4.53%)
Total Liabilities	664,132	564,786	99,346	17.59%
Common Stock	750,975	750,975	0	0.00%
Capital Surplus	935,226	935,226	0	0.00%
Retained Earnings	213,635	146,177	67,458	46.15%
Other Equity	(18,586)	(22,513)	3,927	(17.44%)
Non-controlling Interests	2,332	2,043	289	14.15%
Total Equity	1,883,582	1,811,908	71,674	3.96%
Explanation of significant changes in ratios (those with a change of over 20% and a change in amount of over 10 million dollars): (1) Current Liabilities: This was mainly due to an increase in trade payables and other payables in the current year. (2) Retained Earnings: This was mainly due to an increase in net income in the current year.				

5.2 Analysis of Financial Performance

Unit: NT\$ thousands

Item \ Year	2024	2023	Differences	Differences (%)
Operating Revenue	2,438,169	2,242,442	195,727	8.73%
Operating Cost	1,654,679	1,514,988	139,691	9.22%
Gross Profit	783,490	727,454	56,036	7.70%
Operating Expenses	718,925	698,667	20,258	2.90%
Operating Income	64,565	28,787	35,778	124.29%
Non-operating Income and Expenses	54,776	20,868	33,908	162.49%
Income Before Income Tax	119,341	49,655	69,686	140.34%
Income Tax Expense	25,127	8,788	16,339	185.92%
Net Income	94,214	40,867	53,347	130.54%
Other Comprehensive Income(loss),net of income tax	3,434	(548)	3,982	(726.64%)
Total comprehensive income	97,648	40,319	57,329	142.19%
Explanation for significant changes in ratios (where the change exceeds 20% and the amount of change is over NT\$10 million): (1) Operating income, non-operating income and expenses, income before income tax, net income and total comprehensive income: Overall profits increased mainly due to an increase in operating revenue and foreign exchange gains in the current year. (2) Income tax expenses: The income tax expenses increased mainly due to an increase in income before income tax.				

5.3 Analysis of Cash Flow

Unit: NT\$ thousands

Cash at Beginning of Year	Net Cash Flow from Operating Activities	Net Cash Flow from Investing and Financing Activities	Cash at End of Year	Remedy for Liquidity Shortfall	
				Investment Plan	Financing Plan
451,875	195,528	324,648	972,051	—	—
1. Analysis of the changes in cash flow for Current Year: (1) Operating activities: The net cash inflow from operating activities for the current year was NT 195,528 thousands, primarily driven by the increase in pre-tax net profit during the period. (2) Investing activities: The net cash inflow from investing activities was NT 371,868 thousands, mainly due to the disposal of financial assets at amortized cost. (3) Financing activities: The net cash outflow from financing activities was NT 47,220 thousands, mainly due to the payment of cash dividends and cash payment for the principal portion of the lease liability. 2. Remedial measures for expected cash shortages and liquidity analysis: There are no cash liquidity issues that require remedial measures. 3. Analysis of cash flow liquidity for the next year:					
Cash at Beginning of Year	Estimated Net Cash Flow from Operating Activities	Estimated Net Cash Flow from Investing and Financing Activities	Estimated Cash at End of Year	Estimated Remedy for Liquidity Shortfall	
				Investment Plans	Financing Plans
972,051	80,404	(76,604)	975,851	—	—

5.4 The effect upon financial operations of any major capital expenditures during the most recent fiscal year:

There is no major capital expenditure plan this year.

5.5 Reinvestment policy in the most recent year, the main causes for profits or losses, its improvement plans and investment plans for the coming year:

5.5.1 Reinvestment policy in the most recent year :

The company has established internal control systems, "Related Party Transaction Regulations," and "Subsidiary Management Regulations" to manage and regulate transactions between each other for each investment business. The finance and accounting department of the company regularly

obtains operational and financial information from each investment business and analyzes and evaluates its operating and profitability status to understand its financial and business conditions, effectively management the operational performance of each investment business.

