



2024

Sustainability Report

Contents

About This Report

Message from the Management

1	About Unitech	6
1.1	About Unitech	7
1.2	Sustainability Management	14
1.3	Stakeholder Identification and Communication	17
1.4	Material Topics Identification Procedures	19
2	Sustainable Governance	32
2.1	Corporate Governance Operations	34
2.2	Integrity in Business Operations	41
2.3	Compliance with Laws and Regulations	44
2.4	Operational Performance	46
2.5	Risk Management	50
2.6	Information Security and Privacy Protection	53

3	Sustainable Value Chain	56
3.1	Supply Chain Management	57
3.2	Product Quality and Safety	63
3.3	Customer Relationship Management	76

4	Environmental Sustainability	80
4.1	Climate Change Response	81
4.2	Energy and GHG Management	89
4.3	Water Resource Management	95
4.4	Waste Management	96

5	Happy Workplace	100
5.1	Human Rights Protection and Diversity and Inclusion	101
5.2	Talent Attraction and Retention	110
5.3	Talent Cultivation and Development	118
5.4	Workplace Health and Safety	123

6	Social Care	143
6.1	Social Participation	144
6.2	Support for the Disadvantaged	146
6.3	Community Care	147

7	Appendix	148
Appendix 1	GRI Standards Index	149
Appendix 2	Sustainability Accounting Standards Board (SASB) Indicators	158
Appendix 3	Task Force on Climate-related Financial Disclosures (TCFD) Comparison	160
Appendix 4	Climate-related Information for Listed Companies	161
Appendix 5	Sustainability Disclosure Indicators - Computers and Peripheral Equipment Industry	162
Appendix 6	Independent Assurance Statement	163



About This Report

Welcome to the first 2024 Sustainability Report (hereinafter referred to as the “Report”) of Unitech Electronics Co., Ltd. (hereinafter referred to as “Unitech,” “we,” or “the Company”). This Report will be published regularly on an annual basis, providing a comprehensive overview of the Company’s initiatives and achievements in the areas of corporate governance, sustainable value chain, environmental sustainability, happy workplace, and social care and public welfare activities for the preceding year. In light of global sustainability trends and society’s increased expectations for corporate responsibility, we recognize that, in addition to disclosing financial information, it is also required to focus on long-term value creation, efficient resource utilization, and active contributions to social welfare. Through the preparation and disclosure of this Report, we aim to collaborate with stakeholders to advance corporate sustainability and fulfill environmental, social, and governance (ESG) commitments.

Boundaries and Scope of Reporting

The scope of this Report covers the Taiwan headquarters and 4 overseas subsidiaries in the United States, the Netherlands, Japan, and China. The scope of disclosures covers 100% of all regional offices and 1 production site at the headquarters of the Group. The financial data in this Report is publicly disclosed information that has been audited by certified public accountants. The GHG emissions data of the Taiwan headquarters has been verified by an independent third-party organization. All other statistical data disclosed in this Report are derived from self-conducted statistics and surveys and are presented using commonly accepted numerical or textual descriptions. This is the first Report of Unitech, and no information has been restated.

Basis for Report Preparation

The information disclosed in this Report is compiled in accordance with the GRI Standards published by the Global Reporting Initiative (GRI) in 2021, with reference to the industry disclosure standards of the Sustainability Accounting Standards Board (SASB), the Task Force on Climate-related Financial Disclosures (TCFD), the “Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” of the Taiwan Stock Exchange Corporation, the United Nations Sustainable Development Goals (SDGs) and other sustainability indicators. This Report aims to share with stakeholders the Company’s sustainability strategies, management measures, and implementation achievements with respect to economic, environmental, and social aspects.

Reporting Period and External Audit/Verification

The information disclosed in this Report covers the period from January 1 to December 31, 2024. To present complete information or progress, some issues and information may be traced back to 2022 or extended to June 2025.

- Date of publication of this Report: August 2025.
- Date of publication of the next version: August 2026.

The data and information disclosed in this Report were collected by each business unit and provided to the Sustainable Development Promotion Team for compilation. Subsequently, each unit reviewed and confirmed the content, which was then reviewed by the President and submitted to the Chairman and the Board of Directors for approval before publication.

External Audit/Verification Items	Verification Organizations
This Report AA1000AS v3 Type 1 Moderate Assurance GRI Standards, SASB Standards, TCFD Framework	AFNOR Asia Ltd. (AFNOR)
Financial Data	Ernst & Young (EY)
ISO 9001:2015 Quality Management Systems	SGS Taiwan Ltd. (SGS)
ISO 14001:2015 Environmental Management Systems	ARES International Certification Co., Ltd. (ARES)
ISO 14064-1:2018 Organizational GHG Inventory	AFNOR Asia Ltd. (AFNOR)
ISO/IEC 27001:2013 Information Security Management System	GREAT International Certification Co., Ltd.

Contact Information

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

Unitech Electronics Co., Ltd. / Sustainable Development Promotion Team

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



Message from the Management

Dear shareholders, employees, and all stakeholders,

As Chairman of Unitech Electronics Co., Ltd. (Taiwan Stock Exchange Code: 3652), I am pleased to announce on behalf of the Company that we will soon publish our first ESG Sustainability Report. This Report not only marks an important milestone in the Company's journey toward sustainable operations, but also demonstrates our commitment to corporate social responsibility and determination to realize our vision of sustainability.

Against the backdrop of significant global attention on environmental, social, and governance (ESG) issues, we recognize that a company's success is no longer measured solely by operational performance. Instead, it must actively respond to societal expectations, ensure compliance with laws and regulations, facilitate mutual benefit among stakeholders, and fulfill environmental and social responsibilities.

Since its establishment in 2008, Unitech has consistently upheld the four core values of "Integrity, Excellence, Collaboration, and Sharing" as the guiding principles for steady operations and sustainable development. We market our own brand, "unitech," globally, specializing in the field of Automatic Data Capture (AIDC), and provide integrated hardware and software one-stop solutions to assist customers in improving operational efficiency and digital capabilities. Our product portfolio covers rugged PDAs, barcode scanners, and RFID readers, with applications spanning retail, logistics, manufacturing, healthcare, chemicals, service industry, and government agencies, demonstrating our professional expertise and innovative capabilities.

In the face of a rapidly changing market environment, we adhere to integrity in business operations, strengthen corporate governance, continuously enhance operational transparency, and establish robust accountability mechanisms. We are committed to building a stable and resilient business foundation to create long-term value for global customers.

We firmly believe that talent is the key driver of long-term development and innovation for enterprises. Unitech is committed to creating a diverse, equal, and inclusive work environment that encourages employees to realize their potential and pursue self-fulfillment. Through continuous professional training and systematic talent development mechanisms, we strive to enhance the overall competitiveness of the organization.

Additionally, we actively practice corporate social responsibility. Through innovative initiatives addressing societal challenges and obtaining ISO 14001 environmental management system certification, we promote energy conservation, carbon reduction, and green operations through concrete actions, demonstrating our commitment to environmental sustainability.

Looking ahead, Unitech will continue to uphold its core belief of "integrity as the foundation, sustainability as the goal". We will not only deepen our core business and create economic value, but also actively fulfill our environmental, social, and corporate governance responsibilities. We believe that only by collaborating with all stakeholders can we stride ahead in the ever-changing times, and outline a sustainable corporate blueprint that embodies both resilience and inclusiveness.

We would like to express our sincere gratitude to your continued trust and support of Unitech, and look forward to joining hands with you toward a greener, more sustainable future.



Yeh, Chia-Wen Chairman

In the face of the global trend toward sustainable development and the increasing emphasis on corporate social responsibility, Unitech has consistently upheld the four core values of “Integrity, Excellence, Collaboration, and Sharing” as the guiding principles for the Company’s steady operations and sustainable development.

We practice the sustainability vision instructed by the Chairman and integrate this philosophy into our daily operations and strategic initiatives, demonstrating our commitment to sustainability through concrete actions. We believe that businesses should not only pursue operational performance, but also proactively respond to societal expectations, ensure compliance with laws and regulations, facilitate mutual benefit among stakeholders, and fulfill environmental and social responsibilities.

We are committed to demonstrating excellence in all aspects of our business, whether in the advancement of professional technology, innovation in business models, or the in-depth development of organizational governance and corporate culture, aiming to strive for excellence in all these areas. At the same time, in our collaborations with employees, customers, suppliers, shareholders, and industry partners, we adhere to the principles of integrity and transparency, working together to drive sustainable performance, build a long-term and stable foundation of mutual trust, and jointly create shared value.

Unitech also complies with domestic and international regulations and standards, as well as plans and continuously promotes corporate social responsibility and sustainable development strategies, covering the seven major aspects as follows:

1. **Integrity Governance:** We strictly adhere to laws and company regulations, establish a sound internal governance system, achieve long-term value through stable operations, and continuously give back to shareholders and society.
2. **Customer-Oriented Approach and Value Creation:** Through technological innovation and quality improvement, we assist customers in optimizing operational efficiency and reducing costs, thereby achieving mutual benefit and win-win results.
3. **Human Rights and Labor Protection:** We create a diverse, equal, and inclusive workplace environment, prioritize employee rights, and eliminate discrimination and unfair treatment.
4. **Healthy and Safe Environment:** We build safe and comfortable workplaces, promote occupational health and risk prevention mechanisms, and ensure the physical and mental well-being of employees.
5. **Environmental Sustainability:** We implement energy conservation, carbon reduction, and resource recycling, actively respond to climate change, and minimize the environmental impact of operations.
6. **Public Welfare Participation and Social Contribution:** We support local development, encourage employees to engage in public welfare activities, care for the community, assist the underprivileged, and leverage the positive influence of the enterprise.
7. **Information Security Management:** We establish a comprehensive information security management system to protect the digital assets of the Company, customers, and partners, ensuring operational stability and data security.

Unitech will continue to enhance sustainable governance capabilities, deepen communication and collaboration with stakeholders, and take concrete actions to fulfill our commitment to sustainable development. We will embrace challenges and change with a more proactive attitude, continuing to strive toward the goal of balanced development across economic, social, and environmental aspects, and advancing the vision of mutual prosperity for businesses, society, and the environment.

We would like to express our sincere gratitude to all our partners who have supported and trusted Unitech, enabling us to grow together and create sustainable value.

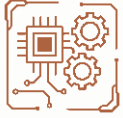
Hsu, Chih-Ta President and CEO



CH1 About Unitech

- 1.1 About Unitech
- 1.2 Sustainable Management
- 1.3 Stakeholder Identification and Communication
- 1.4 Material Topics Identification Procedures





1.1 About Unitech

Operational Overview

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

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

The Company is headquartered in the Global Technology Park in New Taipei City, Taiwan, with its manufacturing center in Xindian, New Taipei City. It has established subsidiaries in the United States, the Netherlands, China, and Japan to build local service centers. The Company’s global operations span the Americas, Europe, and Asia, with 11 offices and over 17 sales and marketing offices, serving more than 1,200 distributors and strategic partners to form a comprehensive and timely global service system.

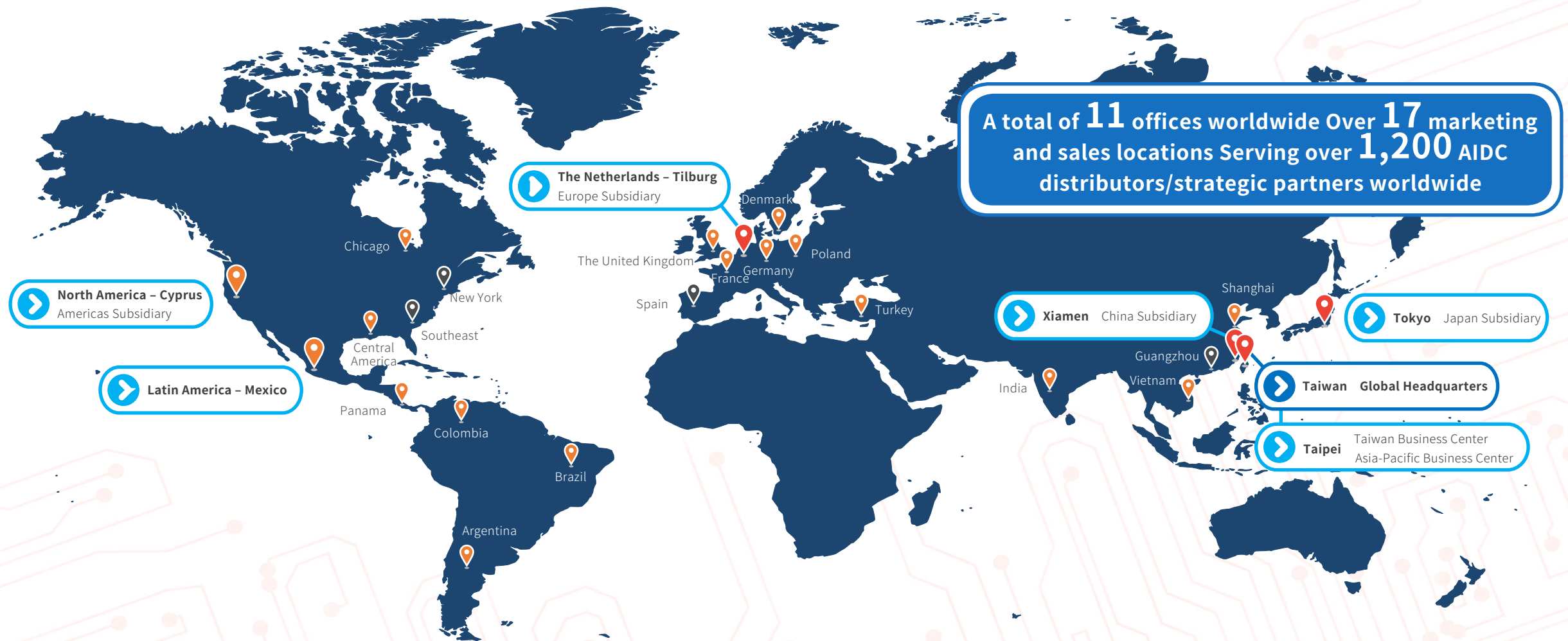
Unitech specializes in the R&D, design, manufacturing, sales, and after-sales service of AIDC products, spanning hardware equipment, system software, application development, and customized system integration. Based on the needs of various industries, Unitech provides comprehensive solutions, including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



Company name	UNITECH ELECTRONICS CO., LTD.
Date of establishment	January 2008
Date of listing	Listed on the Taiwan Stock Exchange on September 21, 2022
Stock code	3652
Paid-in capital	NT\$750 million
Headquarters	5F., No. 136, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City 231, Taiwan (R.O.C.)
Factory address	5F., No. 136, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City 231, Taiwan (R.O.C.)
Operational areas	Taiwan, the Americas, Europe, Asia, and other global marketing and sales locations
Chairman	Mr. Yeh, Chia-Wen
President and CEO of the Group	Mr. Hsu, Chih-Ta
Industry category	Computers and peripheral equipment manufacturing
Main products and services	AIDC hardware and software integration solution provider
Number of employees	Approximately 425 employees worldwide

Global Operations Network

Unitech Group is headquartered in Taiwan and has established operational sites in North America, Europe, and Asia, continuously strengthening its global presence and regional market service capabilities to support the diverse needs of customers.



Unitech Industrial Value Chain

Unitech plays a crucial role as an upstream brand and manufacturer in the Automatic Identification and Data Capture (AIDC) industry chain, responsible for the design, R&D, manufacturing, and global market expansion of its proprietary brand products. The midstream comprises system integrators, value-added service providers, distributors, and the direct sales departments of some manufacturers, which are responsible for integrating products with application requirements to provide customized solutions and sales channel services. The downstream comprises end-users across various industries, such as retail, logistics, healthcare, manufacturing, and government agencies, with midstream players providing application system development, technical support, maintenance services, and shipment to further enhance market penetration and operational efficiency. The specialized division of labor and close collaboration between upstream and downstream players can effectively enhance the overall operational efficiency of the industrial chain, expand market scale, and reduce operational risks faced by individual enterprises. This also contributes to the industry’s overall progress toward smart operations and sustainable development.

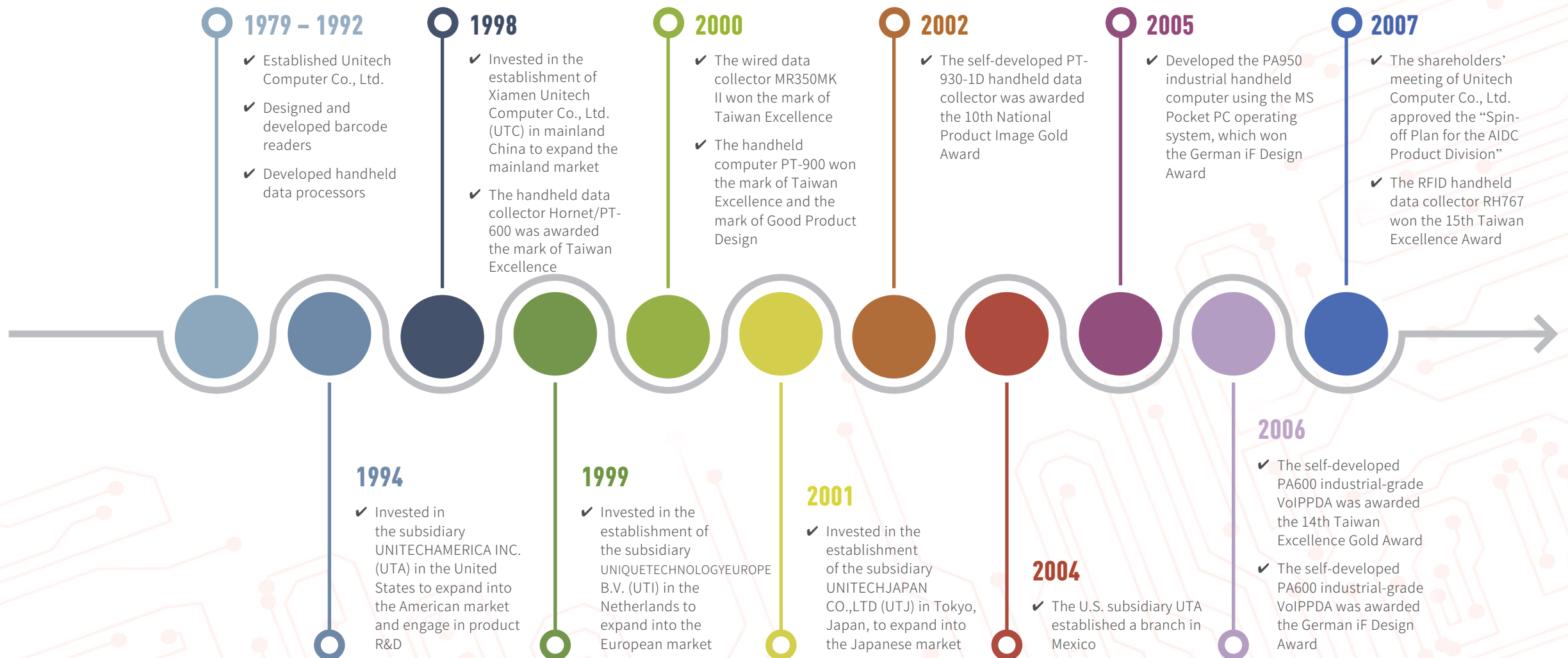
The Company’s primary raw materials include scanning engines, LCD modules, image modules, central processing units, batteries, various ICs, electronic parts and components, and mechanical parts. All suppliers are excellent partners with sound reputation excellent quality, reasonable prices, stable delivery, and ample inventory at home and abroad. Through long-term stable partnerships, Unitech effectively ensures a steady supply of raw materials, reduces supply chain risks, and further enhances production flexibility and global competitiveness, thus providing customers with high-quality products and services that offer sustainable value. With respect to the manufacturing process of AIDC products, Unitech follows the sequence of: materials acquisition → in-house and outsourced processing → semi-finished product inspection → assembly → testing → packaging → finished product stocking, ensuring that each process adheres to strict quality control and process standards to enhance product stability and customer satisfaction.

Upstream supply chain Component manufacturers		Unitech AIDC product manufacturers/agents		Downstream Customers/applications	
<ul style="list-style-type: none"> Scanning engines LCD modules Image modules Central processing units 	<ul style="list-style-type: none"> Batteries Various ICs Electronic parts and components Mechanical parts 	In-house manufacturing <ul style="list-style-type: none"> Mobile computers Barcode scanners RFID solutions iOS applications Software system development Device software application tools 	Agents <ul style="list-style-type: none"> Barcode printers Color card printers Labels and ribbons Smart automation 	<ul style="list-style-type: none"> System integrators Value-added distributors Agent distributors Direct sales from manufacturers ODM/OEM 	<ul style="list-style-type: none"> Electronics industry Manufacturing industry Retail industry Logistics and warehousing industry Healthcare industry Public utilities Education/postal/military and police units



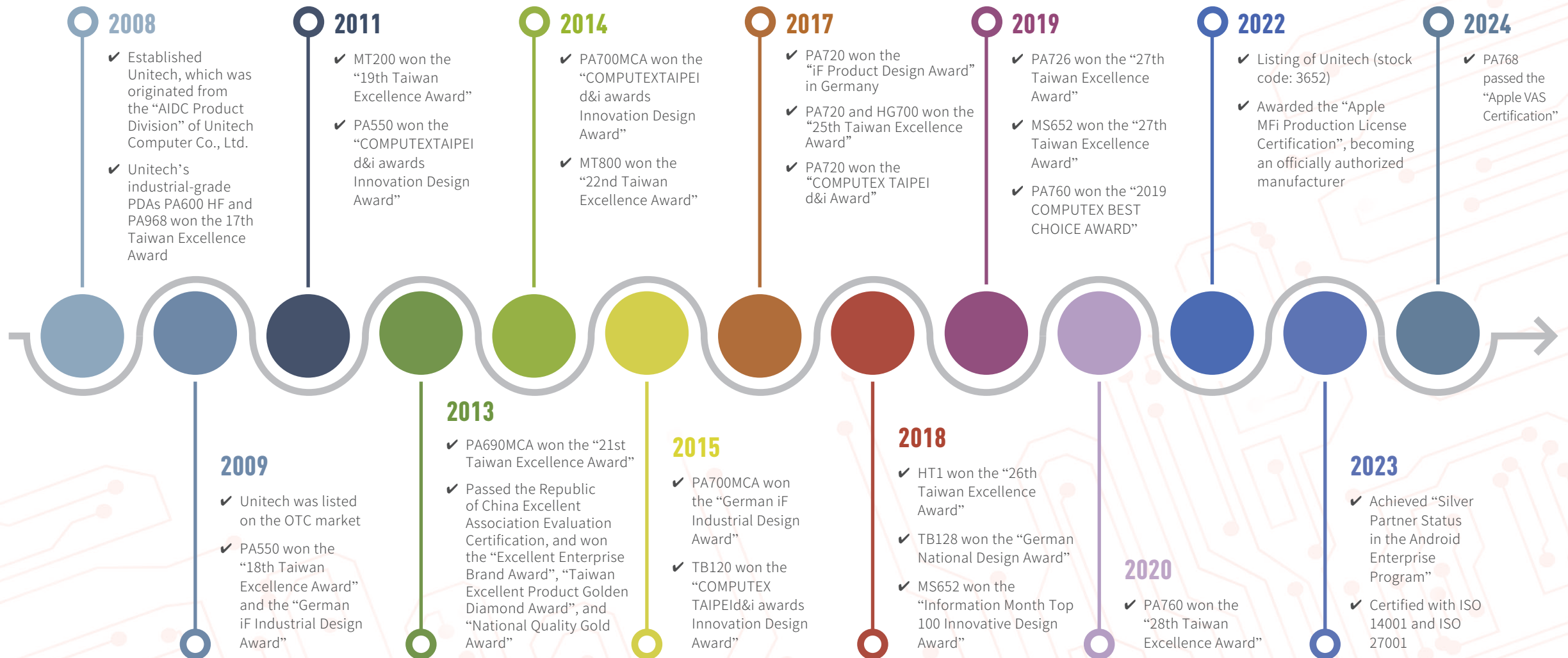
Company History

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

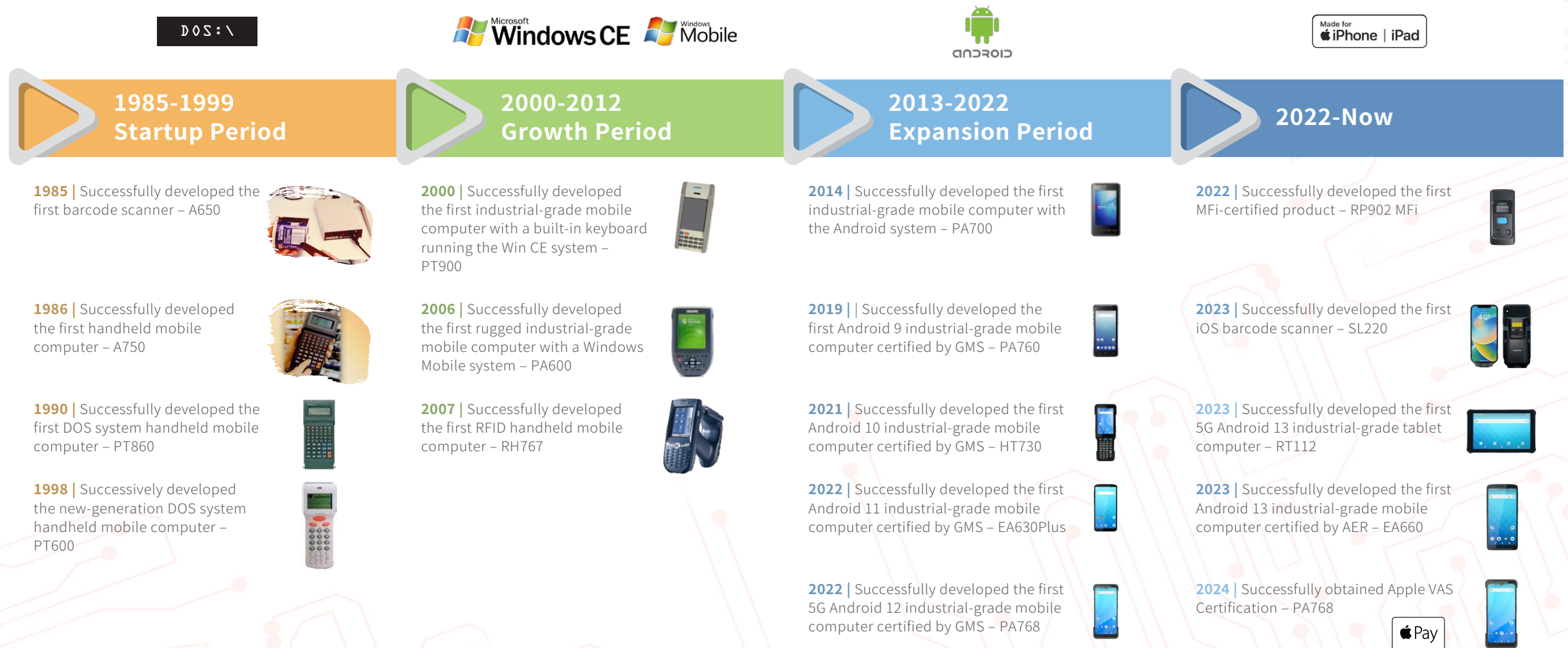


Company History

Company History of Unitech



Product Development History



Awards





1.2 Sustainability Management

Sustainable Development Strategy and Roadmap

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



Sustainable Development Organization



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

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

The establishment of the team aims to coordinate the Company’s short-, medium-, and long-term sustainability development goals, establish management guidelines, actively address issues of concern to stakeholders, and integrate strategic directions related to economy, environment, and human rights to ensure that sustainability development aligns with the Company’s vision and core value. The completed sustainability report shall be reviewed by the President to confirm that all material topics are covered before being submitted to the Board of Directors for approval. The 2024 Sustainability Report was approved by the Board of Directors on August 5, 2025.





- Based on the relevance to the Company's operational development and growth, we identified and continuously monitored key stakeholders. After discussion at the Sustainable Development Promotion Team meeting, it was confirmed that Unitech would focus on six major categories of stakeholders as the primary communication targets for 2024.
- Scores were assigned to each issue after understanding the issues of concern to stakeholders in combination with senior management's assessment of the impact of each issue on Company operations. Following discussions between the CEO and the Sustainable Development Promotion Team and ranking of each issue based on scores, a total of 10 material sustainability issues were selected. Management policies and performance indicators were disclosed for each issue.



- There were no operational disruptions caused by climate change occurred in 2024.
- There were no verified cases of corruption or bribery in 2024.
- There were no confirmed internal whistleblowing cases in 2024.
- Earnings per share (EPS) increased by 131% in 2024 compared to that in 2023.

Key Sustainability Performance in 2024



- There were no major environmental pollution incidents, nor records of environmental penalties in 2024.
- Completed the organizational GHG inventory for 2024 in accordance with the ISO 14064-1:2018 standard, and obtained a verification report from a third-party verification institution in 2025.
- Disclosed information related to water resource management in 2024 to enhance transparency in water resource usage.
- Disclosed information related to waste management in 2024 to strengthen waste reduction and resource recycling measures.

- The total salary of full-time employees not holding managerial positions increased by 8.5% in 2024 compared to that in 2023.
- There were no cases of discrimination, child labor, or forced labor in 2024.
- There were no major occupational accidents nor safety-related fines in 2024.



Green Deposits and Sustainable Finance Practices

To fulfill corporate social responsibility and respond to sustainable finance development trends, Unitech actively participates in green finance initiatives and began commencing green deposits in 2024. A portion of funds have been deposited into financial institutions that meet sustainability standards and are earmarked for supporting environmental protection, energy conservation, renewable energy, low-carbon transformation, and other sustainable projects. This initiative not only demonstrates the Company's sustainability considerations in terms of the use of funds, but also leverages financial influence to support industrial green transformation and low-carbon economic development.

The financial institutions involved in green deposits all comply with the "green finance" standards defined by domestic competent authorities, and have robust mechanisms for disclosing and auditing fund usage, ensuring that deposited funds are actually used to support projects with positive environmental benefits.

We will continue to promote green finance cooperation models through green deposits, green investments, and loans incorporating sustainability indicators, deepening the sustainable connection between businesses and the financial system, as well as further enhancing the positive impact of fund usage on society and the environment.

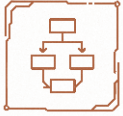


1.3 Stakeholder Identification and Communication

Unitech adheres to the five principles of the AA1000 Stakeholder Engagement Standard (SES): Dependency, Responsibility, Influence, Tension, and Diverse Perspectives. Through routine business interactions between internal departments and cross-departmental discussions, the Sustainable Development Promotion Team conducts stakeholder identification and assessment. Over the years, the Company has identified and confirmed six core stakeholder groups, including: shareholders and investors, employees, customers, suppliers, financial institutions, and community and local groups as the primary targets for communication and management. In 2024, we collaborated with external consultants to re-examine and reconfirm the appropriateness and completeness of these six stakeholder groups, enhancing the objectivity and effectiveness of the identification process to ensure comprehensive alignment with various stakeholders' sustainability expectations for Unitech. Concurrently, we continue to utilize diverse communication channels and engagement mechanisms to understand the sustainability issues of concern to each stakeholder, and provide relevant information in response to their needs in a timely manner.

Stakeholders	Significance to Unitech	Issues of Concern	Communication Channels	Communication Frequency	Communication Achievements in 2024	Response Chapter
Employees	Employees are the foundation of the Company's stable development and an important asset for Unitech's sustainable operations. The Company treats its employees with integrity and protects their rights and interests in accordance with the law.	<ul style="list-style-type: none"> Operational Performance Business Ethics Employee Benefits and Care Talent Cultivation and Development 	<ul style="list-style-type: none"> Labor-Management Meetings Performance Reviews and Evaluations Employee Complaint Hotline and Email Education and Training Planning and Implementation Employee Welfare Committee Meetings Internal Website and Email Announcements Dedicated Nurse Guidance and Consultation 	<ul style="list-style-type: none"> Quarterly Annually Permanent Annually Quarterly Permanent Immediate 	<ul style="list-style-type: none"> Convened 4 labor-management meetings The Group completed 100% of its performance evaluations Received zero complaints of sexual harassment Conducted a total of 3,882 hours of employee education and training, with 4,223 participants Held 4 employee welfare committee meetings Issued 24 announcements promoting employee health and well-being 	CH5 Happy Workplace
Customers	Unitech upholds the principles of Integrity, Excellence, Collaboration, and Sharing to provide customers with more comprehensive products and services and establish a mutually trusting and sharing partnership with customers.	<ul style="list-style-type: none"> Business Ethics Compliance with Laws and Regulations Information Security Customer Relationship Management 	<ul style="list-style-type: none"> Innovative Technology Exhibitions/Product Briefings Customer Service System/Customer Service Hotline Repair Center/After-sales Service/Technical Consultation Business Contact Hotline/Email Company Website 	<ul style="list-style-type: none"> Annually Immediate Immediate As needed Permanent 	<ul style="list-style-type: none"> Participated in 30 domestic and international exhibitions Held 2 product briefings Accepted 4,491 online customer service cases Completed 3,574 cases of customer education and training and technical support Accepted 1,463 customer consultations, with a 100% response rate 	CH3 Sustainable Value Chain
Shareholders / Investors	Unitech operates with integrity and upholds corporate governance principles, implementing a sound financial strategy to provide a stable long-term dividend policy and investment returns.	<ul style="list-style-type: none"> Corporate Governance Business Ethics Operational Performance Employee Benefits and Care 	<ul style="list-style-type: none"> Shareholders' Meeting Investor Conference Market Observation Post System Issuance of Annual Report/Financial Report Investor Hotline and Investor Mailbox 	<ul style="list-style-type: none"> Annually Annually As needed Annually/Quarterly Permanent 	<ul style="list-style-type: none"> Held 1 shareholders' meeting Participated in 1 session of investor conference Published 19 major announcements in Chinese and English, respectively Published 1 annual report in Chinese and English and four financial reports 2 visits from institutional investors 	CH2 Sustainable Governance

Stakeholders	Significance to Unitech	Issues of Concern	Communication Channels	Communication Frequency	Communication Achievements in 2024	Response Chapter
Suppliers	Unitech and its suppliers are stable and long-term partners. To ensure that products meet environmental protection and energy conservation standards and minimize environmental impact, the Company collaborates with suppliers to implement green environmental protection measures.	<ul style="list-style-type: none"> Corporate Governance Business Ethics Operational Performance Customer Relationship Management Information Security 	<ul style="list-style-type: none"> Supplier Development and Evaluation Supplier's Signing of a Letter of Commitment Regular Supplier Evaluation Supplier Meetings/Telephone/On-site Audits Real-time Communication via Email Stakeholder Section 	<p>As needed</p> <p>As needed</p> <p>As needed</p> <p>Semi-annually</p> <p>As needed</p> <p>As needed</p> <p>As needed</p>	<ul style="list-style-type: none"> 134 suppliers have signed the Corporate Social Responsibility Code of Conduct Commitment Letter 209 suppliers were evaluated in 2024, with an audit coverage rate of 92% On-site audits were conducted for 3 suppliers 	CH3 Sustainable Value Chain
Financial Institutions	Financial institutions are one of the sources of working capital for Unitech. Through positive interactions with banks, we maintain a foundation of mutual trust to ensure sustainable operations.	<ul style="list-style-type: none"> Operational Performance Compliance with Environmental Protection Regulations Corporate Governance Business Ethics Compliance with Laws and Regulations 	<ul style="list-style-type: none"> Bank Visits Email Correspondence Telephone Communication Market Observation Post System Investor Conference 	<p>As needed</p> <p>As needed</p> <p>As needed</p> <p>As needed</p> <p>Annually</p>	<ul style="list-style-type: none"> 7 bank visits Held 1 shareholders' meeting Participated in 1 session of investor conference Published 1 annual report in Chinese and English and four financial reports 	CH2 Sustainable Governance
Community and Local Groups	We encourage participation in social welfare activities, care for the disadvantaged, leverage the power of local operations, give back to the community, contribute to society, and make Unitech a positive force in society.	<ul style="list-style-type: none"> Corporate Governance Business Ethics Compliance with Laws and Regulations Waste Management Social Participation 	<ul style="list-style-type: none"> Donate to Charity Events Participate in the Operations of Community Organizations Sustainability Report Website Announcements Contact via Email or Telephone 	<p>As needed</p> <p>As needed</p> <p>Annually</p> <p>As needed</p> <p>As needed</p>	<ul style="list-style-type: none"> Participated in 1 charity sale event Participated in 2 blood donation events Participated in 1 donation event 	CH6 Social Care



1.4 Material Topics Identification Procedures

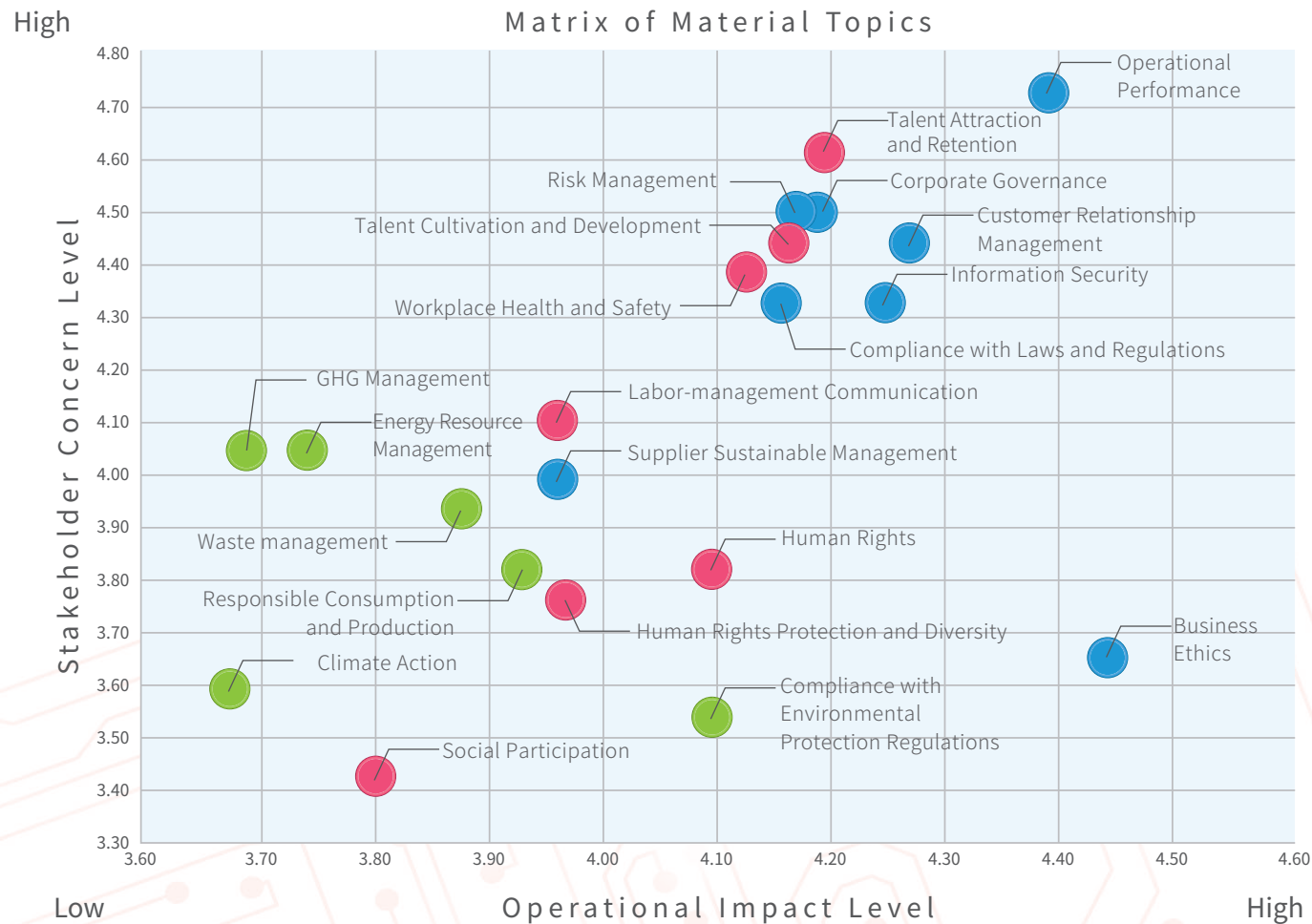
Unitech adopts the GRI Standards as the basis and makes reference to domestic and international sustainability guidelines, sustainability report topics from peers, and regulatory trends. Through discussions with senior management and guidance from external consultants, the Company systematically collects and evaluates various sustainability issues. It also uses diverse analysis methods such as interviews and questionnaires to identify stakeholders and material sustainability topics. The Company has previously identified the core issues of widespread concern among stakeholders and has continued to use these as the basis for sustainable management and communication. In 2024, we further confirmed these issues through a questionnaire survey to verify that the current issues of concern to stakeholders align with the material issues previously identified by the Company, ensuring the alignment of disclosures with actual needs. At the same time, we have also assessed the level of impact of material topics on economic, environmental, and social aspects, using this analysis to develop sustainability strategies and goals. These serve as a critical foundation for the Company's sustainability management and responses to stakeholder concerns. The process for identifying stakeholders and material topics of Unitech is as follows:

1.4.1 Material Topics Identification Process



1.4.2 Material Topics Matrix

In 2024, Unitech conducted a questionnaire survey of stakeholders and received a total of 131 valid responses. Based on the materiality issue analysis methodology, the survey results were analyzed and summarized, and scores were calculated for each material issue in terms of stakeholder concern and operational impact. Upon assessment, a total of 10 material issues were identified for 2024, including: operational performance, talent attraction and retention, customer relationship management, corporate governance, risk management, talent cultivation and development, information security, workplace health and safety, compliance with laws and regulations, and GHG management. These issues serve as the core basis for the Company’s sustainability strategies and action plans.



- Economic**
- Corporate Governance
 - Risk Management
 - Business Ethics
 - Operational Performance
 - Compliance with Laws and Regulations
 - Information Security
 - Customer Relationship Management

- Environmental**
- GHG Management
 - Energy Resource Management
 - Climate Strategy
 - Responsible Consumption and Production
 - Compliance with Environmental Protection Regulations
 - Waste Management

- Social**
- Talent Attraction and Retention
 - Talent Cultivation and Development
 - Labor-management Communication
 - Workplace Health and Safety
 - Human Rights
 - Human Rights Protection and Diversity
 - Social Participation

Note: Text in red indicates material topics

1.4.3 Material Topics Identification Results

Aspects	Material Topics	Value Chain Boundary Impact			Corresponding GRI Topics	Corresponding SDGs	Corresponding Sections of This Report
		Within the Organization	Outside the Organization				
		Unitech	Suppliers	Customers			
Economic aspect	Corporate Governance and Integrity in Business Operations	■	□	■	GRI 205 Anti-corruption GRI 206 Anti-competitive Behavior		2.2 Integrity in Business Operations
Economic aspect	Operational Performance	■	□	□	GRI 201 Economic Performance		2.4 Operational Performance
Economic aspect	Risk Management	■	□	□	Self-assessed Material Topic		2.5 Risk Management
Economic aspect	Compliance with Laws and Regulations	■	□	■	GRI 2-27 Compliance with Laws and Regulations		2.3 Compliance with Laws and Regulations
Economic aspect	Information Security and Privacy Protection	■	■	■	GRI 418 Customer Privacy / Information Security and Privacy Protection		2.6 Information Security and Privacy Protection
Economic aspect	Customer Relationship Management	■	□	■	GRI 416 Customer Health and Safety		3.3 Customer Relationship Management
Environmental aspect	Energy and GHG Management	■	□	□	GRI 302 Energy GRI 305 Emissions		4.2 Energy and GHG Management
Social aspect	Talent Attraction and Retention	■			GRI 401 Employment		5.2 Talent Attraction and Retention
Social aspect	Talent Cultivation and Development	■			GRI 404 Training and Education		5.3 Talent Cultivation and Development
Social aspect	Workplace Health and Safety	■	□		GRI 403 Occupational Health and Safety		5.4 Workplace Health and Safety

■ : Direct Impact □ : Indirect Impact

1.4.4 Material Topics Management Guidelines and Effectiveness

Material Topics	Corporate Governance and Integrity in Business Operations		
Impact Description	Corporate governance is the foundation of sustainable business operations. Unitech adheres to the principles of stable operations, integrity, and honesty, continuously optimizes its corporate governance structure, and establishes transparent and effective management and supervision mechanisms to ensure operational efficiency and decision-making quality. Incomplete corporate governance mechanisms or occurrence of risks due to inadequate management may exert a substantial impact on business operations, potentially leading to operational disruptions, increased financial risks, and damage to the Company's reputation and investor confidence.		
Policy Commitments	Adhere to relevant domestic and international laws and regulations, implement corporate governance principles, establish transparent, accountable, and effective management systems, and promote various operational and management initiatives in accordance with the governance guidelines and Company policies approved by the Board of Directors. Ensure that all operational activities comply with ethical standards and legal requirements, achieve stable operational performance to create long-term value, reward shareholders and all stakeholders, and realize the goal of sustainable corporate development.		
Action Plans	<ol style="list-style-type: none"> Regularly convene Board meetings to improve corporate governance-related regulations. Arrange for Board members to participate in courses on corporate governance, financial reporting, internal controls, and sustainable development on an annual basis in accordance with regulations to enhance the overall functions of the Board of Directors. Improve governance systems and internal regulations to ensure alignment with the latest regulations and practical requirements. Ensure information transparency and communication with stakeholders by actively disclosing financial and non-financial information through annual reports, shareholder meetings, the company website, and sustainability reports, thereby safeguarding the right to know of shareholders and stakeholders. 		
Evaluation Mechanisms	<ol style="list-style-type: none"> The Board of Directors and various functional committees conduct annual performance self-evaluations to review their operational effectiveness and fulfillment of responsibilities, serving as a basis for subsequent improvements. Actively implement various corporate governance indicators and review relevant operational strategies based on corporate governance evaluation results, serving as a reference for improving governance quality and planning future directions. The internal audit unit regularly reviews the implementation of corporate governance systems to ensure practical implementation and continuous improvement. 		
Management Goals	Short-term Goals (2024)	Medium- to Long-term Goals (2025-2030)	
	<ol style="list-style-type: none"> Board members receive continuing education and undergo annual performance evaluations in accordance with regulations. Enhance communication efficiency with stakeholders by optimizing "stakeholder communication channels" and consistently implementing the "spokesperson system," and appropriately address issues of concern to stakeholders. 	<ol style="list-style-type: none"> Strengthen Board diversity, with women holding at least one-third of Board seats. Continuously improve corporate governance evaluation performance to achieve an excellent rating. Enhance transparency in information disclosure and expand communication mechanisms with diverse stakeholders. Establish a sustainability-oriented corporate culture and performance-linked system. 	
Status of Achievements in 2024	<ol style="list-style-type: none"> Details on the continuing education and performance evaluations of Board members in accordance with regulations are provided in the section headed "2.1 Corporate Governance Operations" of this Report. Communication with stakeholders was reported to the Board of Directors on November 7, 2024. 		
Stakeholder Engagement	<ul style="list-style-type: none"> Regularly disclose corporate governance information on the Market Observation Post System, Company website, and sustainability reports Internal and external grievance channels Official website suggestion mailbox 	Responsible Units	Corporate Governance Unit, Audit Office
Grievance Mechanism	<ul style="list-style-type: none"> ✓ Email: invest@tw.ute.com ✓ Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. ✓ On-site complaint: Handled by the Company's Audit Office <p>(Any unit or individual shall not, under any pretext, retaliate against whistleblowers, and it is strictly prohibited to disclose the personal information of whistleblowers or the content of their reports to the individuals or units being reported)</p>		



Material Topics	Operational Performance		
Impact Description	Sound financial performance and profitability are the foundation for a company’s sustainable development. Through sound business strategies, operational performance can be effectively enhanced, thereby achieving long-term development goals. On the contrary, poor operational performance may not only undermine investor confidence, but also reduce customer trust in the Company, thereby negatively affecting the Company’s image and development.		
Policy Commitments	Adhering to a prudent financial strategy, we are committed to maintaining a sound capital structure and cash flow management to ensure stable operational growth. This enables the Company to provide shareholders with a long-term stable dividend policy and reasonable investment returns, demonstrating our commitment to protecting shareholder interests and pursuing sustainable development.		
Action Plans	<ol style="list-style-type: none"> 1. Regularly review operational performance to ensure that targets are met and continuous improvement is achieved 2. Optimize sales processes to improve product and service quality 3. Continuously research and develop innovative products and applications to strengthen market competitiveness 		
Evaluation Mechanisms	<ol style="list-style-type: none"> 1. Financial reports/annual reports/Market Observation Post System 2. Hold monthly management meetings to report on the operations of each unit as well as revenue and profitability 3. Hold regular Board meetings to report operational performance to the Board of Directors 		
Management Goals	Short-term Goals (2024)	Medium- to Long-term Goals (2025-2030)	
	<ol style="list-style-type: none"> 1. Execute the Company’s annual operating plan to achieve overall operating goals 2. Hold investor conferences and disclose relevant operating and governance matters on the official website 3. Improve financial operations to respond to changes in industry and market trends 	<ol style="list-style-type: none"> 1. Achieve annual operational goals 2. Continue to invest in technological innovation activities 3. Continuously enhance product quality and value to gain customer trust and secure a leading position in the industry 	
Status of Achievements in 2024	In 2024, consolidated revenue was NT\$2.438 billion; operating profit was NT\$60 million; net profit after tax was NT\$94 million; earnings per share were NT\$1.25		
Stakeholder Engagement	<ul style="list-style-type: none"> • Stakeholders may review the Company’s financial performance through Board meetings and annual reports • The Company communicates with investors through investor conferences and shareholders’ meetings from time to time, providing updates on industry developments and company operations • The Company has established a spokesperson system and an investor services section on its website to respond to stakeholder inquiries and communications 	Responsible Units	Various departments of the Company
Grievance Mechanism	<ul style="list-style-type: none"> ✓ Email: invest@tw.ute.com ✓ Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. ✓ On-site complaint: Handled by the Company’s Audit Office <p>(Any unit or individual shall not, under any pretext, retaliate against whistleblowers, and it is strictly prohibited to disclose the personal information of whistleblowers or the content of their reports to the individuals or units being reported)</p>		