5.5.2 Main reasons for profits or losses generated, improvement plans for reinvestment profitability for the coming year:

Unit: NT\$ thousands

Reinvestment enterprise \ Item	Recognition of profit (loss) from investment in year 2024	Main reasons for profit or loss	Improvement Plan
UAV	187	This is due to the recognition of the investment gains from UTA that the U.S. reinvestment company.	None.
UEV	7,913	This is due to the recognition of the investment gains from UTI that the Europe reinvestment company.	None.
UCV	6,665	This is recognizing the gains incurred from the Xiamen Unitech Computer Investment, a Chinese mainland reinvestment company.	None.
UJH	8,832	This is due to the recognition of the investment gains from UTJ that the Japan reinvestment company.	None.
UTJ	1,099	This is due to the recognition of the operating profit from UTJ that the Japan reinvestment company.	None.

5.5.3 Coming Next Year Investment Plan:

As of the date of the annual report, the company has no material investment plan.

5.6 Analysis of Risk Management of the current fiscal year and up to the publication date of the annual report

5.6.1 Effects of Changes in Interest Rates, Foreign Exchange Rates and Inflation on the

Company's Profit and Loss, and Future Response Measures:

1. Impact upon company's profit(losses):

(1) Interest Rate Changes

The company adopts a conservative and stable approach in utilizing our funds. If there are still funds available for investment after deducting the funds required for operations, we will invest in safe and low-risk financial products, mainly including current and time deposits, and money market funds. In addition, bank borrowing for working capital needs is considered as short-term funding, and the proportion of interest expense is not high. The financial costs of the Company for the year 2024 and the first quarter of 2025 were approximately NTD1,872 thousands and NTD427 thousands, respectively, accounting for 0.08% and 0.08% of net revenue, which have no significant impact on the Company's profit and loss.

(2) Exchange Rate Changes

The Company's sales and purchases are denominated in foreign currency, which affects the revenue and cost of goods sold denominated in foreign currency due to exchange rate fluctuations. To manage the exchange rate risk, the Company uses natural hedging by matching the currency of sales and purchases in some cases, and uses forward exchange contracts for some foreign currency payments. As an example, based on the consolidated financial assets and liabilities denominated in foreign currency at the end of 2024 and the end of Q1 2025, the exchange rate risk mainly comes from the fluctuations of the USD exchange rate. If the NTD appreciates/depreciates against the USD by 1%, it would result in a increase/decrease of NTD 3,864 thousand and NTD 3,750 thousand, respectively, in the Company's net income.

(3) Inflation

In recent years, there has been a slight inflation in the main operating markets of the Company. However, the Company do not directly sell products to general consumers. As of the latest fiscal year and the date of printing this annual report, inflation has not had a significant adverse impact on the Company's operations.

2. Future Response Measures:

(1) Interest Rate Changes

The Company continuously monitors interest rate trends and maintains close interaction with financial institutions to secure the best interest rate conditions.

(2) Exchange Rate Changes

The Company adopts a dynamic natural hedging approach to mitigate the exchange rate risk of major foreign currency transactions. The finance department regularly reviews net positions of each foreign currency, and if

the net position exceeds a certain amount, the Company will use forward foreign exchange contracts or spot purchases/sales of foreign currency to achieve the effect of exchange rate hedging.

(3) Inflation

In recent year till the date of the annual report, inflation has had little impact on the Company's operations, but the Company will continue to maintain a high level of attention.

5.6.2 Engage in the Policies of High-Risk, Highly-Leveraged Investments, Governing Loaning of Funds and Making of Endorsements/Guarantees, and Derivatives

1. The Company has been focusing on the operation and development of its own business for a long time, and did not engage in high-risk, high-leverage investments.
2. The Company has not issued any loaning funds to others as of the end of 2024 and the end of Q1 2025.
3. The Company has not issued any endorsements or guarantees for others as of the end of 2024 and the end of Q1 2025.
4. The company's derivative transactions are all intended to hedge foreign currency positions arising from its operating activities and are not intended to generate profits.

The company has established regulations on the acquisition or disposal of assets, loans to others, endorsements and guarantees, and derivative transactions, which have been approved by the board of directors and shareholders' meetings. All relevant operations of the company are carried out in accordance with the above regulations.

5.6.3 Future Research & Development Projects and expenditures expected:

The company's future R&D direction will continue to focus on military-grade ruggedized mobile computers, RFID readers, various types of barcode scanners, wearable data readers, 3D recognition data collectors, and related hardware products and device management platforms. In addition to developing products using the Android system, the company will also develop products certified by Apple's MFi.