Material Topics	Risk Management		
Impact Description	Establish a sound risk management mechanism to effectively mitigate the impact of operational and financial risks; in the absence of proper control, sudden major risks may lead to business interruption, financial losses, and damage to reputation.		
Policy Commitments	Adhering to the principles of integrity and honesty, we are committed to establishing a robust and transparent corporate governance framework, strictly implementing risk management measures to protect the rights and interests of shareholders, employees, and other stakeholders, and ensuring that the Company achieves sustainable growth, while realizing its long-term goal of sustainable operations.		
Action Plans	<ol style="list-style-type: none"> The Company has established various operational procedures and related guidelines for all departments to follow, ensuring that departments can respond swiftly to mitigate damage and restore normal operations promptly Based on the Company's overall operational strategy, we assess operational risks and develop response measures, with an aim of continuously optimizing risk management and operational processes 		
Evaluation Mechanisms	<ol style="list-style-type: none"> The Audit Office develops an annual audit plan based on the results of risk assessments to comprehensively review the effectiveness of internal control systems. Based on the audit results, it prepares audit reports and follow-up reports, regularly summarizes the status of audit implementation, and reports to the Board of Directors to ensure the implementation and continuous improvement of risk management. By establishing a sound governance structure and rigorous internal control mechanisms, the Company ensures that all employees and operational procedures strictly comply with relevant laws and regulations as well as Company policies, thereby reducing operational risks and ensuring the Company's compliant operations. 		
Management Goals	Short-term Goals (2024)	Medium- to Long-term Goals (2025-2030)	
	<ol style="list-style-type: none"> In accordance with the Company's "Risk Management Policy," we continue to promote the whole-process management of risk identification, assessment, measurement, monitoring, and communication to ensure transparency of risk information and regular reporting to the Board of Directors, thereby enhancing the effectiveness of risk governance. Adopt the TCFD (Task Force on Climate-related Financial Disclosures) framework to identify and assess climate-related risks and opportunities, develop specific management measures, and strengthen the Company's resilience and competitiveness in addressing climate change issues. 	<ol style="list-style-type: none"> Continuously track the latest trends and regulations in risk management at home and abroad, regularly review and optimize the Company's risk management system, enhance overall risk identification and prevention capabilities, and strengthen corporate resilience and sustainable operations. Actively monitor and implement the latest developments and requirements of the TCFD and IFRS Sustainability Disclosure Standards S1 and S2, improve climate risk management and information disclosure, ensure compliance with international standards, and enhance corporate transparency and sustainable competitiveness. 	
Status of Achievements in 2024	<ol style="list-style-type: none"> In 2024, the Audit Office issued a total of 47 audit reports and submitted them to the Board of Directors on a quarterly basis Completed the TCFD climate-related financial disclosure risk and opportunity assessment 		
Stakeholder Engagement	<ul style="list-style-type: none"> Regularly disclose risk management information on the Company website, annual reports, and sustainability reports Regularly report to the Board of Directors based on the audit implementation status 	Responsible Units	Corporate Governance Unit, Audit Office
Grievance Mechanism	<ul style="list-style-type: none"> ✓ Email: invest@tw.ute.com ✓ Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. ✓ On-site complaint: Handled by the Company's Audit Office <p>(Any unit or individual shall not, under any pretext, retaliate against whistleblowers, and it is strictly prohibited to disclose the personal information of whistleblowers or the content of their reports to the individuals or units being reported)</p>		



Material Topics	Compliance with Laws and Regulations			
Impact Description	Strictly comply with relevant government regulations to prevent non-compliance incidents from affecting the Company's continuous operations. Failure to comply may result in fines, litigation, and regulatory penalties, damaging the Company's corporate image.			
Policy Commitments	Adhere to the core value of integrity in business operations, encourage all employees to strictly comply with relevant laws, regulations, and Company rules, ensure that all commercial activities are conducted within a legal and compliant framework, maintain the corporate reputation, and protect the rights and interests of stakeholders.			
Action Plans	<ol style="list-style-type: none"> Continuously monitor changes in domestic and international policies and regulations to ensure that all Company operations comply with legal requirements. Strictly adhere to all government laws and regulations to ensure compliance in business operations. Regularly conduct education and training and awareness campaigns to reinforce employees' legal awareness and compliance culture. 			
Evaluation Mechanisms	<ol style="list-style-type: none"> Regularly conduct internal audits and external compliance reviews in accordance with internal management review procedures to promptly identify and address potential regulatory risks to ensure that the Company's operations comply with legal regulations. Establish robust internal and external complaint channels to proactively monitor and verify any reports, complaints, administrative penalties, or litigation arising from violations of laws and regulations or principles of integrity in business operations, and implement response measures in a timely manner. 			
Management Goals	Short-term Goals (2024)		Medium- to Long-term Goals (2025-2030)	
	<ol style="list-style-type: none"> Conduct employee anti-corruption and integrity education and training and compliance awareness campaigns Violations of economic regulations or integrity and corruption cases: 0 cases Violations of environmental regulations or fines: 0 cases Major integrity violations and corruption cases: 0 case 		<ol style="list-style-type: none"> Continue to implement anti-corruption, integrity education and training, and compliance awareness campaigns, with a 100% completion rate Violations of economic regulations or integrity and corruption cases: 0 cases Violations of environmental regulations or fines: 0 cases Continue to strengthen internal control systems 	
Status of Achievements in 2024	<ol style="list-style-type: none"> There were no legal actions related to violations of product and service safety regulations, marketing and communication incidents, or anti-competitive behavior, anti-trust, and monopoly practices in 2024 There were no incidents of customer privacy violations or data breaches in 2024 There were no incidents of violating regulations in relation to people (including human rights) or payment of fines in 2024 There were no environmental penalties in 2024 			
Stakeholder Engagement	<ul style="list-style-type: none"> The official website has set up a stakeholder section as a channel for communication between stakeholders and the Company The Company has established a whistleblower reporting mailbox so that stakeholders can immediately disclose or prevent the occurrence of improper behavior 	Responsible Units	Audit Office, Legal Department	
Grievance Mechanism	<ul style="list-style-type: none"> ✓ Email: invest@tw.ute.com ✓ Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. ✓ On-site complaint: Handled by the Company's Audit Office <p>(Any unit or individual shall not, under any pretext, retaliate against whistleblowers, and it is strictly prohibited to disclose the personal information of whistleblowers or the content of their reports to the individuals or units being reported)</p>			





Material Topics	Information Security and Privacy Protection		
Impact Description	Information security can effectively protect corporate data and systems, enhance customer trust and corporate reputation, ensure business continuity, and reduce economic losses. It also helps companies comply with regulations and mitigate legal risks. However, information security measures may also increase costs and management burdens. Overly strict controls may affect work efficiency, and even so, it is impossible to completely eliminate all security risks.		
Policy Commitments	Continuously strengthen the policy of “implementing information security, ensuring continuous operations, and improving service quality”, and establish an information security management system centered on “confidentiality, integrity, and availability”. Clearly guide employees to strictly enforce information security measures to protect the rights and interests of the Company, customers, and partners.		
Action Plans	<ol style="list-style-type: none"> 1. Establish an information security risk assessment mechanism, account control, and permission management. 2. Build a hacker attack defense system and backup recovery plan. 3. Strengthen employee information security training to enhance the information security awareness and practical skills of all employees. 		
Evaluation Mechanisms	<ol style="list-style-type: none"> 1. Regularly report on information security implementation to the President annually, conduct a comprehensive review and strategic adjustments to ensure the achievement of management goals. 2. Conduct internal and external audits annually to comprehensively review the operational effectiveness and compliance of information and information security management systems, and promote continuous improvement measures to strengthen protective capabilities. 		
Management Goals	Short-term Goals (2024)	Medium- to Long-term Goals (2025-2030)	
	<ol style="list-style-type: none"> 1. Conduct at least 2 sessions of information security education and training annually for new and existing employees to enhance the information security awareness and practical skills of all employees. 2. Maintain a 100% record of no data breaches across the entire plant, with major information security incidents = 0. 3. Continue to promote and obtain ISO 27001 information security management system certification to ensure the effective operation and continuous improvement of the management system. 	<ol style="list-style-type: none"> 1. Conduct 1 information security drill annually, as well as design and implement disaster recovery drills for key systems and facilities to enhance the organization’s response and recovery capabilities. 2. Continuously maintain and regularly update ISO 27001 information security management system certification to ensure ongoing compliance with regulatory requirements and best practice standards. 3. Maintain a 100% record of no data breaches across the entire plant, with major information security incidents = 0. 	
Status of Achievements in 2024	<ol style="list-style-type: none"> 1. Conducted 2 sessions of information security education and training for new employees in 2024 to enhance employees’ awareness of information security. 2. No information security incidents or personal data breaches occurred in 2024, and no complaints were received from suppliers, customers, or other stakeholders regarding sensitive data. 3. ISO 27001 information security management system was successfully re-certified on August 30, 2024, ensuring continued compliance with standard requirements. 		
Stakeholder Engagement	<ul style="list-style-type: none"> • The “Corporate Governance Operations” section of the official website includes the status of information security risk management to keep stakeholders informed. 	Responsible Units	Information Division
Grievance Mechanism	<ul style="list-style-type: none"> ✓ Email: info-security@tw.ute.com ✓ Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. ✓ On-site complaint: Handled by the Company’s Audit Office <p>(Any unit or individual shall not, under any pretext, retaliate against whistleblowers, and it is strictly prohibited to disclose the personal information of whistleblowers or the content of their reports to the individuals or units being reported)</p>		

Material Topics	Customer Relationship Management			 
Impact Description	Customer service quality, repair efficiency, and satisfaction performance exert a direct impact on a company's brand image and customer loyalty, which in turn have a substantial impact on sales performance and revenue. If customer service needs are not properly addressed, it may lead to a decline in customer trust or an inability to effectively protect the confidential or personal information provided by customers, potentially resulting in data breaches, privacy infringement disputes, or legal litigation.			
Policy Commitments	Adhering to the integrity, transparency, and customer-oriented principles, we will continuously strengthen customer relationship management to build long-term trust-based relationships. By providing high-quality products and services, promptly addressing customer needs, and protecting customer privacy, we aim to enhance customer satisfaction and loyalty, thereby establishing a customer-oriented and sustainable business model.			
Action Plans	<ol style="list-style-type: none"> Continuously collect customer feedback through multiple channels and optimize product design and service processes based on the feedback to ensure that the solutions provided meet customers' actual operational needs. Conduct regular customer satisfaction surveys to understand service quality performance and areas for improvement, while commencing R&D on green products with energy-saving and low-consumption characteristics to provide customers with solutions that offer environmental value. Expand digital customer engagement channels, including the official website, social media, and technical support apps, so as to enhance real-time interaction with customers and convenience. Fully implement the Personal Data Protection Act and international data privacy standards, continuously strengthen personal data management policies and information security processes, and conduct regular education and training and audit mechanisms to ensure compliance and security in customer data processing, thereby reducing potential information risks. 			
Evaluation Mechanisms	<ol style="list-style-type: none"> Conduct monthly business review meetings to ensure that customer complaint and feedback mechanisms are effectively implemented and improved Implement internal audits in accordance with ISO 9001 quality management system standards Conduct annual customer satisfaction survey 			
Management Goals	Short-term Goals (2024)	Medium- to Long-term Goals (2025-2030)		
	<ol style="list-style-type: none"> Participate in international exhibitions to communicate directly with customers face-to-face, and collect actual needs and suggestions regarding product functionality, application scenarios, after-sales service, and technical support in a timely manner Collect customer feedback through customer satisfaction surveys and promptly respond with improvements to continuously enhance customer satisfaction 	<ol style="list-style-type: none"> Continuously deliver customer products, services, contracts, and projects with high efficiency and quality to solidify customer loyalty Complete the EcoVadis sustainability rating guidance program Enhance the coverage and analytical depth of customer satisfaction surveys, improve response efficiency and improvement transparency, and continuously strengthen customer experience and relationship management performance 		
Status of Achievements in 2024	<ol style="list-style-type: none"> Participated in 30 retail and logistics exhibitions at home and abroad in 2024 The average satisfaction rating in 2024 was 4.3 points (out of 5), and customer feedback was provided to relevant internal departments for analysis and review 			
Stakeholder Engagement	<ul style="list-style-type: none"> Company website Domestic and international repair centers and after-sales service locations Customer service/complaint hotline 	Responsible Units	Taiwan Operations Center, Asia-Pacific Operations Center, Product Marketing Division	
Grievance Mechanism	<ul style="list-style-type: none"> ✓ Email: Interested_party@tw.ute.com ✓ Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. ✓ On-site complaint: Handled by the Company's Audit Office <p>(Any unit or individual shall not, under any pretext, retaliate against whistleblowers, and it is strictly prohibited to disclose the personal information of whistleblowers or the content of their reports to the individuals or units being reported)</p>			

Material Topics	Energy and GHG Management						
Impact Description	Energy and GHG management help reduce a company’s carbon emissions, enhance environmental responsibility image, meet stakeholder expectations, and strengthen market competitiveness and investment appeal. On the contrary, poor management may result in excessive emissions, damage the company’s reputation, increase compliance risks, and affect investor confidence and customer orders, thereby negatively affecting operations.						
Policy Commitments	Encourage energy conservation and waste reduction, improve resource utilization efficiency, reduce the harm and resource consumption caused by the Company’s operations to society and the environment, and comply with relevant environmental protection regulations. We are committed to promoting environmental awareness, implementing sustainable business strategies, and ensuring that the Company’s growth takes into account environmental protection and social responsibility.						
Action Plans	<ol style="list-style-type: none"> 1. Conduct a comprehensive inventory of GHG emissions across all offices in accordance with ISO 14064-1 standards to ensure data completeness and accuracy. 2. Commission a reputable third-party verification body to validate the inventory results to enhance the credibility and transparency of the report. 3. Introduce an Energy Management System (EMS) and carbon emissions data analysis tools. 4. Prioritize the use of high-efficiency equipment and energy-saving lighting. 						
Evaluation Mechanisms	<ol style="list-style-type: none"> 1. Conduct regular internal audits of ISO 14064-1 GHG inventories to ensure data accuracy and the implementation of management systems. 2. Commission a third-party verification body to conduct ISO 14064-1 inventory verification to enhance data transparency and reliability. 3. Regularly review GHG emissions and energy management performance through the ISO 14001 Environmental Management System to facilitate continuous improvement and compliance management. 						
Management Goals	Short-term Goals (2024)			Medium- to Long-term Goals (2025-2030)			
	<ol style="list-style-type: none"> 1. Introduce the ISO 14064-1 GHG inventory system, complete GHG emissions inventories and third-party verification for all operational sites, and ensure data accuracy and transparency. 2. Introduce the TCFD framework, systematically identify climate-related risks and opportunities, develop risk management strategies, and effectively mitigate the potential impacts of climate change on business operations and finances. 			<ol style="list-style-type: none"> 1. Reduce combined Scopes 1 and 2 carbon emissions by 0.5% annually, achieving a total reduction of 3% by 2030. 2. Reduce Scope 3 emissions intensity (tCO₂e per NT\$1 million of revenue) by an average of 0.5% annually, achieving a cumulative reduction of 3% by 2030. 3. Introduce renewable energy, achieving a 5% share of green electricity usage by 2030. 4. Gradually promote product carbon footprint calculations and establish a carbon emissions assessment mechanism for the lifecycle of major products. 5. Assess and plan the introduction of ISO 50001 energy management system certification. 			
Status of Achievements in 2024	<ol style="list-style-type: none"> 1. Introduced the ISO 14064-1 standard in 2024, completed GHG inventory for offices in all regions of Taiwan, and obtained ISO 14064 GHG third-party verification. 2. Completed climate risk and opportunity assessment under the Task Force on Climate-related Financial Disclosures (TCFD) framework to strengthen the Company’s climate change risk management capabilities. 						
Stakeholder Engagement	<ul style="list-style-type: none"> • Disclosed carbon emission reduction performance on the Company website and in the sustainability report • Regularly report relevant information to the competent authorities 			Responsible Units	General Management Division		
Grievance Mechanism	<ul style="list-style-type: none"> ✓ Email: ESGcir@tw.ute.com ✓ Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. ✓ On-site complaint: Handled by the Company’s Audit Office <p>(Any unit or individual shall not, under any pretext, retaliate against whistleblowers, and it is strictly prohibited to disclose the personal information of whistleblowers or the content of their reports to the individuals or units being reported)</p>						

Material Topics	Talent Attraction and Retention					
Impact Description	Talent attraction and retention enables the Company to stabilize core teams, improve product and service quality and production efficiency, and enhance competitiveness. On the contrary, inadequate compensation and benefits systems may lead to the loss of talent, thus affecting organizational operations and innovation capabilities.					
Policy Commitments	Create a fair, open, and mutually respectful work environment to enable employees to fully utilize their expertise and actively participate in business decision-making. At the same time, strictly adhere to relevant labor laws, firmly prohibit the use of child labor, promote gender and racial equality, and prohibit any form of discrimination or inhumane treatment, ensuring the full protection of employee rights and interests. Wages and benefits are implemented in accordance with local regulations and standards to ensure legal compliance and promote employee well-being.					
Action Plans	<ol style="list-style-type: none"> Adjust salaries based on competency evaluation results to ensure a market-competitive compensation structure. Maintain annual salary increase targets to motivate continuous employee growth and contribution. Continuously refine the performance appraisal system. Implement differentiated bonus mechanisms for administrative staff and sales units, and distribute performance bonuses and sales achievement bonuses respectively to enhance employee motivation and team goal attainment. 					
Evaluation Mechanisms	<ol style="list-style-type: none"> Regularly convene labor-management meetings to strengthen two-way communication and collaboration, foster harmonious labor-management relations, and promptly address employee concerns. Continuously track and analyze employment and turnover rates as key indicators for evaluating recruitment effectiveness and talent retention strategies, thereby enhancing workforce stability and organizational operational efficiency. 					
Management Goals	Short-term Goals (2024)	Medium- to Long-term Goals (2025-2030)				
	<ol style="list-style-type: none"> Continuously attract outstanding talent to join the Company through job banks, campus recruitment, and diverse hiring channels. Offer benefits superior to Labor Standards Act requirements, such as additional leave, health checkups, and employee care programs, to enhance satisfaction and retention. 	<ol style="list-style-type: none"> Continuously implement a competency-based salary adjustment mechanism, conduct salary increase annually based on employee performance and competency evaluation results to maintain stable growth and fairness of the salary structure. Continuously optimize the compensation system by integrating Company operational performance and departmental goals, and regularly review and adjust the bonus system to strengthen the link between incentive effectiveness and employee contributions. Participate annually in market salary surveys conducted by external consulting firms as the basis for compensation system adjustments, ensuring the Company's overall compensation remains competitive in the market and enhancing its ability to attract and retain talent. 				
Status of Achievements in 2024	<ol style="list-style-type: none"> Hosted 4 campus recruitment events and 1 job fair in 2024 New hire rate of 17.6%; employee turnover rate of 15.9% 					
Stakeholder Engagement	<ul style="list-style-type: none"> Posted vacancies on job banks Established a talent recruitment section on the company intranet, and offer employees with referral bonuses Established an Employee Welfare Committee to execute various benefit programs 	Responsible Units	Human Resources Department			
Grievance Mechanism	<ul style="list-style-type: none"> ✓ Email: CoC@tw.ute.com ✓ Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. ✓ On-site complaint: Handled by the Company's Audit Office <p>(Any unit or individual shall not, under any pretext, retaliate against whistleblowers, and it is strictly prohibited to disclose the personal information of whistleblowers or the content of their reports to the individuals or units being reported)</p>					

Material Topics	Talent Cultivation and Development 		
Impact Description	Talent cultivation and development enhance employees' professional capabilities and overall organizational competitiveness, strengthen team performance, and promote sustainable corporate development. On the contrary, the absence of systematic training and career development planning may lead to inadequate employee competencies and increased turnover rate, ultimately affecting operational efficiency and market competitiveness.		
Policy Commitments	Create a continuous learning workplace environment, provide employees with diverse educational training and learning opportunities, as well as encourage proactive learning and skill advancement to enhance overall talent quality and core technical capabilities. By establishing a diverse, autonomous, and high-quality learning culture, we strengthen employee competency development, further boosting organizational competitiveness and sustainable growth momentum.		
Action Plans	<ol style="list-style-type: none"> Regularly plan and deliver competency training programs for new hires and existing staff to facilitate rapid workplace integration, enhance professional knowledge and skills, and improve overall work efficiency and service quality. Establish a talent development mechanism featuring tailored training plans aligned with career development stages. This includes diverse methods such as OJT mentoring by supervisors, internal courses, external professional training, college and university partnerships, and domestic/international assignments to comprehensively strengthen key personnel's capabilities and perspectives. 		
Evaluation Mechanisms	<ol style="list-style-type: none"> Education and training implementation rate: Regularly track course offerings and attendance as the basis for curriculum planning and resource allocation, ensuring effective achievement of training objectives. Education and training feedback: Collect post-course feedback from employees to understand learning effectiveness and identify gaps in needs, serving as a reference for future course optimization and individual development planning. Education and training satisfaction surveys: Conduct post-training satisfaction surveys to evaluate course content, instructor performance, and learning environment, thereby enhancing overall learning quality and employee participation. Tracking of post-training effectiveness: Evaluate the effectiveness of applying key courses to work after training, with department managers providing feedback to strengthen the connection between training and practical application. 		
Management Goals	Short-term Goals (2024)	Medium- to Long-term Goals (2025-2030)	
	<ol style="list-style-type: none"> Continuously plan and deliver diverse training programs through in-person or online learning methods to enhance employees' professional capabilities and learning flexibility, with an arrangement of at least 10 sessions annually. Conduct mid-year and year-end performance evaluations regularly. Integrate evaluation results as the basis for training needs analysis and talent development planning to strengthen employee career development planning and competency enhancement. 	<ol style="list-style-type: none"> Continuously expand and optimize training content. Combine online learning platforms to promote self-directed learning. Regularly assess training effectiveness to ensure that learning outcomes can be applied in practice. Achieve an average annual training of 16 hours per employee by 2030. Develop annual training plans to establish a diversified education and training system, and offer rich and diversified learning resources and participation channels to enhance overall professional competence and growth opportunities for employees. Design tailored mentoring and development programs for different functional roles, while continuously refining career transition and promotion systems. This promotes diverse talent development and step-by-step career planning, aiming to achieve 100% participation of supervisors in leadership or professional training courses annually by 2030. 	
Status of Achievements in 2024	<ol style="list-style-type: none"> Conducted 2 new employee training sessions and on-the-job coaching in 2024 to help new hires quickly adapt to the work environment. Delivered a total of 3,257 hours of employee training in 2024, with 4,223 participants, enhancing overall professional capabilities. Completed mid-year and year-end performance evaluations for all employees in 2024, strengthening goal management and development tracking of employees. 		
Stakeholder Engagement	<ul style="list-style-type: none"> Labor-Management Meetings Employee suggestion mailbox 	Responsible Units	Human Resources Department
Grievance Mechanism	<ul style="list-style-type: none"> ✓ Email: CoC@tw.ute.com ✓ Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. ✓ On-site complaint: Handled by the Company's Audit Office <p>(Any unit or individual shall not, under any pretext, retaliate against whistleblowers, and it is strictly prohibited to disclose the personal information of whistleblowers or the content of their reports to the individuals or units being reported)</p>		

Material Topics	Workplace Health and Safety 		
Impact Description	Appropriate occupational health and safety management reduces accidents and occupational diseases, as well as enhances employee well-being and productivity, thereby strengthening corporate image and operational stability. On the contrary, inadequate safety measures increase risks of employee injury or illness, leading to production disruptions, legal liabilities, and reputational damage, which all exert severe negative impacts on the enterprise.		
Policy Commitments	Create a safe and healthy work environment, and prioritize employees' physical and mental well-being. Through continuous safety and health education, training, and awareness campaigns, we strengthen risk prevention awareness, reduce accidents and occupational diseases, and ensure that employees can work without concerns in a safe and comfortable environment.		
Action Plans	<ol style="list-style-type: none"> 1. Arrange regular health check-ups annually for all employees to detect health issues early and assist in improvement, promoting comprehensive employee health management. 2. Hold regular occupational safety and health training, first aid training, and emergency response drills annually to enhance employees' ability to respond to unexpected incidents and improve team collaboration efficiency. 3. Employ dedicated nurses to provide health consultation services, advance environmental safety awareness and improvement measures, and continuously monitor employee health status and needs. 4. Conduct monthly workplace safety inspections to ensure that site facilities meet safety standards, promptly eliminate potential hazards, and safeguard employee safety. 		
Evaluation Mechanisms	<ol style="list-style-type: none"> 1. Convene annual environmental, health, and safety management review meetings to inspect the implementation of safety and health policies and the progress of improvement plans. 2. Conduct detailed investigations and analyses for each incident, develop preventive measures, and track their implementation effectiveness. 3. Continuously utilize environmental safety maintenance checklists to regularly inspect and document workplace safety, as well as promptly eliminate potential hazards. 		
Management Goals	Short-term Goals (2024)	Medium- to Long-term Goals (2025-2030)	
	<ol style="list-style-type: none"> 1. Maintain an annual occupational accident rate below 3%. 2. Achieve the goal of "zero major workplace safety incidents". 3. Complete regular health examinations for all employees as scheduled to monitor health conditions of employees in advance. 4. Hold at least two emergency response drills annually to enhance practical operational capabilities. 	<ol style="list-style-type: none"> 1. Maintain an annual occupational accident rate below 3%. 2. Achieve the goal of "zero major workplace safety incidents". 3. Strictly comply with and exceed occupational safety and health regulations, and fully implement environmental, safety, and health management systems. 4. Evaluate and promote the introduction of the ISO 45001 Occupational Health and Safety Management System to improve management systems and international certification levels. 	
Status of Achievements in 2024	<ol style="list-style-type: none"> 1. A total of 5 occupational accidents occurred in 2024. We continuously reviewed and strengthened preventive measures to mitigate risks. 2. 2 emergency response drills were conducted in 2024, enhancing employees' response capabilities and crisis management efficiency. 3. Employee health check-up participation rate reached 100% in 2024, actively promoting health management among employees. 4. 12 environmental safety inspections were conducted regularly in 2024 to ensure that the workplace environment complies with safety standards. 		
Stakeholder Engagement	<ul style="list-style-type: none"> • Labor-Management Meetings • Employee suggestion mailbox 	Responsible Units	Occupational Safety and Health Division, General Management Division
Grievance Mechanism	<ul style="list-style-type: none"> ✓ Email: ESGcir@tw.ute.com ✓ Written complaint address: 8F., No. 122, Ln. 235, Baoqiao Rd., Xindian Dist., New Taipei City. Attn: Audit Office, Unitech Electronics Co., Ltd. ✓ On-site complaint: Handled by the Company's Audit Office <p>(Any unit or individual shall not, under any pretext, retaliate against whistleblowers, and it is strictly prohibited to disclose the personal information of whistleblowers or the content of their reports to the individuals or units being reported)</p>		

CH2 Sustainable Governance

- 2.1 Corporate Governance Operations
- 2.2 Integrity in Business Operations
- 2.3 Compliance with Laws and Regulations
- 2.4 Operational Performance
- 2.5 Risk Management
- 2.6 Information Security and Privacy Protection



Execution Highlights for Unitech’s Corporate Governance Matters in 2024:

Items	Execution Highlights
Shareholders’ Meeting	<ul style="list-style-type: none"> Convened 1 regular shareholders’ meeting (at least once annually) A majority of directors and the Audit Committee convener attended the shareholders’ meeting in person. (7 out of 11 directors attended in person)
Board of Directors	<ul style="list-style-type: none"> Convened 5 Board of Directors meetings (at least once quarterly), with an average Board member attendance rate of 98% Directors recused themselves from conflict-of-interest proposals in accordance with the Rules of Procedure for Board of Directors Meetings
Functional Committees	<ul style="list-style-type: none"> Convened 4 Audit Committee meetings (at least once quarterly), with an attendance rate of 100% Convened 2 Remuneration Committee meetings (at least twice annually), with an attendance rate of 100% Committee members recused themselves from conflict-of-interest proposals in accordance with the respective Rules of Procedure for Committee Meetings
Board of Directors Performance Evaluation	<ul style="list-style-type: none"> Completed annual internal performance evaluation: In 2024, according to the internal assessment results, the overall Board of Directors, individual Board members, the Audit Committee, and the Compensation Committee were rated Excellent to Outstanding. The assessment concluded that the Board of Directors and its functional committees functioned effectively, met corporate governance requirements, and effectively enhanced Board functions, while safeguarding the rights interests of shareholders.
Continuing Education for Directors and Corporate Governance Officers	<ul style="list-style-type: none"> All Board members completed the statutory minimum of at least 6 hours of continuing education annually Corporate governance officers completed a total of 18 hours of continuing education courses
Directors’ Liability Insurance	<ul style="list-style-type: none"> We maintain annual liability insurance coverage for directors and key personnel, with the policy period from August 25, 2024, to August 25, 2025 and an insured amount of NT\$30 million. The renewal was completed and reported to the Board of Directors on November 7, 2024. Coverage includes: directors’ and officers’ liability, corporate indemnity liability, investigation coverage, expatriate directors’ liability, corporate securities liability, and corporate employment practices liability.
Corporate Governance Evaluation Results	<ul style="list-style-type: none"> According to the Taiwan Stock Exchange’s 11th Corporate Governance Evaluation results, the Company is ranked in the fifth range (51%–65%) among listed companies.



2.1 Corporate Governance Operations

Governance Practices

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

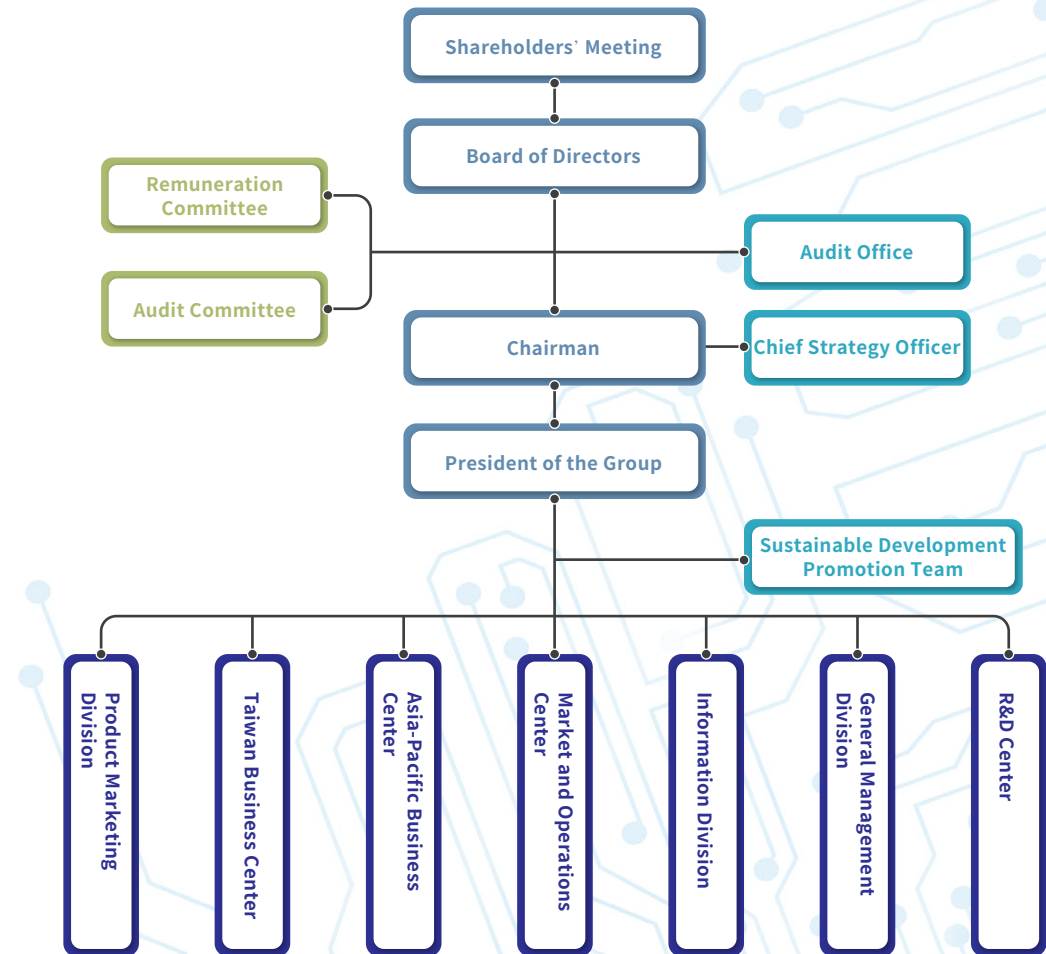
To enhance corporate governance systems and strengthen the operational effectiveness of the Board of Directors, functional committees, namely, the Audit Committee and the Compensation Committee, have been established under the Board of Directors to assist in fulfilling oversight, review, and decision-support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

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

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



Corporate Governance Framework of Unitech



2.1.1 Board of Directors

Board Nomination and Selection

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

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

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

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

Chair of the Highest Governance Body

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

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

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

Recusal from Conflicts of Interest

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

Board Diversity and Independence

In 2024, the Board of Directors of Unitech comprises 11 directors, including 7 directors and 4 independent directors. The Company attaches great importance to gender equality of the Board of Directors. Currently, there is 1 female director among the Board members, achieving the goal of maintaining at least 1 female director. In addition, independent directors account for 36% of the Board members, and none of the 4 independent directors have served for more than 9 consecutive years. This ensures the Board of Directors' independence and diversity to fully fulfill its strategic guidance role.

The primary responsibilities of the Board of Directors include convening regular meetings to confirm the Company's operational direction and financial status, provide professional strategy and guidance to the management team, oversee operational performance, and ensure that the Company operates in compliance with the Articles of Incorporation and applicable laws and regulations. In accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies, the Company comprehensively evaluates the overall composition of the Board of Directors when appointing directors. This assessment encompasses factors such as operational judgment and management capabilities, accounting and financial analysis capabilities, crisis management capabilities, industry expertise, international market perspective, leadership, and decision-making capabilities. For details regarding directors' educational backgrounds, professional experience, and concurrent positions, please refer to the director information section in the 2024 Annual Report. The Board of Directors convenes meetings at least once per quarter. In 2024, a total of 5 meetings were held, with an average attendance rate of 98%.

In addition, the Corporate Governance Officer is concurrently served by the Assistant Manager of the General Management Division. This role is responsible for handling corporate governance-related matters, including providing shareholders with timely information, assisting directors in obtaining necessary materials for performing their duties, and organizing Board of Directors and shareholders' meetings to ensure effective operation of the corporate governance mechanisms.

Year	2022	2023	2024
Percentage of female directors	1/9 (11%)	1/11 (9%)	1/11 (9%)

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

Board Management Goals and Achievement in 2024

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



Continuing Education for Directors

To enhance directors' professional understanding of corporate governance, legal compliance, and sustainability issues, thereby improving their performance effectiveness and decision-making quality, the Company encourages and arranges continuing education for directors. The content of continuing education for directors covers topics such as corporate governance practices, financial statement analysis, internal controls, risk management, integrity in business operations, sustainable development, and the latest regulatory developments, which ensure that directors possess the knowledge and capabilities required to fulfill their duties. All directors have met the statutory requirement of 6 hours of continuing education in 2024.

Title	Name	Organizer	Course Name	Hours of Continuing Education	Hours of Continuing Education in 2024
Corporate director representative	Yeh, Chia-Wen	Taiwan Institute of Directors	Think Outside the Box - Organizational Strategy and Key Talent Development	3	6
		Taiwan Institute of Directors	Essential Knowledge on Long-Term and Short-Term Economic Trends for Every Business Manager	3	
Corporate director representative	Yeh, Kuo-Chuan	Taiwan Institute of Directors	Think Outside the Box - Organizational Strategy and Key Talent Development	3	6
		Taiwan Institute of Directors	Essential Knowledge on Long-Term and Short-Term Economic Trends for Every Business Manager	3	
Corporate director representative	Chen, Rong-Huei	Taiwan Institute of Directors	Think Outside the Box - Organizational Strategy and Key Talent Development	3	6
		Taiwan Institute of Directors	Essential Knowledge on Long-Term and Short-Term Economic Trends for Every Business Manager	3	
Corporate director representative	Lee, Ying-Sin	Taiwan Institute of Directors	Think Outside the Box - Organizational Strategy and Key Talent Development	3	6
		Taiwan Institute of Directors	Essential Knowledge on Long-Term and Short-Term Economic Trends for Every Business Manager	3	
Corporate director representative	Yeh, Ming-Han	Securities and Futures Institute	Carbon Trading Mechanisms and Carbon Management Applications	3	9
		Taiwan Stock Exchange	2024 Cathay Sustainable Finance and Climate Change Summit	6	
Corporate director representative	Yeh, Bo-Chun	Securities and Futures Institute	NVIDIA's \$3 Trillion Miracle: New Mindset on the Semiconductor Revolution Behind AI	3	6
		The Greater Chinese Financial Development Association	Emerging Trends and Practical Applications of AI and Fintech	3	
Corporate director representative	Wang, Kuo-Chang	Taiwan Institute of Directors	Think Outside the Box - Organizational Strategy and Key Talent Development	3	6
		Taiwan Institute of Directors	Essential Knowledge on Long-Term and Short-Term Economic Trends for Every Business Manager	3	
Independent Director	Su, Liang	Taiwan Institute of Directors	New Energy Era	3	6
		Taiwan Corporate Governance Association	Shareholders' Meetings, Management Right, and Shareholding Strategies	3	
Independent Director	Ching, Hu-Shih	Securities and Futures Institute	Corporate Governance and Securities Regulations	3	9
		Taiwan Institute of Directors	Essential Knowledge on Long-Term and Short-Term Economic Trends for Every Business Manager	3	
		Securities and Futures Institute	Corporate Governance Trends and Corporate Sustainable Development	3	
Independent Director	Liu, You-Kuo	Taiwan Institute of Directors	Think Outside the Box - Organizational Strategy and Key Talent Development	3	6
		Taiwan Institute of Directors	Essential Knowledge on Long-Term and Short-Term Economic Trends for Every Business Manager	3	
Independent Director	Ho, Po-Chung	Taiwan Institute of Directors	Think Outside the Box - Organizational Strategy and Key Talent Development	3	6
		Taiwan Institute of Directors	Essential Knowledge on Long-Term and Short-Term Economic Trends for Every Business Manager	3	

Directors shall complete at least 6 hours of continuing education courses annually during each term of office. Newly appointed directors shall complete at least 12 hours of induction training in their inaugural year. The Company will also arrange professional courses or invite external experts to deliver lectures and seminars as appropriate based on business development and external environmental changes to facilitate communication and knowledge exchange between directors and management. Through continuous learning and knowledge renewal, the Board of Directors can better understand the Company's operational status and market trends, strengthen its oversight functions, and thereby promote the Company's steady development and sustainable operations.

Board of Directors Performance Evaluation

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

Unitech’s most recent self-assessment results conducted by the Board of Directors, functional committees, and individual directors were included in the agenda items for the 6th Meeting of the 6th Board of Directors held on March 4, 2025. These results have been disclosed on the Market Observation Post System to enhance information transparency and continuously improve the effectiveness of Board of Directors governance.

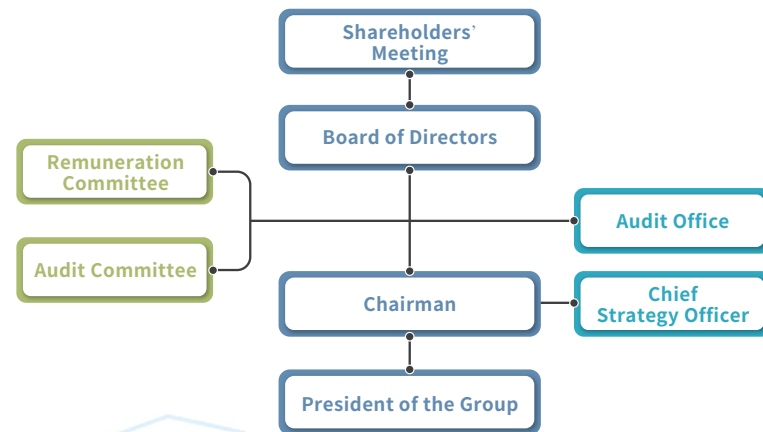
Evaluation Items	Board of Directors Performance Evaluation	Board Members (Self) Performance Evaluation	Audit Committee Performance Evaluation	Remuneration Committee Performance Evaluation
Evaluation Aspects	<ul style="list-style-type: none"> A. Level of Participation in Company Operations B. Improvement in Board of Directors’ Decision-Making Quality C. Composition and Structure of the Board of Directors D. Director Appointment and Continuing Education E. Internal Control 	<ul style="list-style-type: none"> A. Understanding of Company Goals and Tasks B. Awareness of Directors’ Duties and Responsibilities C. Level of Participation in Company Operations D. Internal Relationship Management and Communication E. Directors’ Professionalism and Continuing Education F. Internal Control 	<ul style="list-style-type: none"> A. Level of Participation in Company Operations B. Awareness of Audit Committee’s Duties and Responsibilities C. Improvement in Audit Committee’s Decision-Making Quality D. Composition and Member Selection of the Audit Committee E. Internal Control 	<ul style="list-style-type: none"> A. Level of Participation in Company Operations B. Awareness of Remuneration Committee’s Duties and Responsibilities C. Improvement in Remuneration Committee’s Decision-Making Quality D. Composition and Member Selection of the Remuneration Committee
Average Score of Internal Self-Evaluation	4.87	4.89	4.97	4.95

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

2.1.2 Functional Committees

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

▼Corporate Governance Structure of Unitech



Audit Committee

At its shareholders’ meeting held on June 23, 2020, Unitech re-elected directors and established the Audit Committee composed entirely of independent directors. The committee primarily assists the Board of Directors in fulfilling its oversight duties, including reviewing financial statements, assessing the effectiveness of internal control systems, evaluating major asset or derivative transactions, approving loans and endorsements/guarantees, appointing and removing auditors, and appointing or removing financial, accounting, or internal audit officers. It regularly reports relevant matters to the Board of Directors to ensure the accuracy of financial information and the compliance of Company operations. The Audit Committee meets at least once per quarter and may convene ad hoc meetings as needed. In 2024, the Audit Committee held a total of 4 meetings, with a 100% attendance rate.

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

Remuneration Committee

Unitech established the Remuneration Committee in 2011, comprising 4 independent directors. The Remuneration Committee is responsible for reviewing and recommending remuneration policies for directors and senior executives. It establishes a reasonable, fair, and incentive-based remuneration system based on individual performance, the Company’s operational results, and market standards, ensuring that the Company attracts and retains outstanding talent, while safeguarding the rights and interests of shareholders and promoting sustainable corporate development. The Remuneration Committee meets at least twice per year and may convene ad hoc meetings as needed. In 2024, the Remuneration Committee held a total of 2 meetings, with a 100% attendance rate.

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

Director Compensation and Management Team Remuneration Policy and Procedures

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

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

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

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

Additionally, the Company implements an incentive-based employee reward mechanism. Performance indicators for various reward programs are established in accordance with corporate strategic objectives. Overall operational outcomes and target achievement are reviewed on a regular basis, with incentive payments distributed based on individual employees' performance attainment and contribution. Pursuant to Article 17 of the Company's Articles of Incorporation, no less than 5% of annual profits shall be allocated as employee remuneration. For details regarding the compensation of directors and managers for 2024, please refer to the disclosure under "Remuneration Paid to Directors, Supervisors, President, and Vice President in the Most Recent Fiscal Year" in the Company's 2024 Annual Report.

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

Internal Control and Audit System

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

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

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

Unitech completed a total of 47 internal audit reports in 2024 and issued 5 internal control improvement action sheets. These covered 3 deficiencies in violation of internal control procedures and 3 process optimization recommendations. All matters have been communicated with relevant operational units, and required corrective measures or improvement notices have been issued, effectively driving internal control enhancements. The Company achieved a 100% execution rate for its annual audit plans, while completing continuous tracking of improvement progress, thus successfully accomplishing dual objectives of audit execution and control effectiveness. Furthermore, the CPAs issued an unqualified opinion in 2024 regarding the design and operational effectiveness of the Company's internal control system. This demonstrates that the Company's internal control mechanisms are appropriate and in effective operations, sufficiently ensuring the accuracy of financial reporting and the compliance of operations.

Investor Communication

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

Unitech held one investor conference on December 12, 2024, which was conducted by way of an online meeting. Institutional investors, shareholders, and media representatives were invited to participate in the meeting. In addition to announcing financial results and operational highlights, the President and management team delivered business and financial reports, while outlining the Company's future prospects. The relevant presentations and videos for the investor conference are now available in the Investor Information section under Investor Services on Unitech's corporate website.



2.2 Integrity in Business Operations

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

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

With respect to integrity in business operations, Unitech has established relevant regulations to prevent unethical conduct, specifically covering the following seven key aspects: 1. Strictly prohibit any form of bribery or solicitation of bribes; 2. Prohibit the provision of illegal political contributions to seek improper benefits; 3. Prohibit improper charitable donations or commercial sponsorships; 4. Prohibit the provision or acceptance of unreasonable gifts, hospitality, or other improper benefits; 5. Protect intellectual property rights and prohibit infringement or misuse; 6. Explicitly prohibit all forms of unfair competition; 7. Strive to prevent harm to stakeholders due to products or services.

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

To enhance all employees’ awareness and risk prevention capabilities regarding integrity in business operations, commercial ethics, and labor rights, Unitech incorporated relevant education and training into its annual routine meetings in 2023, ensuring that all personnel understand the Company’s core requirements for ethics and responsibilities. The training covers the Company’s integrity policy, including risk issues such as avoiding conflicts of interest, preventing bribery, improper hospitality, and accepting gifts, in order to strengthen employees’ ability to identify and address misconduct in their daily work. It also encompasses business ethics regulations, such as fair trade, information confidentiality, avoidance of false marketing, and elimination of unfair competition, in order to assist employees in establishing professional values in integrity. With respect to human rights issues, the curriculum addresses prohibitions against child labor and forced labor, safeguarding diversity, equality, and anti-discrimination, maintaining reasonable working hours and leave entitlements, and establishing smooth grievance and redress mechanisms. This enables employees to understand the Company’s commitment to human rights protection and its concrete implementation methods. In 2024, a total of 658 employees across the Group completed the aforementioned education and training, achieving an overall completion rate of 77%. Starting in 2025, all employees of the Group will be required to achieve a 100% training completion rate.

Courses	Trainees	2022			2023			2024		
		Number of Trainees Completing Courses	Completion Rate	Total Training Hours	Number of Trainees Completing Courses	Completion Rate	Total Training Hours	Number of Trainees Completing Courses	Completion Rate	Total Training Hours
Integrity in Business Operations Corporate Governance	Board Members	9	100%	57	11	100%	72	11	100%	69
	Sustainable Development Internal Control Management	3	100%	57	4	100%	64	4	100%	80.8
Workplace Consensus Building Training	Employees	0	0	0	596	73%	248	658	77%	274

Conflict of Interest Prevention and Management

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

Specific management actions include:

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

Anti-Corruption and Bribery

To uphold the core principle of integrity in business operations, Unitech strictly prohibits any form of corruption, bribery, extortion, or other improper benefit-seeking activities. Internally, the Company requires all employees to adhere to the principles of integrity, fairness, and honesty in their daily work. Internal regulations such as the “Code of Ethical Conduct,” “Employee Management Regulations,” and “Employee Reward and Disciplinary Review Regulations” clearly define the disciplinary mechanisms for accepting improper benefits. In addition, the Company regularly conducts education and training on integrity in business operations and legal compliance to enhance employees’ understanding and practices of anti-corruption policies.

In terms of risk management, each operational site has established reporting and complaint mechanisms. The Audit Unit conducts regular internal reviews to promptly identify and prevent potential integrity risks. As of 2024, the Company has not encountered any litigation related to corruption or investigations by competent authorities.