Furthermore, the company will increase its software development capabilities year by year, developing data collection AI applications, IoT system modules, industry-specific vertical solutions, and integrating hardware and software applications.

The company plans to invest approximately NTD135 million in R&D expenses in 2025, which will be used for experimental expenses necessary for the development of new products and new software and hardware platform technologies, product certification, and collaboration with external research institutions.

5.6.4 Effects of and Response to Changes in Policies and Regulations Relating to Corporate Finance and Sales:

The Company consistently pays close attention to any changes in local and foreign policies and makes appropriate amendments to our systems when necessary.

5.6.5 Effects of and Response to Changes in Technology (including Cyber Security Risk) and the Industry Relating to Corporate Finance and Sales:

In the automatic identification data collection industry where our company operates, we have taken necessary measures to cope with technological and industry changes brought about by the development of wireless communication applications, the growth of information mobile applications, RFID applications, image recognition and 3D sensing technology, device management platforms, and application software needs, among others. As a long-time provider of products and services in the automatic identification data collection market, we continue to invest in hardware and software development to continuously introduce products and solutions that meet market demand with limited risk. Regarding information security risk management, we have established computer hardware and software management regulations, system host management regulations, and information security-related assessment methods as the basis for executing information security management work. Please refer to the "VI. Operational Overview 5.6 Cyber Security Management" section of this annual report for further information on our company's information security management.

5.6.6 The Impact of Changes in Corporate Image on Corporate Risk Management, and the Company's Response Measures:

We focus on our core business and have not experienced any operational crises caused by changes in our corporate image. However, once a corporate crisis occurs, it may cause significant damage to the enterprise. Therefore, our company will continue to comply with and implement various corporate governance requirements, seek timely advice from relevant experts, and strive to reduce the occurrence of such risks and their impact on our business and finance.

5.6.7 Expected Benefits from, Risks Relating to and Response to Merger and Acquisition Plans:

As of the date of this Annual Report, the Company has no ongoing merger and acquisition activities hence it's not applicable.

5.6.8 Expected Benefits from, Risks Relating to and Response to Factory Expansion Plans:

As of the date of this Annual Report, the Company has no ongoing expansion plans to factory hence it's not applicable.

5.6.9 Risks Relating to and Response to Excessive Concentration of Purchasing Sources and Excessive Customer Concentration

The purchase and sales of the company are diversified. In Year 2024, the largest customer accounted for 8.09% of net sales, and the largest supplier accounted for 13.50% of the net purchases. Therefore, there is no concern of concentration risk. We continue to expand our customer base and search for new suppliers to avoid

the risk of concentration in our purchase and sales activities.

5.6.10 Effects of, Risks Relating to and Response to Large Share Transfers or Changes in Shareholdings by Directors, Supervisors, or Shareholders with Shareholdings of over 10%:

The Company has no ongoing shares transfer or Changes in Shareholdings by Director, Supervisors, or Shareholders with Shareholding of over 10% hence it's not applicable.

5.6.11 Effects of, Risks Relating to and Response to the Changes in Management Rights:
As of the date of this Annual Report, such risks were not identified by the Company.

5.6.12 The Company's directors, general manager, substantial shareholders holding more than 10% of the shares, and its subsidiaries, are not involved in any major litigations, non-litigation or administrative disputes that have been determined by judgments or are pending, and may have a significant impact on shareholder rights or securities prices. The facts, amounts, dates of commencement of the proceedings, the main parties involved and the handling status as of the date of the annual report:

None of the above applies to the Company.

5.6.13 Other Major Risks and Future Response Measures:

1. Market Risk

- (1) Evaluation of the Market Risk: The company operates in a niche market in the automatic data collection industry, with a diverse range of products and mainly serving value-added resellers and system integrators. The hardware configurations vary depending on the end-user needs; therefore, the company needs to have excellent grasp of user requirements and a comprehensive understanding of industry trends and customer needs in order to design products that meet market demands in terms of functionality and specifications.**
- (2) The Response Measures: The company's R&D department enhances compatibility and substitutability with existing product specifications in the design of new products, reduces the inventory of future spare parts by increasing their commonality. Through regular production and sales meetings, the company adopts a management approach that combines customer projected orders and planned production to shorten the production and sales time, increase inventory turnover, and reduce inventory levels, effectively controlling inventory idling situations.**

2. Financial and Liquidity Risk

- (1) The amounts of accounts receivable and inventory in the company's assets have always been the largest items, so maintaining good quality of accounts receivable and inventory is important. In addition, in response to short-term and long-term development goals, the company needs to maintain sufficient cash and cash equivalents as well as bank financing**

limits to maintain financial flexibility and support operational needs.