Anti-Monopoly and Anti-Unfair Competition Behavior

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

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

To strengthen the internal control mechanism and foster an integrity-driven culture, Unitech encourages both internal and external parties to actively report any suspected dishonest or improper conduct. Should any company personnel be found involved in illegal or unfair competitive practices, the matter will be immediately reported to the department supervisor, and appropriate disciplinary actions will be taken. Where necessary, it will also be reported to the competent authorities or referred to judicial authorities for legal proceedings. As of 2024, Unitech has not been involved in any litigation related to anti-competition, antitrust, or monopoly practices, nor has it encountered any concluded legal actions in such matters. This demonstrates the Company’s consistent commitment to integrity in business operations and compliance management.

Unitech upholds the highest standards of business ethics, clearly stipulating that all directors, managers, employees, and business partners must strictly adhere to the Integrity Governance Principles. This includes prohibitions against bribery and corruption, illegal political contributions, improper charitable donations or sponsorships, offering or accepting unreasonable gifts, infringing intellectual property rights, and engaging in any form of unfair competition. For employees found to have committed serious violations of integrity, the Company will impose disciplinary actions, removal from position, or termination of employment in accordance with relevant laws and personnel management regulations to uphold corporate discipline and the principle of integrity in business operations. In 2024, Unitech did not receive any reports on violations related to the Integrity Governance Principles. There were no records of corruption, bribery, fraud, insider trading, unfair competition, antitrust or monopoly practices, or market manipulation. Furthermore, the Company was not involved in any litigation related to integrity violations nor subject to penalties from competent authorities.

Year	2022		2023		2024	
	Number of Complaints Received	Number of Confirmed Cases	Number of Complaints Received	Number of Confirmed Cases	Number of Complaints Received	Number of Confirmed Cases
Corruption and Bribery	0	0	0	0	0	0
Conflict of Interest	0	0	0	0	0	0
Money Laundering or Insider Trading	0	0	0	0	0	0
Fraud or Breach of Confidentiality	0	0	0	0	0	0
Customer Privacy Protection	0	0	0	0	0	0
Monopoly or Unfair Competition Behavior	0	0	0	0	0	0

Precautions and Prevention

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

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

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

Moreover, to strengthen corporate integrity culture and risk prevention awareness, Unitech has comprehensively implemented an integrity management system. In 2024, the signing rate for the Integrity Commitment Statement among all employees at the Taiwan headquarters reached 89%. The statement explicitly stipulates that: Employees shall neither offer nor accept bribes, kickbacks, or any form of improper benefits. Employees shall also refrain from soliciting money, gifts, valuable items, or any benefits that may influence business judgment from partners. This ensures the fairness and transparency of all transactions and business activities. Going forward, this system will be extended to overseas subsidiaries to further strengthen the Group’s overall integrity governance system. In 2024, Unitech did not identify any instances of unethical business practices or corruption.

Supplier Integrity Management

Suppliers are key partners in Unitech’s implementation of integrity in business operations and business ethics. To ensure that supply chain ethical standards align with the Company’s core value, we have established a supplier evaluation system. Assessment criteria encompass integrity in business operations, environmental protection, occupational safety, and human rights, serving as critical benchmarks for collaboration and continued partnership. All suppliers must sign the Supplier Corporate Social Responsibility Code of Conduct, explicitly committing to prohibit bribery, political contributions, gift-giving, or any other forms of improper benefits, and to adhere to business ethics standards. We also encourage suppliers to conduct anti-corruption awareness campaigns and education and training for their employees and agents to enhance integrity awareness. Suppliers are also encouraged to establish a whistleblowing mechanism to facilitate early detection of potential illegal risks, thereby preventing fraud and corruption incidents. As of 2024, 96% of our partner suppliers have completed the signing. Unitech will continue to extend integrity principles throughout the entire value chain to fulfill our corporate sustainability responsibilities.

Complaint and Whistleblowing

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

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

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

Email: invest@tw.ute.com

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

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

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

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

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



2.3 Compliance with Laws and Regulations

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

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

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

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

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

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

In 2024, Unitech did not violate any local laws or regulations regarding corporate governance, securities trading, customer privacy protection, product liability, and marketing labeling, nor has it been involved in any significant litigation (cases exceeding NT\$500,000 or related to product transactions).

Compliance with Laws and Regulations

Aspect	Explanation	Management Method	Implementation in 2022	Implementation in 2023	Implementation in 2024
Human Rights	Comply with relevant labor laws and regulations to ensure all employees are hired in accordance with the law, and strictly prohibit any form of forced labor, slave labor, human trafficking, child labor, or other violations of labor rights. Safeguard employees’ fundamental human rights and mitigate risks that may harm the Company’s reputation, revenue, or the rights of affected parties.	<ol style="list-style-type: none"> Utilize the Labor Human Rights Risk Monitoring and Control Record to prevent potential infringement. Should any harmful incidents occur, appropriate mitigation or compensation measures will be implemented according to internal procedures to ensure that the basic rights of affected individuals are protected. Conduct regular regulatory compliance reviews and strengthen identity verification and screening procedures during recruitment and onboarding. Uphold the principle of equal treatment for all employees, establish smooth communication channels, and enhance awareness of human rights among all employees to reduce the risk of human rights infringement. 	<ul style="list-style-type: none"> There were no penalties from the competent authorities due to violations of any labor regulations. There were no any forms of discrimination, child labor, forced labor, or other violations of labor rights. 	<ul style="list-style-type: none"> There were no penalties from the competent authorities due to violations of any labor regulations. There were no any forms of discrimination, child labor, forced labor, or other violations of labor rights. 	<ul style="list-style-type: none"> There were no penalties from the competent authorities due to violations of any labor regulations. There were no any forms of discrimination, child labor, forced labor, or other violations of labor rights.

Aspect	Explanation	Management Method	Implementation in 2022	Implementation in 2023	Implementation in 2024
Conflict of Interest	Attach great importance to regulatory compliance and integrity in business operations. All directors, management, and employees shall avoid any form of conflict of interest while performing duties.	<ol style="list-style-type: none"> 1. Establish clear internal control and integrity systems to strictly prevent any forms of conflicts of interest, corruption, bribery, unfair competition, monopoly, money laundering, insider trading, fraud, and disclosure of confidential information. 2. Develop the Integrity Governance Principles and Code of Conduct Guidelines for all directors, management, and employees. Strengthen awareness of regulatory compliance and professional ethics through education and training and internal awareness campaigns. 3. Establish a whistleblowing mechanism and reporting procedures to ensure timely detection and proper handling of potential risk incidents, thereby safeguarding the Company's integrity in business operations and enhancing stakeholder trust. 	<ul style="list-style-type: none"> ✓ All 5 new suppliers signed the Corporate Social Responsibility Commitment Letter. ✓ There were no lawsuits or losses due to violations of conflict of interest, anti-competitive behavior, anti-corruption/bribery, money laundering/insider trading, or fraud/confidentiality breaches. 	<ul style="list-style-type: none"> ✓ All employees participated in business ethics education and training courses, achieving a completion rate of 73%. ✓ All 9 new suppliers signed the Corporate Social Responsibility Commitment Letter. ✓ There were no lawsuits or losses due to violations of conflict of interest, anti-competitive behavior, anti-corruption/bribery, money laundering/insider trading, or fraud/confidentiality breaches. 	<ul style="list-style-type: none"> ✓ All employees participated in business ethics education and training courses, achieving a completion rate of 77%. ✓ All 2 new suppliers signed the Corporate Social Responsibility Commitment Letter. ✓ There were no lawsuits or losses due to violations of conflict of interest, anti-competitive behavior, anti-corruption/bribery, money laundering/insider trading, or fraud/confidentiality breaches.
Anti-Corruption / Anti-Bribery	Uphold the principle of integrity in business operations and strictly prevent any forms of corruption, bribery, unfair competition, monopoly, money laundering, insider trading, fraud, and disclosure of confidential information to safeguard the Company's reputation, mitigate compliance and operational risks, and ensure stable operations and sustainable development.				
Anti-Competitive Behavior / Anti-Monopoly					
Money Laundering / Insider Trading					
Fraud / Breach of Confidentiality					
Privacy, Patent, and Intellectual Property Rights Protection	Comply with personal data protection, patent, and intellectual property regulations, while strengthening internal management systems and technical protection measures. Prevent privacy and intellectual property leaks caused by human error or hardware or software malfunctions to ensure information security and protect the legitimate rights and interests of the Company and stakeholders.	<ol style="list-style-type: none"> 1. Establish comprehensive internal management systems and information security technical protection mechanisms. 2. Implement data classification management, access permission controls, and regular system security testing. 3. Designate a dedicated unit responsible for patent applications, maintenance, and infringement risk monitoring. Collaborate with R&D teams to ensure technological achievements are legally protected through applications. 	<ul style="list-style-type: none"> ✓ There were no incidents of personal data leakage, intellectual property disputes, or legal proceedings due to infringement. ✓ There were no violations of product and service labeling, product safety, or marketing regulations, nor were there any instances of customer privacy infringement. ✓ New hires completed education and training on information security and confidential data management, with a 100% participation rate. 	<ul style="list-style-type: none"> ✓ There were no incidents of personal data leakage, intellectual property disputes, or legal proceedings due to infringement. ✓ There were no violations of product and service labeling, product safety, or marketing regulations, nor were there any instances of customer privacy infringement. ✓ New hires completed education and training on information security and confidential data management, with a 100% completion rate. 	<ul style="list-style-type: none"> ✓ There were no incidents of personal data leakage, intellectual property disputes, or legal proceedings due to infringement. ✓ There were no violations of product and service labeling, product safety, or marketing regulations, nor were there any instances of customer privacy infringement. ✓ New hires completed education and training on information security and confidential data management, with a 100% completion rate.
Environmental Protection	Comply with environmental regulations at each operational location, implement pollution prevention measures, and ensure products meet environmental regulations and compliance requirements to minimize environmental impact and fulfill corporate social responsibility.	<ol style="list-style-type: none"> 1. Establish a comprehensive environmental management system, operate in accordance with the ISO 14001 Environmental Management System, and promote various environmental protection initiatives. 2. Conduct regular environmental and regulatory assessments to identify potential environmental impacts and compliance obligations. 3. Adhere to international regulations governing hazardous substances (e.g., RoHS, REACH, etc.), and implement green procurement policies. 	<ul style="list-style-type: none"> ✓ There were no violations of environmental protection regulations. ✓ There were no lawsuits or claims from customers due to product safety or environmental issues. ✓ There were no fines due to products failing to comply with environmental regulations. 	<ul style="list-style-type: none"> ✓ There were no violations of environmental protection regulations. ✓ There were no lawsuits or claims from customers due to product safety or environmental issues. ✓ There were no fines due to products failing to comply with environmental regulations. 	<ul style="list-style-type: none"> ✓ There were no violations of environmental protection regulations. ✓ There were no lawsuits or claims from customers due to product safety or environmental issues. ✓ There were no fines due to products failing to comply with environmental regulations.



2.4 Operational Performance

Financial Revenue

Unitech’s consolidated global revenue for 2024 amounted to NT\$2.438 billion, representing an increase of 8.73% from the previous year. Gross profit amounted to NT\$783 million, representing a growth of 7.7%. Gross profit margin remained stable. Consolidated net profit after tax amounted to NT\$94 million, representing an increase of 130% from the previous year.

Unit: NT\$ Thousands

Items	2022	2023	2024
Operating Revenue	2,350,259	2,242,442	2,438,169
Gross Profit	762,872	727,454	783,490
Operating Expenses	661,891	698,667	718,925
Operating Income	100,981	28,787	64,565
Non-operating Income and Expenses	13,146	20,868	54,776
Net Income (Loss) Before Tax	114,127	49,655	119,341
Income Tax Expenses	22,690	8,788	25,127
Net Income (Loss) After Tax	91,437	40,867	94,214
Earnings Per Share (NT\$)	1.22	0.54	1.25

Direct Economic Value Generated and Distributed

Unit: NT\$ Thousands

Items		2022	2023	2024
Direct Economic Value Generated	Operating Revenue	2,350,259	2,242,442	2,438,169
	Non-operating Income	13,146	20,868	54,776
Direct Economic Value Generated		2,363,405	2,263,310	2,492,945
Economic Value Distributed	Operating Costs	1,778,696	1,709,885	1,849,467
	Employee Salary and Benefits	470,582	503,770	524,137
	Payments to Investors	50,343	25,974	45,059
	Payments to Governments	22,690	8,788	25,127
	Community Investments	-	-	-
Economic Value Distributed		2,322,311	2,248,417	2,443,790
Economic Value Retained		41,094	14,893	49,155

Note 1: Operating Costs = Business Costs + Operating Expenses - Employee Salary and Benefits

Note 2: Employee Salary and Benefits include salary expenses, labor insurance and national health insurance expenses, pension expenses, and other employee benefit expenses

Note 3: Payments to Investors represent dividends distributed from earnings as resolved at the annual shareholders’ meeting

Note 4: Payments to Governments represent income tax expenses

Note 5: Economic Value Retained = “Direct Economic Value Generated” - “Economic Value Distributed”

Note 6: The disclosure boundary for this indicator aligns with that of the consolidated financial statements

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

Main Products	2022			2023			2024		
	Sales (NT\$ Thousands)	Percentage of Revenue (%)	Sales Volume (Units)	Sales (NT\$ Thousands)	Percentage of Revenue (%)	Sales Volume (Units)	Sales (NT\$ Thousands)	Percentage of Revenue (%)	Sales Volume (Units)
Mobile Computers	887,379	37.76%	70,565	934,933	41.69%	71,323	1,007,521	41.32%	81,446
Barcode Scanners	349,748	14.88%	123,329	299,135	13.34%	107,703	313,239	12.85%	107,546
Others	1,113,132	47.36%	-	1,008,374	44.97%	-	1,117,409	45.83%	-
Total	2,350,259	100.00%	-	2,242,442	100.00%	-	2,438,169	100.00%	-

Sales Revenue by Region Over the Past Three Years

Region	2022		2023		2024	
	Operating Revenue (NT\$ Thousands)	Percentage %	Operating Revenue (NT\$ Thousands)	Percentage %	Operating Revenue (NT\$ Thousands)	Percentage %
Taiwan	1,215,498	51.72%	1,217,955	54.31%	1,256,110	51.52%
Asia	174,439	7.42%	222,312	9.91%	281,657	11.55%
Americas	548,822	23.35%	420,926	18.77%	501,590	20.57%
Europe	408,777	17.39%	379,577	16.93%	396,533	16.27%
Oceania	2,723	0.12%	1,672	0.08%	2,279	0.09%
Total	2,350,259	100.00%	2,242,442	100.00%	2,438,169	100.00%

Tax Governance Mechanism

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

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

Core principles of the Company’s tax management include:

- ✓ All operational activities are reported honestly in accordance with local tax laws
- ✓ Ensure transparency in financial reporting, with tax disclosures handled in accordance with local regulatory standards
- ✓ Each operating location must assess and analyze potential tax implications prior to material decision-making
- ✓ In compliance with international standards, prepare master files and transfer pricing reports based on the Transfer Pricing Three-Tiered Documentation Structure, file them as required by law, and adhere to the transfer pricing guidelines established by the Organization for Economic Co-operation and Development (OECD)

Income Tax and Effective Tax Rate

Unit: NT\$ Thousands

Items	2022	2023	2024
Operating Revenue	2,350,259	2,242,442	2,438,169
Net Income Before Tax	114,127	49,655	119,341
Income Tax Expenses	22,690	8,788	25,127
Income Tax Paid	9,564	22,068	15,407
Effective Tax Rate (%)	20%	18%	21%

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

Taxation of Unitech in Respective Countries

Unit: NT\$ Thousands

By Region	Taiwan	The United States	The Netherlands	Japan	China	Total
Net Income Before Tax	88,948	(810)	10,504	13,996	6,703	119,341
Income Tax Expenses	19,496	(487)	2,246	3,872	-	25,127
Percentage (%)	78%	(2%)	9%	15%	-	100%

Government Subsidies

In accordance with Article 10 of the Industrial Innovation Statute, Unitech applied for a R&D investment tax credit of NT\$4,072,000 in 2024.

Initiatives and Organizational Participation

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

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





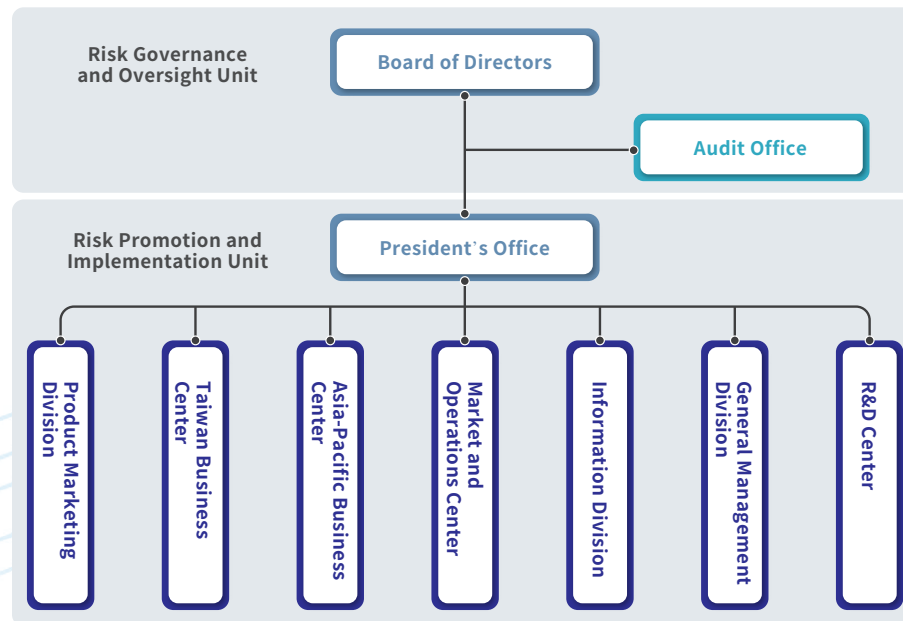
2.5 Risk Management

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

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

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

Risk Management Organizational Structure



Distribution of Risk Management Authorities and Responsibilities

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

Risk Management Process



Risk Identification and Analysis

Risk Aspect	Risk Categories	Risk Description	Management / Response Measures	Responsible Units
Economic Aspect	Operational Risk	These include risks arising from changes in operational factors that exert an impact on the Company, such as changes in business models, organizational restructuring, industry and technology market dynamics, leakage of critical technologies, patent infringement, product R&D and service design, quality management, and significant risk management in commercial contracts.	<ol style="list-style-type: none"> The Company formulates operational strategies based on international political and economic developments and market trends, and refines its overall deployment in the AIDC market. It remains committed to expanding market share and enhancing profitability. In the design of new product R&D, the Company enhances compatibility and substitutability with existing product specifications. By increasing the commonality of maintenance parts and components, it reduces future inventory levels of parts and components. Through regular production and sales meetings, the Company implements a management approach combining customer forecast orders with planned production. This shortens production-to-sales lead times, increases inventory turnover rates, and reduces inventory levels to effectively manage idle stock. The Company has established intellectual property management measures and conducts management reviews of technology development and product planning deployment. This aims to enhance the quality of the Company's intellectual property, ensuring optimal preparedness for potential future risks and challenges. 	Product Marketing Division R&D Center Market and Operations Center Taiwan Business Center Asia-Pacific Business Center
Economic Aspect	Financial Risk	These include market risks arising from fluctuations in interest rates and exchange rates, counterparty credit default or customer credit risks, financial management risks related to inflation, financing, liquidity management, exchange rate hedging, interest rate hedging, financial investments and strategic investments, leases, and significant capital expenditures, as well as risks affecting the Company's operating performance due to changes in accounting policies.	<ol style="list-style-type: none"> The Company adopts a prudent and conservative approach to financial management, and continuously monitors potential risks affecting operations and profitability to ensure stable business performance and profitability. In response to domestic and international economic conditions, the Company promptly captures market information and exchange rate trends, assesses foreign exchange position risks, implements timely hedging operations, and adjusts asset allocation when necessary to mitigate losses from value fluctuations. The Company conducts credit investigations on customers, periodically reviews credit limits, and evaluates transaction histories. It transfers the risk of uncollected accounts receivable through factoring or credit insurance. 	Finance Department
Economic Aspect	Legal Compliance Risk	These include penalties incurred due to failure to comply with relevant laws and regulations during business operations, potential infringements that may harm the Company's interests and result in losses, as well as risks arising from non-compliance with internal operational regulations and procedures.	<ol style="list-style-type: none"> The Company engages legal counsel to provide legal advice and contract review, and maintains a dedicated department responsible for managing the use of Company patents and trademarks to avoid inadvertent legal violations. The Audit Office conducts regular audits and enforces internal control mechanisms to ensure compliance with relevant laws and regulations. Each business unit conducts impact assessments and develops response measures for significant policy or regulatory changes based on their functions and responsibilities. When necessary, external legal counsel or accountants are consulted to mitigate potential future operational risks. 	General Management Division

Risk Aspect	Risk Categories	Risk Description	Management / Response Measures	Responsible Units
Economic Aspect	Supply Chain Risk	These include risks arising from suppliers' impacts on the Company regarding quality, delivery, environmental protection, and corporate social responsibility; as well as the operational and financial effects of supply chain concentration, raw material shortages, or price increases.	<ol style="list-style-type: none"> 1. Conduct regular supplier evaluations in accordance with the "Supplier Evaluation Procedures". 2. Continuously monitor changes in market demand and closely track fluctuations in raw material supply, demand, and pricing to adjust production capacity planning as needed. 3. Foster sustainable partnerships within the supply chain to ensure stable raw material supply, while establishing safety stock and alternative material backup mechanisms. 	Market and Operations Center
Economic Aspect	Information Security Risk	These include threats from network environments, such as confidential data leakage, computer viruses, and malware damage. Information security risks arising from external cyberattacks affect Company operations.	<ol style="list-style-type: none"> 1. An Information Security Management System has been introduced and certified to ISO 27001, ensuring the operation of the ISO 27001 Information Security Management System. 2. Introduce SSL VPN and multi-factor authentication. 3. Conduct regular operational impact assessments and perform disaster recovery drills for systems and facilities with higher impact levels. 4. Regularly organize education and training sessions, and promote awareness of new information security knowledge to enhance education on information security. 	Information Division
Environmental Aspect	Climate Change Risk	Environmental issues such as climate change and natural disasters may expose enterprises to potential risks including disaster risks, market risks, and operational risks, affecting Company operations and finances.	<ol style="list-style-type: none"> 1. Introduce ISO 14064-1 GHG inventory and continuously promote energy conservation and carbon reduction measures. 2. Establish reduction targets for GHG emissions, water consumption, and total waste volume. 3. Identify climate-related risks and opportunities following the TCFD framework, assess operational impacts and financial implications, develop risk response measures, and disclose climate-related information. 	General Management Division
Environmental Aspect	Environmental Risk	Failure to comply with environmental regulations and waste reduction requirements, or improper waste disposal, may cause environmental pollution and expose the Company to risks such as legal penalties and damage to corporate reputation.	<ol style="list-style-type: none"> 1. All products adhere to government laws and regulations, and conform to RoHS, WEEE, and REACH standards. Management certifications including IECQ QC 080000 and ISO 14001 Environmental Management System have been introduced. 2. The factory has established environmental safety and management regulations based on relevant international standards, assuming due responsibility for environmental stewardship. 	Market and Operations Center
Social Aspect	Human Resources Risk	These include risks arising from corporate talent development management in attracting, retaining, and cultivating talent, which may adversely impact operations due to workforce shortages.	<ol style="list-style-type: none"> 1. Continuously promote employee care and welfare initiatives, prioritize staff well-being, and reduce turnover rates. 2. Design competitive salary structures and retain talent through training and promotion. 	Human Resources Department
Social Aspect	Occupational Safety Risk	Failure to provide a safe and healthy workplace or comply with labor health and occupational safety regulations may increase hazards and potential risk factors in the work environment, leading to increased operational costs or operational losses.	<ol style="list-style-type: none"> 1. Conduct annual employee health examinations and promote safety and health awareness. 2. Regularly inspect safety measures and equipment in offices and factory areas to safeguard employee health and safety. 3. Conduct regular emergency evacuation drills and implement occupational safety and health education and training. 	General Management Division



2.6 Information Security and Privacy Protection

Information Security and Privacy Protection

Information security is a vital asset for Unitech, possessing significant operational value. To continuously safeguard information from compromise, necessary control mechanisms must be implemented to ensure business continuity. These include: the information itself, the media it resides on, the equipment used for processing, and those who access and manage the information. Furthermore, all platforms used by business units receive information security support from the Company's Information Division. In 2024, Unitech did not receive any substantiated complaints regarding customer privacy infringement.

Information Security Risk Management

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

Information Security Management Policy

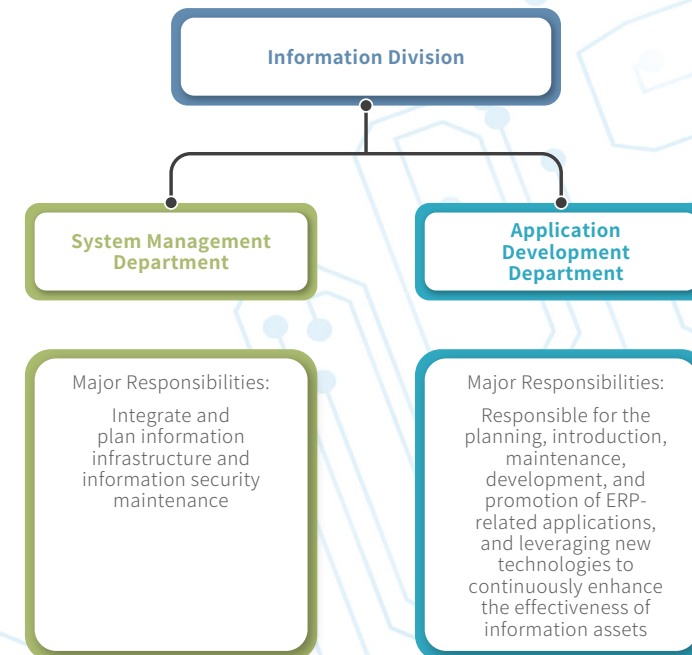
The Information Security Policy aims to "implement information security, ensure continuous operations, and improve service quality". It establishes an information security management system centered on "confidentiality, integrity, and availability", providing clear guidance for employees to implement information security management, thereby safeguarding the interests of Unitech, customers, and partners.

Unitech introduced the ISO 27001 Information Security Management System in 2023 and obtained third-party certification. This enhances incident response capabilities and protects the assets of Unitech and customers.

Information Security Organization

The Company has established a comprehensive information security management system. The Information Division serves as the dedicated unit for information security, responsible for formulating and executing the Information Security Policy. It reports directly to senior management to ensure transparency and accountability in information security governance.

The Information Division comprises the System Management Department and the Application Development Department. In 2023, the Company appointed one Information Security Supervisor and one Information Security Officer, bringing the total number of dedicated professionals managing information security to 10. An Information Security Policy has been established and is reviewed on an annual basis.



Specific Information Security Management Measures

Server Room and Power

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

Host Management

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

Network Management

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

Computer Control

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

Account Management

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

System Development

- Establish clear operational procedures and standards for education and promotion

Educational and Promotion

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

Organizational Management

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

Information security maintenance practices

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



Implementation of Information Security Management in 2024

- ✓ Introduced SSL VPN and multi-factor authentication.
- ✓ ISO 27001 renewal certification.
- ✓ Enhanced employee information security awareness through 18 policy/announcement promotions.
- ✓ Completed 2 sessions of education and training on information security management for new hires, with a 100% completion rate.
- ✓ Conducted annual operational impact assessments and perform disaster recovery drills for systems and facilities with higher impact levels.
- ✓ Email security successfully blocked approximately 550,000 attack attempts and spam mails.
- ✓ Prepared a total of 18 information security announcements to communicate critical security protection regulations and precautions.
- ✓ A total of 311 individuals participated in social engineering drills, with an overall violation rate of 2.25%.

Customer Privacy Protection

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

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

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

Additionally, Unitech strictly adheres to the Personal Data Protection Act and relevant international regulations to safeguard the confidentiality of customer personal and commercial data. To address customer privacy risks, the Company has implemented the following control measures:

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

In 2024, Unitech experienced no incidents of customer data leakage, unauthorized disclosure, or misuse of personal information. There were also no records of penalties imposed by regulatory authorities or customer complaints arising from inadequate privacy protection.

Zero Major Information Security Incidents

Through personnel training, regular drills and testing, and maintenance, we have established concrete and feasible emergency response plans and disaster recovery strategies to ensure business continuity. In 2024, there were no major information security incidents or complaints regarding customer data loss that affected Company operations or production.

Year	2022		2023		2024	
	Number of Complaints Received	Number of Confirmed Cases	Number of Complaints Received	Number of Confirmed Cases	Number of Complaints Received	Number of Confirmed Cases
Data Leakage	0	0	0	0	0	0
External Network Disconnection	0	0	0	0	0	0
Virus Infection	0	0	0	0	0	0
Information Security Incident Affecting Business Continuity	0	0	0	0	0	0

Complaint Channels

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

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

CH3 Sustainable Value Chain

- 3.1 Supply Chain Management
- 3.2 Product Quality and Safety
- 3.3 Customer Relationship Management





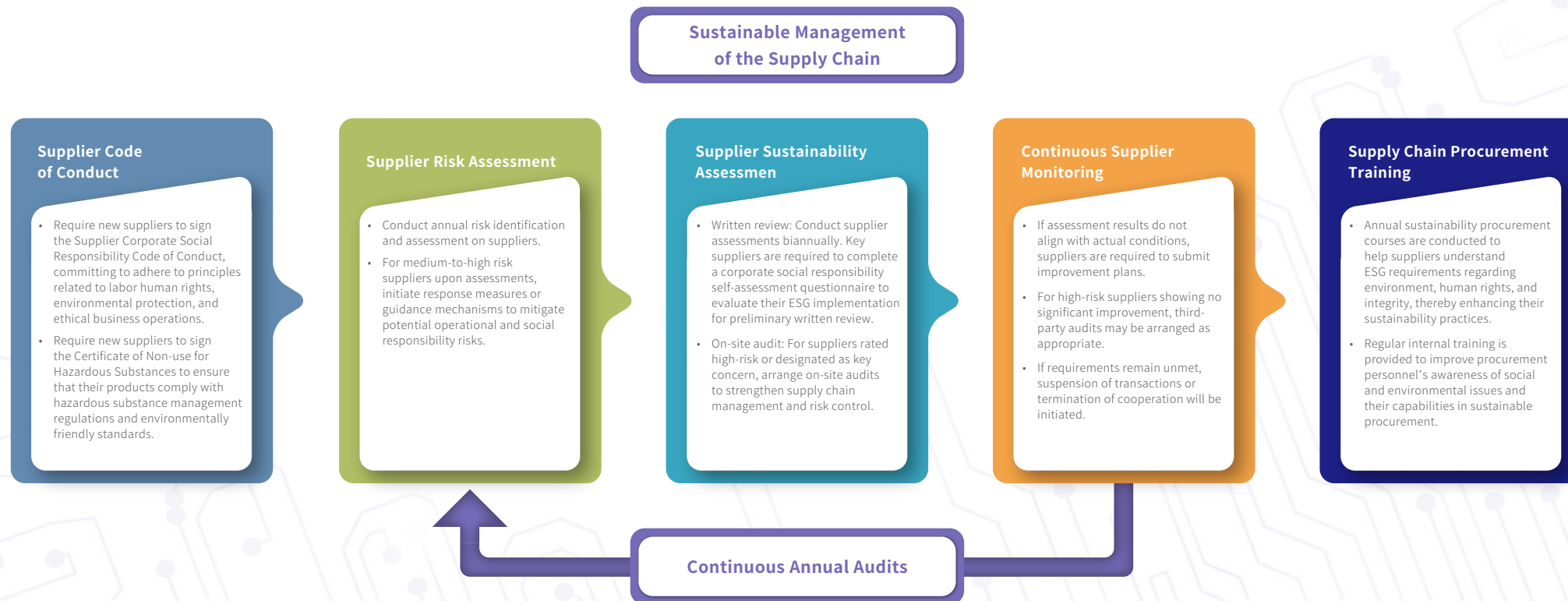
3.1 Supply Chain Management

Sustainable Value Chain Management Strategy

Advancing sustainable supply chain management to effectively mitigate supply chain risks and enhance operational competitiveness

Amidst rising global sustainability awareness and increasingly stringent regulations, enterprises must embed sustainability principles into core operations to ensure sustainable development in the market. The supply chain, as an extension of corporate operations and social responsibility, plays a pivotal role. To strengthen stability and execution in environmental protection, labor rights, corporate ethics, and climate change, Unitech has established an internationally compliant “Sustainable Supply Chain Management Policy” based on international standards, such as the Responsible Business Alliance Code of Conduct (RBA). It is committed to building a resilient, responsible, and environmentally sustainable supply chain system. Guided by the core principles of “Sustainable Growth, Social Responsibility, Transparency and Traceability, and Local Environmental Protection,” we are building a sustainable system that balances economic, social, and environmental values. This not only enhances operational development and market competitiveness, but also positions supplier sustainability management as a vital action in advancing corporate social responsibility. We fully support enterprises in advancing toward a sustainable vision of low-carbon transformation and net-zero emissions.

Sustainable Supply Chain Framework



Supplier Selection

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

Furthermore, to deepen ethical governance and responsibility fulfillment within the supply chain, Unitech requires candidate suppliers to sign the Supplier Corporate Social Responsibility Commitment, the Certificate of Non-use for Hazardous Substances, and the Procurement, Quality, and Maintenance Contract, which clearly define the responsibilities suppliers must adhere to, including labor rights, environmental protection, fair trade practices, and the prohibition of hazardous substances. For violations of these standards, specific disciplinary and termination mechanisms have been established to strengthen the substantive enforceability of sustainability requirements. Only suppliers who complete the above review process and meet the standards are included in Unitech’s Approved Vendor List (AVL) to participate in the Company’s procurement and collaborative activities. In 2024, assessments were completed for a total of 2 new suppliers, achieving a cumulative signing rate of 96%. This fully demonstrates the Company’s rigorous approach and tangible results in supply chain sustainability management.

Signing of the Supplier Code of Conduct	2022	2023	2024	Cumulative Number of Signatories	Signing Rate	Goal
Supplier Corporate Social Responsibility Commitment	5	9	2	134	96%	100% by 2028
Procurement Agreement (including CSR)	5	9	2	134	96%	100% by 2028
Declaration of Non-use for Hazardous Substances	5	9	2	119	85%	100% by 2028

Note: The signing rate is calculated based on a total of 140 suppliers with annual procurement amounts > NT\$100,000 or above.

The Supplier Social Responsibility Code of Conduct covers:

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

Supplier Risk Assessment

Unitech recognizes that suppliers are key partners in achieving sustainable business objectives. To ensure supply chain stability and operational resilience, we have established a systematic supplier review and risk management mechanism. This includes risk classification identification, continuous monitoring, and improvement tracking measures to mitigate potential risks such as supply chain disruptions, brand reputation damage, and regulatory non-compliance. We conduct annual material risk assessments for key suppliers accounting for over 5% of the annual procurement amount. Evaluation aspects include financial stability, market volatility risk, supply source concentration, corporate social responsibility fulfillment, and external risk factors such as geopolitics, trade policies, and environmental regulations. We also periodically collect and review suppliers' operational statements and ESG-related data to further identify high-potential risks such as single-supply dependency, labor disputes, or environmental violations. For suppliers with high risks, the Company will initiate an alternative supplier evaluation mechanism, or provide improvement recommendations, and assist in developing concrete action plans, in order to enhance their sustainability resilience and risk response capabilities. In 2024, Unitech completed material risk assessments for all 5 major suppliers (accounting for over 5% of the procurement amount), achieving a 100% completion rate. The results indicated no high-risk suppliers. For medium-risk suppliers, enhanced monitoring and guidance have been implemented to drive continuous improvement and sustainability enhancement.

Risk Level	High Risk	Medium Risk	Low Risk
Implementation of Risk Control	<ul style="list-style-type: none"> ◆ Signing of commitment documents including the Supplier Code of Conduct, Declaration of Conflict Minerals Free, and Declaration of Non-use for Hazardous Substances ◆ Supplier Social Responsibility Self-Assessment Questionnaire (SAQ) ◆ On-site audits 	<ul style="list-style-type: none"> ◆ Signing of commitment documents including the Supplier Code of Conduct, Declaration of Conflict Minerals Free, and Declaration of Non-use for Hazardous Substances ◆ Supplier Social Responsibility Self-Assessment Questionnaire (SAQ) 	<ul style="list-style-type: none"> ◆ Signing of commitment documents including the Supplier Code of Conduct, Declaration of Conflict Minerals Free, and Declaration of Non-use for Hazardous Substances

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

Supplier Evaluation

Unitech continuously optimizes its sustainable supply chain management system. For all suppliers engaged in business transactions, we conduct tiered audit evaluations twice annually as a key basis for monitoring and enhancing supplier performance. The evaluation items cover product quality, delivery date accuracy, price reasonableness, environmental protection measures, and CSR implementation. Suppliers are categorized into three tiers based on the total scores: 80 points and above (Excellent), 60 to 79 points (Improvements Required), and 60 points or below (Unqualified). Suppliers scoring between 60 and 79 points are required to submit specific improvement reports. The procurement unit then tracks their progress and effectiveness for three months. If these suppliers still fail to meet standards in the next evaluation, their eligibility on the Approved Vendor List (AVL) will be reassessed. If necessary, alternative suppliers will be developed to ensure supply chain quality and stability.

In 2024, Unitech had a total of 227 suppliers, with audits completed for 209 suppliers, achieving an audit coverage rate of 92%. Based on audit results, a total of 3 suppliers were identified as having significant actual or potential negative impacts. After immediate guidance and improvements, the relevant risks were effectively mitigated. No supplier partnerships were terminated in 2024 due to evaluation results.

Supplier Category	Number of Suppliers	Number of Evaluated Suppliers	Qualified	Unqualified	Improvement
Procurement	219	201	198	3	3
Outsourcing	8	8	8	0	0
Total	227	209	206	3	3

Supplier Audit

To strengthen sustainable governance and risk management within the supply chain, Unitech implements the “Supplier Social Responsibility Self-Assessment Questionnaire (SAQ)” annually for key transactional suppliers whose annual procurement amount accounts for over 50% of total procurement. This serves as the core tool for assessing their ESG performance and tiered management. The questionnaire covers environmental management, labor rights, occupational safety and health, business ethics, and responsible procurement. Through a standardized scoring mechanism, suppliers are comprehensively evaluated based on the completeness of their responses, actual implementation status, and sufficiency of supporting documentation. Final ratings are categorized into three tiers: high-scoring (>80 points), medium-scoring (60–79 points), and low-scoring (<60 points). This enables differentiated management based on suppliers’ risk levels.

For low-scoring suppliers, Unitech conducts in-depth on-site audits and deficiency assessments based on its “Supplier Corporate Social Responsibility On-site Audit Checklist”, which references the RBA Code of Conduct. The audit focuses on three key aspects of “Environment” (25%), “Labor Rights” (45%), and “Ethical Standards” (30%). Concurrently, Unitech initiates improvement tracking and guidance mechanisms to assist suppliers in enhancing ESG performance and mitigating potential operational and social responsibility risks. For medium-scoring suppliers, Unitech requires supplementary documents and concrete improvement plans, followed by a subsequent re-evaluation. If scores fail to improve effectively and remain at the medium level or lower, Unitech will further assess alternative suppliers options or terminate the partnership to ensure the effectiveness of the sustainable management of the supply chain. In 2024, no suppliers of Unitech received a low-point rating. At the same time, suppliers meeting significant transaction criteria were selected, with a total of 3 on-site audits completed, achieving a 100% audit completion rate.

Supplier Social Responsibility Compliance Review	2022	2023	2024
Execution of the Supplier CSR Self-Assessment Questionnaire (SAQ)	7	8	3
Number of Suppliers Audited On-Site	7	8	3
Transaction Amount of Audited Suppliers as a Percentage of Annual Total Procurement	60%	58%	51%
Number of Suppliers Requiring Improvement	2	1	0
Number of Suppliers Completed Improvement	2	1	0

Local Procurement

Unitech considers local procurement as a key strategy in supply chain management. By prioritizing partnerships with local suppliers, the Company mitigates risks such as foreign exchange fluctuations and trade restrictions, while reducing transportation costs and carbon emissions, thereby enhancing operational efficiency and environmental sustainability. At the same time, this approach also fosters local employment, strengthens collaborative relationships with suppliers, and improves supply chain resilience and responsiveness. Furthermore, to minimize the environmental impact of product transportation, the Company implements measures such as improving packaging material utilization efficiency, increasing loading rates, and adopting recyclable packaging materials, thus further reducing resource waste and GHG emissions.

In 2024, Unitech had a total of 227 transactional suppliers, with local suppliers accounting for 43% of the procurement amount, representing a slight decrease from 46% in 2023. This change primarily resulted from temporary reliance on overseas sources for certain critical raw materials and special parts and components due to global supply market fluctuations, in order to ensure stable delivery and quality. Additionally, certain new procurement items required for product development and customization needs could only be supplied by foreign vendors, leading to a slight decrease in the proportion of overall local procurement. However, Unitech continues to prioritize evaluating the feasibility of local suppliers. Through guidance, technical collaboration, and quality improvement initiatives, the Company steadily advances its local procurement strategy, aiming to gradually increase the proportion of local procurement, strengthen supply chain resilience, and achieve sustainable development goals.

Supply Chain Regions	2022	2023	2024
Taiwan	45%	46%	43%
Other Regions	55%	54%	57%

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

Promoting Supplier Diversity

To facilitate diversity and inclusion within the supply chain, Unitech actively partners with businesses owned or operated by women, ethnic minorities, and individuals with disabilities. We increase their participation in our procurement system to support economic equity and social integration. In 2024, transactions with suppliers from diverse backgrounds accounted for 25% of the total annual procurement amount, demonstrating the Company’s tangible commitment to diversity and inclusion. Going forward, Unitech will continue expanding its coverage of diverse suppliers. By integrating internal procurement strategies with collaborative guidelines, the Company will establish concrete improvement targets. Through ongoing education, training, and mentoring programs, Unitech will support diverse suppliers in enhancing their ESG performance, jointly creating a fair and sustainable supply chain ecosystem.

Procurement Percentage	2022	2023	2024
Percentage of Procurement from Diverse Suppliers	16%	20%	25%

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

Supplier Incentives and Collaboration

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

Supply Chain Partner Capability Enhancement

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

Items	Measures	Implementation Achievements in 2024
Support for Local Suppliers	Prioritize procurement from local suppliers committed to social responsibility, fostering regional economic development, while reducing carbon emissions.	43% of procurement amount was from local Taiwanese suppliers.
Supplier Sustainability Education and Training	Conduct annual sustainability procurement training, covering labor rights, environmental management, and integrity in business operations.	3 suppliers participated in training, with a 98% satisfaction rate.
Internal Sustainability Training for Procurement Staff	Regular annual education and training on environmental and social issues for procurement personnel to enhance practical knowledge and execution capabilities with respect to sustainable procurement.	Arranged 3-hour internal courses, with participation of all procurement staff and a 100% coverage rate.
Sustainable Procurement Liaison	Establish a dedicated liaison to serve as a communication platform for suppliers, addressing sustainable procurement inquiries and improvement initiatives.	Consultations from suppliers were accepted from time to time and were fully resolved.
Incorporation of Performance Indicators into Management	Incorporate the effectiveness of sustainable supply chain management into the performance evaluations of procurement department supervisors to enhance execution and accountability.	Internal planning and indicator design were completed in 2024 and incorporated into KPI assessments in 2025.

Percentage of Supply Chain Education and Training	2022	2023	2024
Internal Sustainability Training for Procurement Staff	100%	100%	100%
Supplier Sustainability Education and Training ^(Note)	100%	100%	100%

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

Complaint and Feedback Mechanism

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

The Company has established a dedicated complaint email to receive feedback from suppliers, employees, and other stakeholders 24/7. All cases are received and categorized by a dedicated unit, which initiates investigation and handling mechanisms according to internal procedures. The unit also ensures the confidentiality of whistleblowers’ identities and the principle of no retaliation, thereby enhancing external trust and corporate integrity governance practices.

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

Conflict Minerals

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

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

In 2024, Unitech had a total of 140 existing suppliers, with 96% having signed the relevant conflict-free minerals code of conduct. In addition to binding suppliers through signed documents, the Company has further mandated the use of the industry-standard Conflict Minerals Reporting Template (CMRT) for the purpose of due diligence. The overall investigation coverage rate in 2024 exceeded 50% of the annual procurement amount. Based on this, the Company has set a target to ensure that suppliers accounting for at least 75% of the annual procurement amount complete conflict minerals due diligence by 2028, in order to continuously enhance the transparency and compliance of mineral sourcing.

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

Signing of Commitments	Number of Signatories in 2022	Number of Signatories in 2023	Number of Signatories in 2024	Cumulative Number of Signatories	Signing Rate	Target by 2028
Supplier Declaration of Conflict Minerals Free	5	9	2	134	96%	100%

Note: The signing rate is calculated based on a total of 140 suppliers with annual procurement amounts > NT\$100,000 or above.

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





3.2 Product Quality and Safety

3.2.1 Product R&D and Innovation

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

Innovation is the core driving force behind Unitech’s sustained leadership. The Company invests substantial resources annually in R&D, with R&D expenditure in 2024 reaching 6.53% of revenue. The proportion of R&D personnel also was as high as 17%, significantly exceeding industry averages. This resource allocation not only demonstrates a strong commitment to technological innovation, but also serves as the key engine enabling the Company to respond swiftly to market changes and consistently deliver advanced products.

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

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

1. Wireless Communication Technology
 - Supports multiple wireless modules, including Wi-Fi, Bluetooth, 4G/5G, and NFC
 - Provides stable connection quality and long-range data transmission capabilities
 - Applicable to mobile operations, outdoor logistics, and smart inspection, and other application scenarios
2. Barcode and Image Capture Technology
 - Supports diverse recognition technologies, including 1D barcodes, 2D QR codes, OCR, and DPM
 - Equipped with high-performance scanning engines and AI-enhanced image processing technologies
 - Features high resolution and rapid response capabilities, ideal for high-intensity environments such as warehousing and healthcare applications

3. Embedded Systems and Human Machine Interface Design
 - Developed on Android / Windows Embedded platforms
 - Offers customized Human Machine Interface (HMI) and application integration solutions
 - Supports enterprise-grade device management and application deployment requirements
4. Power and Energy-Efficient Design
 - Utilizes high-performance, low-power consumption processors (e.g., ARM architecture SoC)
 - Equipped with advanced power management technology for extended operation
 - Suitable for 24/7 mobile operational environments
5. Cloud and Device Management Support
 - Provides Mobile Device Management (MDM), OTA updates, and cloud data synchronization
 - Integrates with enterprise backend systems to enhance overall operational efficiency and data security

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



Mobile Computers



Barcode Scanners



iOS Solutions



RFID Solutions



Software Solutions



3.2.2 Green Products and Sustainable Design

Lightweight and Environmental Innovation

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

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

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

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

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

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

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



Sustainable and Circular Product Design

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

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

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

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

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

Smart Energy-Saving Design and Energy Efficiency Enhancement

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

1. Hardware Design: Enhancing Fundamental Energy Efficiency

Energy-saving design must first focus on the hardware. Selecting highly energy-efficient chips is crucial, such as System-on-Chip (SoC) solutions manufactured using advanced 5nm, 4nm, or 3nm processes. For example, the latest models from Apple's A-series or Qualcomm's Snapdragon series (e.g., QCM4490, QCM6490) deliver both high performance and low power consumption.

Additionally, the big.LITTLE technology employed by the ARM architecture dynamically allocates computing resources based on loading by configuring high-performance and low-power cores, thereby reducing energy consumption during idle and low-load conditions.

****Dynamic Voltage and Frequency Scaling (DVFS)**** automatically adjusts chip voltage and clock speed based on real-time computing demands, while transitioning to low-power modes to minimize unnecessary energy consumption.

****Highly Integrated Power Management IC (PMIC)**** also plays a critical role. PMIC provides precise voltage regulation, module power switch control, and multiple energy-saving mode switching functions. By automatically switching between Pulse Width Modulation (PWM) and Pulse Frequency Modulation (PFM), it ensures that the system consistently operates at its optimal efficiency point.

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

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

At the software design level, mainstream mobile operating systems (such as Android and iOS) incorporate advanced power-saving management mechanisms. For example, Android's App Standby and Doze modes restrict non-essential background activities during device inactivity or screen-off periods, effectively reducing the frequency of network wake-ups and sensor operations.

Power optimization is also essential for applications. This includes reducing background service wake-up frequency, deferring non-immediate task execution, limiting high-frequency location tracking and excessive sensor resource usage, and optimizing animation rendering and screen refresh rates. In addition, push notifications and network access should incorporate energy-saving designs, such as consolidating push message delivery and avoiding prolonged use of persistent connection methods like WebSockets to reduce system resource and power consumption.