- (2) **The Response Measures:** The company has a dedicated department to manage accounts receivable, and inventory is controlled by specialized personnel in accordance with business units. The company has also adopted an information system for global inventory management. In addition, the finance department is responsible for overall financial management, such as the allocation of sources of long and short-term funds, sensitivity analysis of changes in funding requirements, safety stock of funds, available bank financing balances, and hedging of import and export foreign exchange, etc.

3. Evaluation of the credit risk and its response measures

- (1) **Evaluation of the credit risk:** The company has a dedicated credit management personnel who establish strict customer credit management regulations. Credit limits are given based on customer nature, transaction records, and collateral provided, etc., and transactions can only be conducted if the credit limit is approved. This management mechanism has been established in the information system for automatic control.
- (2) **The Response Measures:** Under strict control, even if a small number of customers experience delayed payments or even inability to pay, the company will delegate legal personnel to conduct necessary legal procedures to minimize possible risks. Based on the past actual bad debt occurrence, the company has provided an expected credit gains (losses) provision based on the accounts receivable due date for the year 2024 and 2025 Q1, which only accounted for 0.03% and 0.47% of the net revenue and had little impact on the overall operation of the company.

4. Evaluation and the response measures for Legal Risk

- (1) **Evaluation of Legal Risk:** The risks that the Company's business activities are exposed to under the law are minimal. The Company has always placed a high value on conducting its operations lawfully, whether it be in the process of business transactions, compliance with labor laws, tax-related laws and regulations, or relevant laws and regulations that must be followed by listed companies.
- (2) **The Response Measures:** The Company has appointed legal advisors to provide legal consultation and review contracts for daily business operations. It also has a dedicated department responsible for managing the use of the Company's patents and trademarks to avoid any violations of the law.

5. Evaluation and The Response Measures on Strategic and Operational Risk

- (1) **Evaluation of Strategic and Operational Risk:** The Company has established a management decision-making team composed of top executives and staff, which regularly discusses the Company's long-term strategic direction and progress in achieving short-term goals. The average tenure of the team members is 20 years, and the management team members have extensive industry knowledge and experience, making their collaboration solid.

- (2) **The Response Measures:** The Company uses the ERP system of the US-based company Oracle as the backbone, connecting various functional application software in the front-end to provide timely and accurate data as the basis for decision-making, thus reducing decision-making risks.

5.6.14 Organizational Structure of Risk Management

Risk Execution Department	Project Executed	Implementation Status
Business-Decision Making Committee	Business decision-making risks	The evaluation of the company's long and short-term development direction, operational strategies, goals, and overall risks.
General Administration Division	Financial management risks	Fund scheduling and management, investment planning, customer credit control, business analysis, and cost analysis.
MIS Division	Cyber security risks	Integrating and planning information infrastructure and security maintenance to ensure uninterrupted operation of information systems.
Audit Office	Internal control risks	Evaluating the soundness and effectiveness of the internal control system and conducting internal audits.

5.7 Other Special Disclosure: None.

VI. Special Disclosure

6.1 Information Related to the Company's Affiliates

The content of the Affiliation Report has been publicly disclosed and filed on the Market Observation Post System of the Taiwan Stock Exchange. Please refer to the TWSE MOPS for the Affiliation Reports, Consolidated Business Reports, and Combined Financial Statements of Affiliated Enterprises:

https://mopsov.twse.com.tw/mops/web/t57sb01_q10

6.2 The Status of Issuing Private Placement Securities in the most recent year and up to the publication of the annual report: None.

6.3 Other Necessary Supplementary Notes: None.

VII. The occurrence of any events listed in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act, which might materially affect shareholders' equity or the price of the company's securities, has occurred during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report: None.

Unitech Electronics Co., Ltd.

President : YEH CHIA WEN

**This English -version annual report is a summary translation of the Chinese version.
If there is any discrepancy between the English and Chinese version, the Chinese version
shall prevail.**