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

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

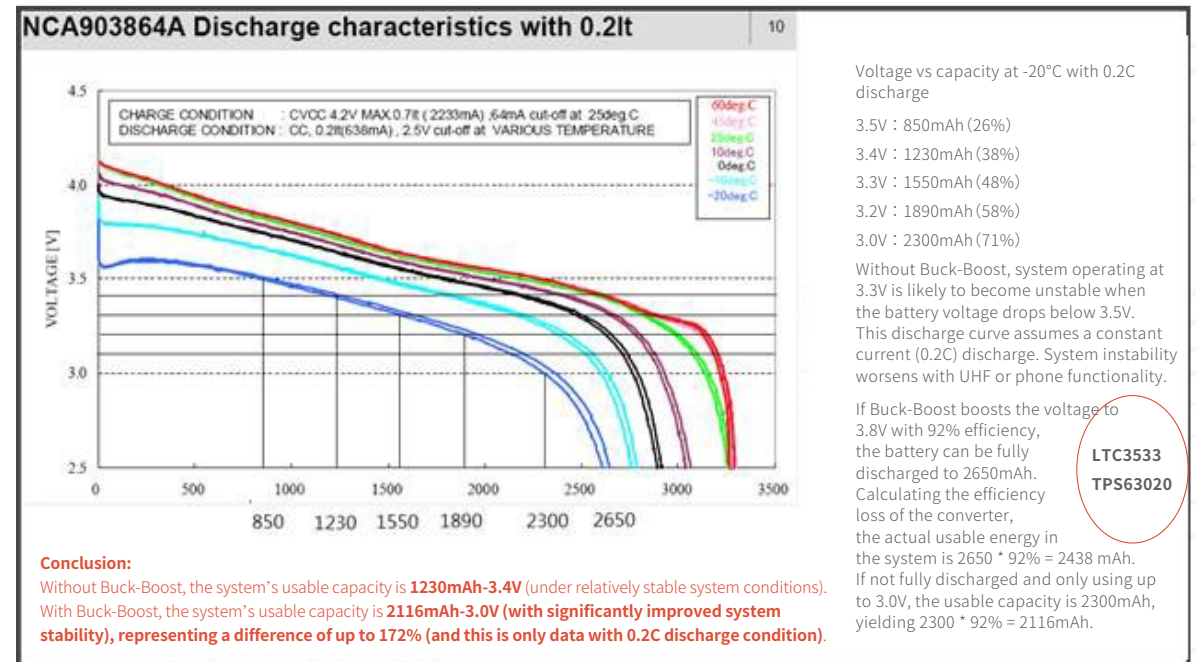
In summary, energy-efficient design for smart devices must be built upon the integrated foundation of three key elements, namely, a high-efficiency hardware architecture, smart power management strategies, and precise control over application behavior. Only by considering the coordinated operation of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

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

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

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

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



S/N	Sample Itself Receive Data			Residual main battery voltage	Shutdown %	OS version	
	Start Time	End Time	Total Time				
A12	Sample_01	2025/5/19 17:16	2025/5/20 6:46	13:29:50	3.222	1%	RAYA_V05.04_02_20240429
A14	Sample_01	2025/5/22 13:51	2025/5/23 7:43	17:52:39	3.163	3%	RAYA_V07.00_01_20241128

3.2.3 Ecological Design and Circular Economy

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

1. Green Material Selection
 - Utilize recyclable, highly eco-friendly materials, such as non-toxic plastics and biodegradable substances.
 - Materials are sourced based on principles of low carbon emissions and sustainable supply, reducing long-term environmental burdens.
2. Modular Design
 - Implement modular product structures for easy disassembly, maintenance, and upgrades, effectively extending product lifecycles.
 - Reduce overall product obsolescence rates to realize the sustainable product concept of “design for recycling”.
3. Circular Economy Orientation
 - Establish recycling mechanisms to reprocess retired products or components for reuse in new products.
 - For example, the lifecycles of RFID tags and readers can be extended through remanufacturing and reconfiguration.
4. Energy-Saving and Carbon-Reducing Design
 - Enhance energy efficiency and optimize power consumption performance of products.
 - Adopt low-power components, such as energy-efficient chips and LED lighting, to reduce carbon footprint during operations.
5. Packaging Reduction and Reuse
 - Streamline packaging design to minimize single-use plastics.
 - Prioritize the use of recyclable or biodegradable eco-friendly paper and packaging materials.

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

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

3.2.4 Raw Material Restricted Substances Management

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

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

Management Mechanisms and Implementation Approaches:

1. Prohibited Substances List Development and Updates
 - Establish the list of prohibited and restricted substances (e.g., lead, mercury, cadmium, hexavalent chromium, PBB, PBDE) based on regulations such as RoHS and REACH.
 - Periodically make revisions and announcements based on regulatory updates and customer requirements.
2. Supplier Management and Compliance Review
 - Require suppliers to provide material composition declarations or third-party inspection certificates (e.g., SGS reports).
 - Sign a “Certificate of Non-use of Restricted Substances” and incorporate it into the supplier management system.
 - Conduct regular supplier audits to ensure production processes comply with control standards.
3. Incoming Material Verification and Testing
 - Conduct random sampling of incoming materials using XRF (X-ray Fluorescence) to check hazardous substance content.
 - High-risk materials require the submission of compliance reports from third-party laboratories to strengthen verification mechanisms.
4. Internal Education and Process Control
 - Establish comprehensive SOPs to ensure compliance throughout design, procurement, production, and shipping.
 - Conduct regular employee education and training on environmental regulations and substance safety to enhance compliance awareness.
5. Regulatory and Customer Audit Response Mechanism
 - Continuously monitor global regulatory developments, proactively adapt to the changes, and update internal management systems.
 - Provide complete substance traceability data and inspection reports to meet customer audit and international certification requirements.

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

Regulations or Directives	Unitech Products
EU RoHS Directive: Restriction of Hazardous Substances	100% compliance
REACH	100% compliance
WEEE: Waste Electrical and Electronic Equipment Recycling	100% compliance
CA65	100% compliance for products sold in the United States
POPs (Persistent Organic Pollutants)	100% compliance for products entering the EU
French Mineral Oil	100% compliance for products sold in France

Green Manufacturing and Quality Control

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

➤ Restricted Substance Control Measures

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

➤ Introduction of Safer Alternative Chemicals

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

➤ International Regulatory Compliance and Product Conformity Mechanisms

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

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

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

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

RoHS 2.0 10 Restricted Substances Content Limits

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

▶ Green Design and Technical Substitution

(1) Environmental Strategies in Product Design Stage

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

(2) Engineering Change Request (ECR)

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

▶ Implementation Results and Third-Party Verification

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



Introduction of Sustainable Packaging and Eco-Friendly Materials

Unitech has fully adopted eco-friendly and biodegradable materials for product packaging in compliance with the EU Packaging and Packaging Waste Directive. Packaging design follows the principle of minimal volume, utilizing eco-friendly materials, such as recyclable paper, LDPE film bags, and environmentally friendly EPE foam, to reduce overall resource consumption and carbon footprint. Specific measures include:

1. Packaging Materials in Compliance with the EU Environmental Directives

- Compliance Statement and Test Verification: All packaging material suppliers provide compliance declarations meeting the requirements of the EU Packaging and Packaging Waste Directive (Directive 94/62/EC and Directive (EU) 2018/852). These materials should be tested and certified by third-party laboratories to ensure that heavy metal content (lead, cadmium, mercury, hexavalent chromium) remains below 100 ppm and comply with the directive’s restrictions.
- Material classification and test results:
 - o LDPE film bags (Low-density polyethylene)
 - o EPE foam: The current EPE formulation contains 25%–35% recycled material and has passed RoHS and heavy metal toxicity testing.
 - o Recyclable paper: Includes giftboxes and outer carton boxes, compliant with recycled paper specifications with clear recycling labels.

2. Reducing Packaging Volume and Material Usage

- Minimum volume principle: Packaging design follows the “minimum volume necessary for safe product protection” principle, reducing packaging volume and material usage to lower transportation carbon emissions and resource consumption.
- Recycled material for reuse: Incorporating recycled content into EPE foam process to significantly reduce virgin plastic usage, supporting the circular economy.

3. Packaging Recycling and Reuse

- All packaging materials feature clear recycling symbols and meet the EU’s minimum 65% recycling rate and material classification requirements.

Unitech places high priority on product safety throughout the product design and development process. All products are designed and manufactured in compliance with relevant specifications and regulations of the importing countries. The Company commences manufacturing and sales only after design testing and verification, completion of all required documentation/specifications, and successful pre-mass production trials. For the factory manufacturing process, the Company implements international standards, such as the ISO 9001 Quality Management System and the IECQ 080000 Hazardous Substance Process Management System, which are verified by third-party certification bodies and undergo annual internal and external audits, in order to ensure that products supplied by Unitech meet green product quality and safety requirements, thereby delivering safe, sustainable, and innovative products for end-users, employees, and the environment. Unitech did not encounter any incidents in relation to non-compliance with product safety regulations in 2024.

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

Primary Packaging Reduction and Material Simplification

Unitech optimizes primary packaging design through strategies such as reducing volume and weight, avoiding mixed materials, and regional power configurations to achieve resource conservation and recycling friendliness. Specific optimization measures include:

1. Reducing Packaging volume and Weight
 - All product outer boxes adhere to a minimal size principle, with packaging designs tightly fitting the main unit and accessories to minimize space wastage and packaging material usage.
 - Engineering change records show that from 2019 to 2024, the volume of paper boxes for mobile computer series of products decreased by approximately 43%. Including the inner EPE foam, the weight reduction reached approximately 54%, resulting in significant savings in paper materials and transportation energy consumption per shipment.
2. Simplifying Material Mix to Enhance Recyclability
 - All primary packaging (including color boxes and fixed inner liners) uses single materials:
 - o Outer box: Recyclable cardboard (no plastic lamination).
 - o Inner liner: Recyclable EPE (replacing composite foam).
 - Avoids the use of mixed materials (e.g., adhesive tape, glossy paper, PET composites) to ensure direct disposal into paper or organic waste recycling bins.
3. Adjustments of Power Supply Configurations Based on Shipping Regions to Minimize Unnecessary Accessories
 - For products containing transformers or power supplies, Unitech implements a regional packaging strategy:
 - o Depending on the shipping region (e.g., Taiwan, the United States, Japan), only the standard power adapter for that region is included.
 - o To reduce packaging weight and accessory volume, multi-country adapters are no longer included to minimize resource consumption and environmental impact.
 - This measure does not affect end-user experience, while improving packaging efficiency and transportability.
4. Replace Printed Product Manuals with QR Codes Printed on Outer Boxes or Quick Guides.

Product Design with Reduced Resource Input

Unitech continuously optimizes product shipping packaging processes by replacing printed manuals with QR codes linking to electronic user manuals. All printed materials utilize eco-friendly recyclable paper and monochrome printing designs, further reducing energy consumption and toner usage of printing. Specific measures include:

1. Replacing Printed Manuals with QR Codes
 - QR codes are printed on the Quick Start Guide (QSG) for all shipped products and on accessory box labels.
 - These QR Codes link to Unitech’s official website download center, providing:
 - o User Manuals
 - o Technical Support Information
 - This approach significantly reduces printed materials for every product (e.g., an average of 20 pages to just 2 pages of (QSG) for main unit manuals), saving hundreds of thousands of sheets of paper annually.
2. Adoption of Eco-Friendly Recyclable Paper and Monochrome Printing
 - Only the essential QSG accompanies the main unit, printed on recycled and eco-certified paper.
 - For accessories, only necessary information is printed on the outer box label, eliminating extra QSG production and paper consumption.



3.2.5 Product Safety and Extended Lifespan

To maximize product life and minimize resource consumption, Unitech provides detailed operation and maintenance guidelines in the user manual. These include battery health monitoring, recommended charging strategies, and temperature/humidity management. For example,

1. Battery Usage and Maintenance Information

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

2. Recommended Storage Environment and Operating Conditions

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

3. Proper Connector Use and Maintenance

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

Extended Product Lifecycle and Reuse

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

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

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

Major benefits include:

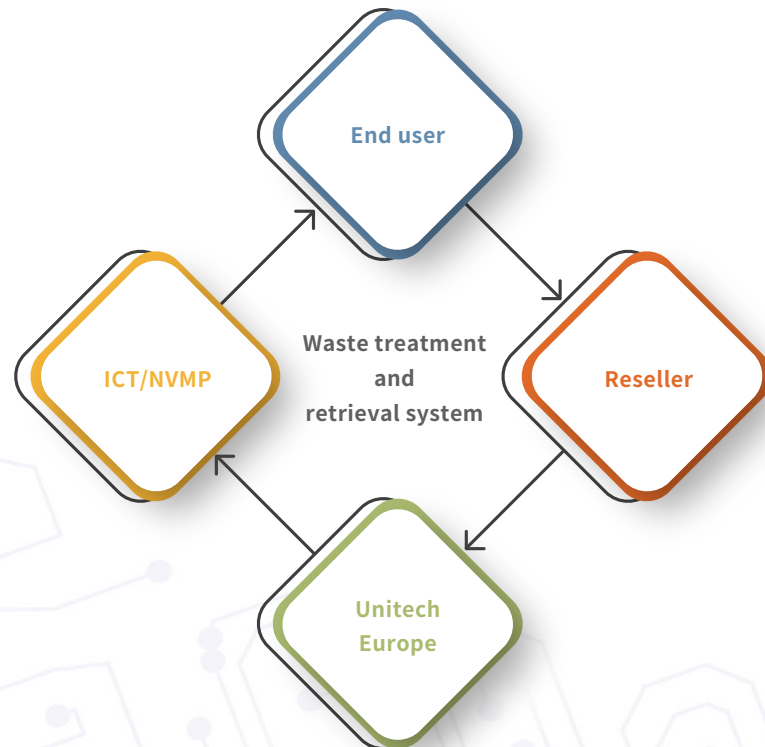
- Increasing equipment refurbishment and reuse rates
- Reducing overall electronic waste volume
- Addressing equipment resource disparities in government or rural public sectors
- Establishing a product lifecycle management system

End-of-Life and Recycling Management

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

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

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



Year	2022	2023	2024
Recycling Percentage	38.9%	41.5%	51.6%

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

2. Collaboration with Regional Recycling Organizations

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

3. Product Labeling and End-User Recycling Education

- WEEE symbols are displayed on product bodies and packaging:



- o Recycling guidelines are provided on user manuals.

Waste electrical and electronic equipment (WEEE)

Unitech has set up a policy and process to meet the 2012/19/EU concerning electronic waste disposal.



For more detailed information of the electronic waste disposal of the products you have purchased from Unitech directly or via Unitech’s resellers, you shall either contact your local supplier or visit us at : <https://portal.Unitech.eu/public/WEEE>

3.2.6 Customer Health and Safety Management

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

Unitech's key focus areas for customer health and safety management are as follows

1. Product Safety Design
 - Conduct risk assessments and implement safety designs based on international standards (CE, FCC, UL, etc.) from the initial development stage.
 - Products feature overvoltage protection, overheat prevention, fire-resistant materials, and water and dust resistance to minimize usage risks.
2. Hazardous Substance Control
 - Strictly adhere to environmental regulations including RoHS, REACH, and halogen-free requirements to avoid using heavy metals and chemicals harmful to human health.
 - Particular attention is given to RFID, smart retail, and automation equipment to ensure that materials and electromagnetic waves do not adversely affect human health.
3. Compliance with Regulations and International Standards
 - All products undergo mandatory and voluntary safety certifications (e.g., CE, VCCI, BSMI, ISO 9001/14001).
 - Products with wireless transmission functions must comply with regional regulations such as NCC (Taiwan) and FCC (the United States).
4. Comprehensive Labeling and User Instructions
 - Provide complete operation manuals, safety warnings, and installation guides.
 - Clearly communicate potential risks and proper usage to minimize accidents caused by improper operation.
5. Reporting and Customer Complaint Handling Mechanisms
 - Establish tracking and recall procedures for products with safety concerns, enabling prompt customer notification and repairs.
 - Customers can report incidents via customer service, distributors, or the official website, ensuring timely information response.

6. Full Lifecycle Risk Management

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

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

Consumer Health and Safety Protection

During the initial stages of product development, Unitech's R&D, design verification, and marketing departments identify and assess potential health and safety risks associated with product usage. Relevant operating manuals and safety instructions are established accordingly. Should significant quality or safety risks emerge after product shipment, the Company will initiate the "Product Recall Process" in accordance with ISO procedures. This involves convening immediate cross-departmental meetings to track affected batches, serial numbers, and production schedules. Solutions for on-site handling or recall are proposed for products in inventory, in transit, and at customer sites. As of 2024, all products shipped by Unitech have complied with international safety regulations and marketing labeling requirements. There had been no major incidents posing risks to end-user health or safety, nor any records of recalls due to violations of product or service safety regulations.

1. Electromagnetic Compatibility (EMC) Testing

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

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

2. Radio Waves Safety (SAR)

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

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

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

Comprehensive Product Safety Management

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

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

Customer Health and Safety Feedback Mechanism

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

Provision of Pre-Use Preventive Information

Prior to product delivery and actual use, Unitech proactively provides detailed operational information and safety guidelines to assist customers in correct product usage and mitigate potential risks. Taking the PA768 model as an example:

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

External Feedback Channels

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

Product Recall Process

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

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

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

Year	2022		2023		2024	
	Number of Reported Cases	Number of Confirmed Cases	Number of Reported Cases	Number of Confirmed Cases	Number of Reported Cases	Number of Confirmed Cases
Major incidents affecting customer health and safety	0	0	0	0	0	0
Recalls due to violations of product and service safety regulations	0	0	0	0	0	0



3.3 Customer Relationship Management

Comprehensive Customer Services

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

► Management Goals

- Maintain an annual average customer satisfaction score of 4.3 or above (out of 5).
- “Zero tolerance” for major customer complaints (maintain 0 major complaints every year).
- Maintain a customer response rate of 95% or higher, with all responses completed within two business days.
- Continuously optimize after-sales service processes to reduce repair/technical support handling times.

► Commitments

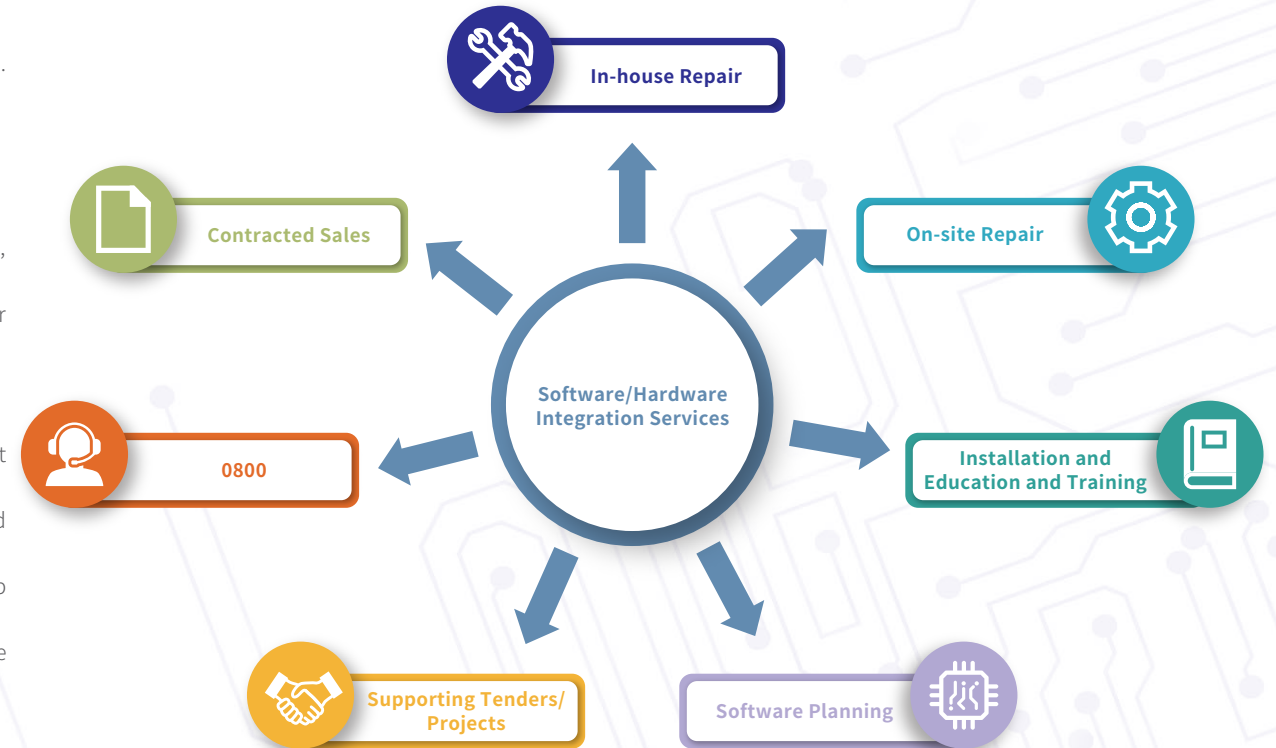
- Proactively listen to customer feedback, regularly assess customer needs, and track responses.
- Treat all customers fairly and with integrity, as well as respect their privacy and data rights.
- Strictly comply with the Personal Data Protection Act and international data protection regulations (e.g.,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

► Management Measures

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

Comprehensive Customer Support

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



Customer Satisfaction

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

To capture customer evaluations of the Company’s overall service performance and continuously enhance service quality, we have established the Satisfaction Survey Operating Procedures. In accordance with ISO 9001 quality management system standards, we conduct annual customer satisfaction surveys. The survey covers a number of key service indicators, including: response timeliness, response appropriateness, team expertise level, service assistance level (whether proactive assistance is provided), and satisfaction with handling timeliness. The scope of assessment covers all major service departments of the Company, including RD, Project Management (PM), Operations (OP), Customer Service (CS), Technical Support (TS), and Marketing Communications (MARCOM). Survey results over the past three years show that overall average customer satisfaction has remained stable at 4.3 points or above (out of 5).

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

Customer Satisfaction Survey Results over the Past Three Years

Year	2022	2023	2024
Average Customer Satisfaction Score	4.23	4.5	4.22

Note: Maximum score is 5 points

Customer Complaint Handling Mechanism

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

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

All customer complaints are accepted and documented by the Customer Complaint Center. Based on the content of the issue, relevant departments (such as R&D, Quality Assurance, Sales, and Technical Support) are assigned to conduct preliminary analysis and handling. Major customer complaint incidents are managed by the Customer Complaint Coordination Team, which provides an initial response within two days and proposes improvement measures or remedial plans within seven days. All handling outcomes are communicated to the customer and included in the “Customer Complaint Tracking and Control Form” for continuous tracking of improvements. Summary of Handling Effectiveness in 2024:

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

Customer Complaint Handling Procedures



Global Customer Engagement

To continuously strengthen communication and interaction with global customers, Unitech participates in international professional exhibitions and forums across regions annually, in order to gain in-depth insights into market trends and customer needs. In 2024, the Company participated in a total of 30 retail and logistics exhibitions. Through face-to-face interactions at these events, we promptly listened to and gathered customers' opinions and suggestions on product functionality, service quality, and user experience, using the feedback as a crucial basis for subsequent product optimization and technological innovation. Through continuous participation in exhibitions and direct interaction with customers, we not only strengthen partnerships, but also actively respond to the diverse and rapidly changing demands of the global market.

Greater China Region



Touch Taiwan



Shenzhen IOTE Expo



Automation Taipei



Shanghai CeMAT ASIA

Europe Region



EuroCIS in Germany



SITL in France



TransLogistica Romania



Paris Retail Week

Americas Region



NRF Retail's Big Show in the United States



MODEX in the United States



The NACS Show in the United States



BlueStarVartech in the United States

Asia-Pacific Region



Taiwan Expo in Vietnam



JAMI Conference in Japan



Logistics Expo in Japan



Akita Medical Expo in Japan

CH4 Environmental Sustainability

- 4.1 Climate Change Response
- 4.2 Energy and GHG Management
- 4.3 Water Resource Management
- 4.4 Waste Management





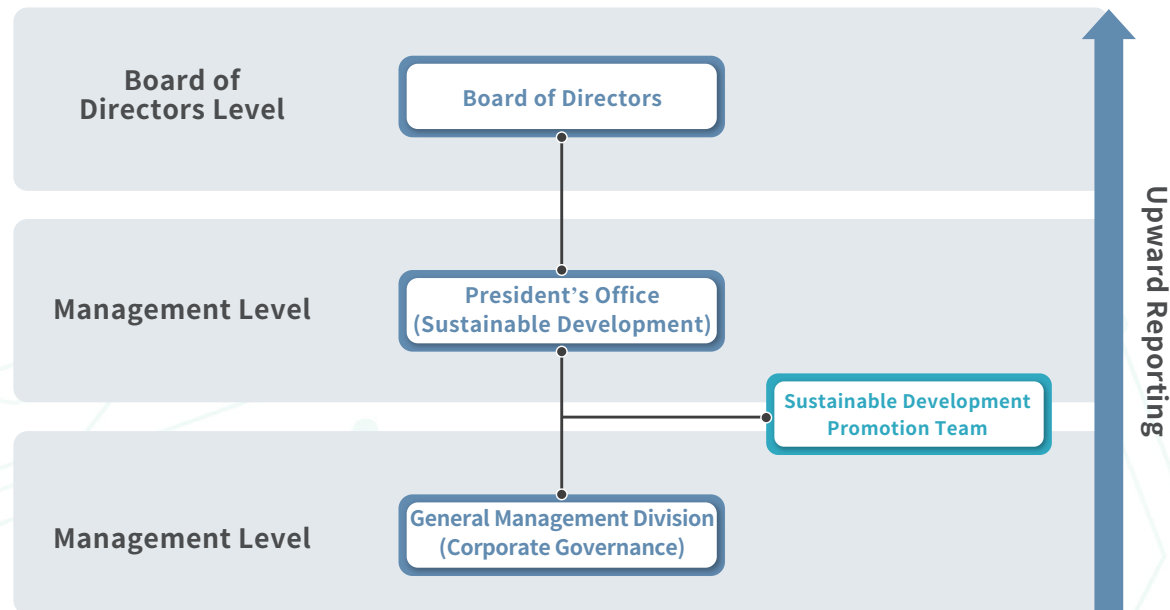
4.1 Climate Change Response

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

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

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

Climate Governance Framework



I. Climate Governance

Governance
Board of Directors' Oversight of Climate-Related Risks and Opportunities
<p>The Board of Directors of the Company serves as the highest governance body for climate-related issues, responsible for reviewing and approving major strategies, risk management policies, and annual targets related to climate change. The Board of Directors convenes regular quarterly meetings to consider climate risk and opportunity assessment results submitted by management, while overseeing progress and achievements in key areas such as sustainable development strategy, energy transformation, and carbon emissions management.</p> <p>To ensure consistency between decision-making and execution, the Company has established a dual-track governance mechanism combining top-down and bottom-up approaches: The Board of Directors sets sustainability policies and risk tolerance levels at the senior management level. Specific actions are then implemented by the management team and the Sustainable Development Promotion Team. The President's Office consolidates achievements and provides regular reports to the Board of Directors. Furthermore, adhering to the materiality principle, the Board of Directors regularly reviews climate-related operational risks and adjusts strategies based on actual operational changes to enhance risk management and operational resilience.</p>
Management's Role in Assessing and Managing Climate-Related Risks and Opportunities
<p>The Company has established the Sustainable Development Best-Practice Principles, clearly defining the roles and responsibilities of management in climate issues:</p> <ul style="list-style-type: none"> The President's Office serves as the planning and coordinating unit for sustainable development, responsible for: <ul style="list-style-type: none"> Reviewing climate trends and risk identification results Formulating and promoting climate change action strategies and adaptation/mitigation measures Consolidating departmental implementation results and reporting regularly to the Board of Directors The Corporate Governance Officer is responsible for coordinating the design and management of risk policies, developing the Corporate Governance Best Practice Principles, and submitting annual implementation reports and the plan for the following year to the Board for consideration The Sustainable Development Promotion Team is responsible for promoting and implementing GHG reduction pathways in accordance with the "Sustainability Information Management Procedures" approved by the Board of Directors in 2024, and regularly tracking and reviewing implementation progress and effectiveness <p>Through cross-departmental collaboration among management and systematic governance mechanisms, the Company ensures that climate risks and opportunities are integrated into operational decision-making processes and effectively fed back into the Board of Directors' oversight framework.</p>

II. Climate Strategy

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

1. Climate Scenario Analysis and Stress Testing

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

(1) Scenario Analysis Settings and Parameter Descriptions:

(A) Physical Risk Analysis Scenarios (Based on the IPCC SSP-RCP Framework)

(IPCC) Scenario Name	SSP1-2.6	SSP2-4.5	SSP3-7.0	SSP5-8.5
Key Parameters and Assumptions	Low GHG Emissions: Achieve net-zero by 2075	Medium GHG Emissions: Decline only by mid-century	High GHG Emissions: CO ₂ emissions double by 2100	Very High GHG Emissions: CO ₂ emissions double by 2050
Characteristic Description	Sustainable society characterized by low vulnerability and high forest cover	Intermediate social development pathway with moderate land and aerosol changes	High social vulnerability and intense land use changes	High economic growth and a development pathway reliant on fossil fuels

(B) Transition Risk Analysis Scenarios (Based on the NGFS Framework)

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

(2) Climate Risk Analysis Projects

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

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

Note: IPCC’s AR6 (SSP3-7.0)

A. Physical Disaster Risks at Business Locations

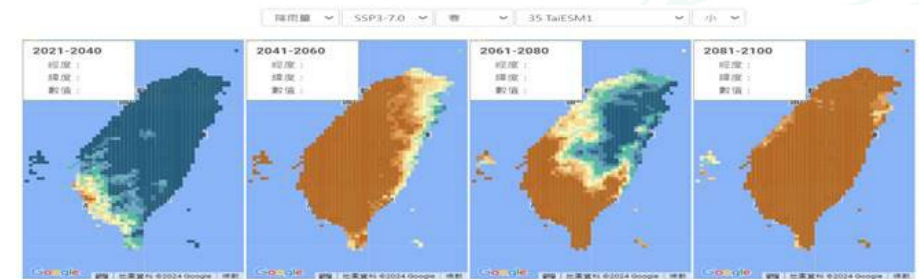
- a. Based on the National Science and Technology Center for Disaster Reduction (NCDR) hazard maps, analyze whether Company’s locations are situated in: flooding, mudslides, large-scale landslides, high-potential soil liquefaction zones.
- b. Simulate a 24-hour 500mm rainfall scenario under SSP3-7.0 assumptions: While no sites are directly located within hazard zones, 66.7% of sites are within 500 meters of potential flooding areas, and 11.1% face liquefaction risks.

B. Drought and Energy Impacts

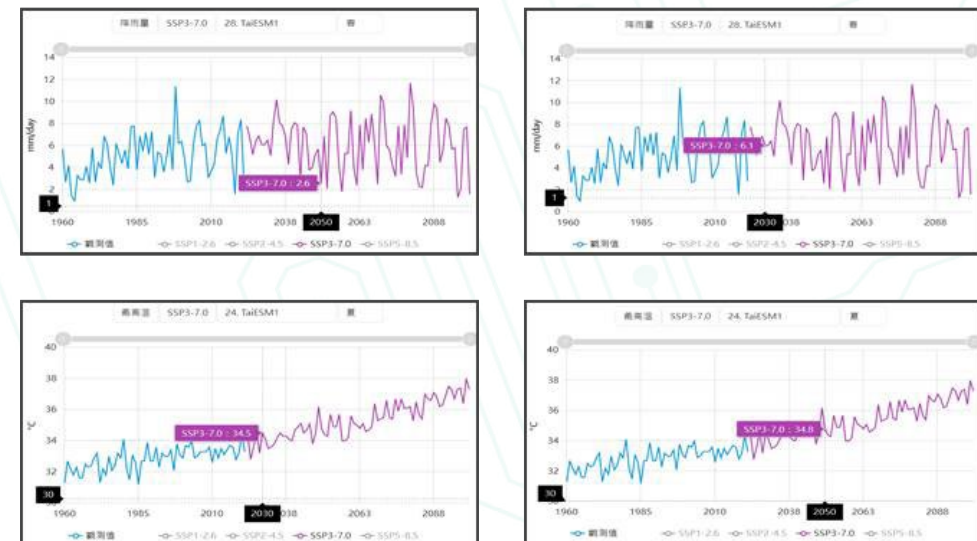
- a. Based on historical drought events (e.g., in 2021) and the IPCC SSP3-7.0 high-emission scenario, estimate rolling blackout scenarios caused by insufficient rainfall and unstable power generation.
- b. Assuming an average of 4 days of power outages per month, the annual power outage cost for the Company’s 9 business locations across Taiwan is estimated to account for approximately 3% of revenue.

C. Regulatory and Carbon Fee Policy Risks

- a. Based on the developments of the Climate Change Response Act, the Regulations Governing the Collection of Carbon Fees, and the EU’s CBAM, it is assessed that while transition policy pressures are strong, implementation progress lags behind.
- b. If carbon fees are implemented, it is estimated that a rise in product costs may compromise gross profit margins. Proactive adoption of low-carbon transition strategies is essential to mitigate this impact.



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



Source: Taiwan Climate Change Projection Information Platform (TCCIP)

2. Climate Risk and Opportunity Identification and its Results

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

(1) Significant Climate-Related Risks

Transition Risks	Climate Risks	Risk Categories	Actual and Potential Risks > Short- and Medium-Term Risks	Actual and Potential Risks > Long-Term Risks	Financial Impact Assessments
Policies and Regulations	Increased GHG emissions pricing	Production and operations Operational risks	<ul style="list-style-type: none"> Domestic and international GHG reduction requirements Carbon tax imposition and related regulations GHG emissions inventory and verification requirements will affect the organization’s overall GHG emissions control and oversight 	<ol style="list-style-type: none"> To align with Taiwan’s 2050 net-zero carbon emissions policy, we will continue implementing effective energy conservation and carbon reduction measures to mitigate the impact of the organization’s overall GHG emissions. Regarding the EU’s Carbon Border Adjustment Mechanism (CBAM), as the Company’s product lines are not included in the first phase of taxation, the Group is not expected to be affected between 2024 and 2027. However, attention should still be paid to subsequent developments. 	<ol style="list-style-type: none"> In accordance with regulatory requirements, the scope of GHG emissions disclosure has been expanded to include subsidiaries in the consolidated financial statements, resulting in increased human resource investments and external consulting costs. Taiwan’s carbon fee is initially set at NT\$300 per metric ton of carbon, with phased increases planned. Initial levies will target the power generation sector with annual emissions exceeding 25,000 metric tons. Although the Company faces no such risk in the short term, it must remain vigilant regarding subsequent policy developments.
Market	Changes in customer behavior Market information uncertainty	Marketing market Market risk	<ul style="list-style-type: none"> Changes in customers’ supplier selection criteria In response to overall market trends and changing trade conditions, the Company’s product R&D, production, and sales processes have all been affected. 	Driven by net-zero carbon reduction and growing environmental awareness, the international market increasingly favors products from carbon-disclosing companies, supports eco-friendly goods, and embraces green consumption. However, companies vary in their ability to allocate resources, manpower, and capital, posing risks of delayed responses or limited transformation. This gradually erodes competitive advantages of brands, affecting internal initial assessments.	Continuously updated global or regional carbon reduction and energy policies may lead to insufficient operational and service transformation in the future, causing a sharp increase in operating costs and compromising profitability.

Physical Risk	Climate Risks	Risk Categories	Actual and Potential Risks	Financial Impact Assessments
Immediate	Increased severity of extreme weather events such as typhoons and floods	Production and operations Marketing market Finance and accounting	> Medium- and Long-term Risks: Risks of business interruption, equipment damage, personnel injury, or asset impairment caused by climate events due to extreme weather (including floods and inundations).	<ol style="list-style-type: none"> Increased costs and losses resulting from power rationing and work stoppages. Heightened electricity consumption due to increased demand for air conditioning in offices and factories during high temperatures. High GHG emissions are expected to cause more severe flooding due to heavy rainfall, with higher frequency compared to previous years. This may lead to operational disruption or equipment damages at business sites, resulting in increased operating costs or rising supplier default risks.
Long-term	Changes in precipitation patterns and extreme climate patterns, coupled with rising average temperatures	Operational risks Credit risks Market risks	> Medium- and Long-term Risks: A continuous rise in average temperatures may lead to higher energy consumption.	

(2) Significant Climate-Related Opportunities

Climate Opportunities		Actual and Potential Opportunities > Short-term Opportunities	Actual and Potential Opportunities > Medium- and long-term Opportunities	Financial Impact Assessments
Products and Services	Development and/or increase in low-carbon products and services, changes in consumer preferences	Enhancing operational efficiency through digitalization to reduce corporate operating costs and mitigate the impact of climate change on business operations and operating sites; or developing low-carbon service models aligned with carbon reduction mindset to create service opportunities that attract customers.	<ol style="list-style-type: none"> Rising climate change awareness among customers/ consumers shifts investment/consumption preferences toward environmentally friendly enterprises, while reducing securities investments in high-carbon/high-energy-consumption targets. Promote contributions to environmental sustainability and enhance the Company's image. 	<ol style="list-style-type: none"> Develop or provide products/services aligned with the low-carbon economy in response to climate change. Simultaneously explore new market opportunities to diversify sources of revenue. Identify and address climate-related risks and opportunities in advance to enhance the Company's climate change adaptability and mitigate operational/business loss risks.

(3) Climate Strategy and Response

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

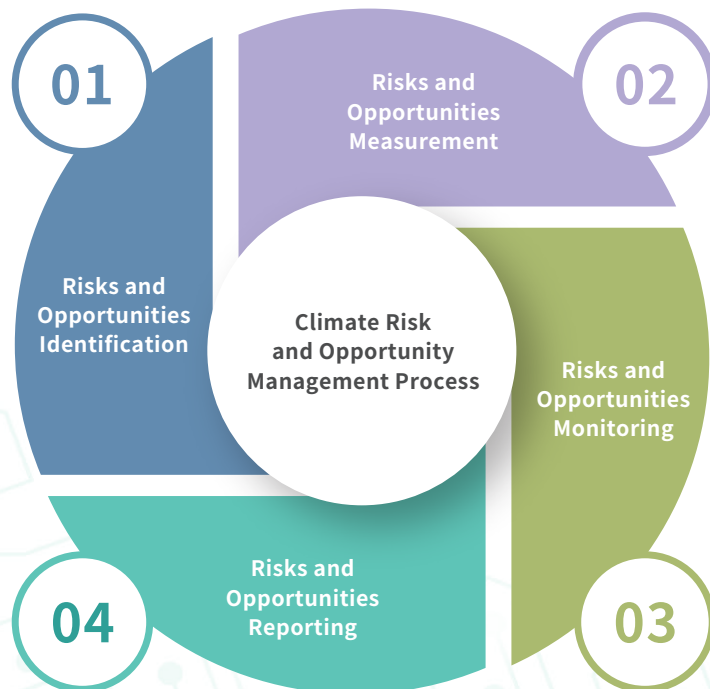
Strategic Aspects	Corresponding Significant Climate Risks/Opportunities	Response Measures
Sustainable Environment	Increased GHG emissions pricing Increased severity of extreme weather events such as typhoons and floods Changes in precipitation patterns and extreme climate patterns Rising average temperatures	<ol style="list-style-type: none"> Commission an independent third-party organization to conduct GHG inventory and verification in accordance with ISO 14064-1, consolidate the organization's overall GHG emissions, review energy consumption, gradually adopt energy-efficient products, and establish energy-saving periods to conserve electricity; appropriate budget to initiate replacement mechanisms for high-energy-consuming equipment and operations, in order to keep abreast with environmentally friendly practices and advance net-zero carbon emission planning on an ongoing basis. The Company has established "Public Safety/Environmental Management Regulations" and designated the General Affairs Department as the sustainable environment promotion unit. Continuously advance energy conservation and carbon reduction policies, such as installing water-saving equipment and reducing air conditioning electricity consumption. Maintain monthly monitoring of water and electricity usage to implement internal resource conservation and carbon emission reduction plans. To mitigate climate change impacts, the Company has established relevant regulations, including: contingency measures for temporary power outages, typhoon preparedness operations, and considerations for location and climate risks when selecting new office premises. Purchase relevant disaster insurance. Install generators to address short-term power outages and cooperate with the government's power outage schedule to reschedule and optimize production timelines.
Low-carbon Economy	Changes in customer behavior Market information uncertainty	<ol style="list-style-type: none"> Assess whether upstream supplier selection aligns with sustainable operations in response to overall market trends and current trade conditions. The Company introduces international standards to enhance its sustainable image, complying with the EU's Restriction of Hazardous Substances (RoHS) Directive, the Waste Electrical and Electronic Equipment (WEEE) Directive, and the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH). It has obtained IECQ QC 080000 Hazardous Substance Management System and ISO 14001 Environmental Management System certifications. Furthermore, we implement recycling and reuse of incoming materials and packaging, and require suppliers to sign relevant commitments to ensure that materials provided comply with international environmental regulations.
Low-carbon Transition	Development and/or increase in low-carbon products and services Changes in consumer preferences	We remain committed to sustainable business practices. Amidst the low-carbon transition and digital transformation, we have implemented electronic invoicing, adopted an electronic document exchange system, adopted waste classification in offices, and encouraged double-sided printing to enhance resource efficiency.

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

III. Climate Risk Management

Climate change has been incorporated as a key issue within the Company’s overall risk management policy, as detailed in 2.5 Risk Management of this Report. Through risk identification, nine major risks have been defined, including climate change risks. Risk identification and information disclosure are conducted in accordance with the TCFD (Task Force on Climate-related Financial Disclosures) framework. We ensure climate risks and opportunities are effectively integrated into the overall corporate risk management system through regular execution of risk identification, assessment, control, monitoring, and communication processes.

The President’s Office is responsible for monitoring global climate and environmental trends. Based on the ISO 14001 Environmental Management System, it regularly reviews risk identification results, and formulates and implements forward-looking climate change adaptation and mitigation strategies. At the same time, the Company has established an ESG governance framework, incorporating climate-related issues into the Board of Directors’ oversight level. We regularly report to the Board of Directors on risk response effectiveness and the advancement of sustainable development strategies to enhance decision-making transparency and corporate resilience.



IV. Metrics and Targets

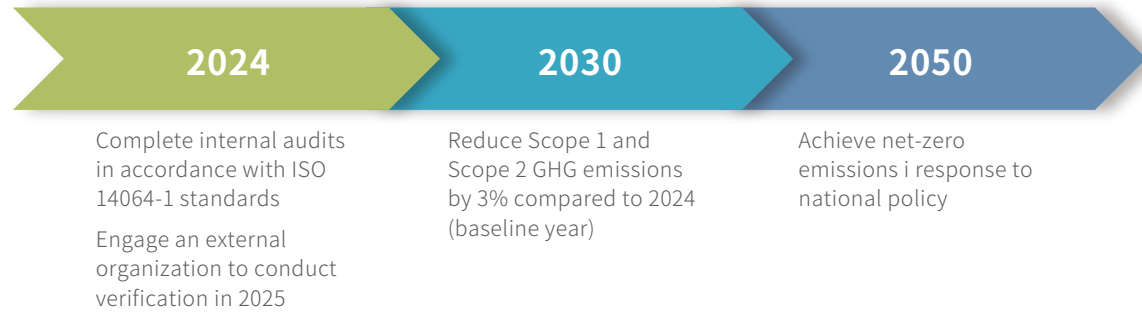
I. Climate Risk and Opportunity Metrics and Targets

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

Climate Risks and Opportunities		Metrics and Targets	Short/Medium/Long Term	Implementation Status
Sustainable Environment	Increased GHG emissions pricing	<ol style="list-style-type: none"> In accordance with ISO 14064-1 GHG inventory and verification, consolidate the organization's overall GHG emissions status and appropriate budgets to initiate replacement mechanisms for high-energy-consuming equipment and operations. For Scope 1 and Scope 2 emissions, achieve an average annual reduction of 0.5% using 2024 as the baseline year. Regularly review the Company's overall energy consumption and GHG emissions results. Gradually replace products with energy-saving and environmental protection labels, set energy-saving periods to conserve electricity; evaluate and promote the use and procurement of green products to align with environmentally friendly practices. Engage an independent third-party organization to verify GHG emissions in accordance with ISO 14064-1, and assess the impact on industry-wide net-zero carbon emission planning at the operational level. 	Short, Medium, Long Term	<ol style="list-style-type: none"> Introduced ISO 14064-1 standards in 2024 to conduct internal audits, with verification completed by 2025. Gradually advanced energy conservation and carbon reduction initiatives, such as low-carbon management of air conditioning systems, adding power-saving modes to office equipment, and replacing high-energy-consuming or outdated devices.
	Energy Conservation and Carbon Reduction	Using 2020 as the baseline year, the management goals for 2025 are: <ol style="list-style-type: none"> Reduce overall electricity consumption by 1%. Reduce overall water consumption by 5%. Reduce overall waste disposal volume by 1%. 	Short, Medium term	<ol style="list-style-type: none"> The Company has established the "Environmental Abnormalities Corrective Measures and Management Procedures" and designated the General Affairs Department as the sustainable environment promotion unit. Continued to implement the following energy conservation and carbon reduction policies, such as "using water-saving equipment and reducing air conditioning electricity consumption", "monthly monitoring of water and electricity consumption", and installing heat-insulating film on exterior office windows. Continued to discuss additional energy conservation and carbon reduction initiatives.
	Extreme Climate Events	<ol style="list-style-type: none"> Continuously conduct disaster probability and risk assessments for business locations. Regularly train employees on emergency response mechanisms. 	Short, Medium term	<ol style="list-style-type: none"> Conduct climate disaster hazard analyses for each business location, reassess impacts, and develop response measures on an annual basis to enhance disaster response capabilities. Upgraded uninterruptible power supply systems and generator equipment in server rooms to mitigate risks. Simultaneously enhanced internal personnel's typhoon preparedness awareness and planned simulated drills.
Low-carbon Economy	Development and/or increase in low-carbon products and services	<ol style="list-style-type: none"> Assess whether upstream supplier selection aligns with sustainable operations in response to overall market trends and current trade conditions. The Company implements relevant international standards or management systems to meet the expectations of domestic and international stakeholders and enhance its sustainable corporate image, such as ensuring that all materials used in products comply with green environmental regulations. When selecting part and component suppliers, the Company requires upstream raw material and part and component suppliers to provide written declarations confirming their compliance with relevant international environmental regulations. 	Short, Medium term	<ol style="list-style-type: none"> Required upstream raw material and part and component suppliers to provide written declarations confirming their compliance with relevant international environmental regulations, such as the Certificate of Non-use for Hazardous Substances or the Supplier Corporate Social Responsibility Commitment. The Company's electronic assembly operations ensure that products comply with RoHS (Restriction of Hazardous Substances Directive) and WEEE (Waste Electrical and Electronic Equipment Directive) standards. We have also obtained IECQ QC 080000 certification and ISO 14001 Environmental Management System certification. Our factory has established environmental management systems aligned with relevant international standards. Our factory has implemented recycling and reuse of packaging materials for certain incoming materials to the volume of waste and scrap materials.
	Changes in consumer preferences			
Low-carbon Transition	Changes in customer behavior	We remain committed to sustainable business practices. Amidst the low-carbon transition and digital transformation, we have implemented electronic invoicing, adopted an electronic document exchange system, adopted waste classification in offices, and encouraged double-sided printing to enhance resource efficiency.	Medium, Long Term	<ol style="list-style-type: none"> Implemented electronic invoicing, adopted an electronic document exchange system, adopted waste classification in offices, and encouraged double-sided printing to enhance resource efficiency. The volume of documents destroyed at the Company's Xindian headquarters in 2024 decreased by approximately 9% compared to that in 2023. We will continue to plan or optimize digital operations or service items.
	Market information uncertainty			

II. GHG Emissions

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



III. GHG Reduction Plan

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

(2) The Company’s combined Scope 1 and Scope 2 GHG emissions for 2024 totaled 713 metric tons of CO₂e. We will uphold the principles of enhancing energy efficiency and reducing energy consumption as our primary energy-saving and carbon reduction action plan to achieve GHG reduction targets.

In recent years, the United Nations Climate Change Conference (COP), the World Economic Forum (WEF)’s Global Risks Report listing the top ten severe global risks, and Taiwan’s environmental policies such as the “2050 Net Zero Emissions” and the “Climate Change Response Act” along with its sub-law, all reflect the global emphasis on environmental issues and the urgency of the climate crisis.

Going forward, we will continue to refine climate-related risk management and relevant mechanisms. Given that current methodologies and tools for measuring global climate-related risks remain in a phase of development and refinement, we will continue to monitor the latest developments, assess the potential impacts of different climate scenarios on operations and finances, and formulate corresponding strategies and action plans. The Company hopes to identify climate change-related risks and opportunities, formulate response strategies, establish metrics and targets, and continuously monitor progress, aiming to strengthen our management of climate risks and leverage the collective strength of the organization to enhance resilience against climate change.





4.2 Energy and GHG Management

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

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

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

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

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

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

Environmental Management Guidelines and Goals

- ▶ Comply with Environmental Regulations and Other Requirements
Adhere to domestic and international environmental laws, regulations, and customer requirements to ensure that operational activities meet legal standards.
- ▶ Promote Green Manufacturing and Pollution Prevention
Refine process management to reduce energy and resource consumption, minimize waste and hazardous substance emissions, and prevent pollution at the source.
- ▶ Strengthen Supply Chain Environmental Management
Actively collaborate with suppliers, require suppliers to comply with relevant environmental standards, promote green procurement and production, and jointly implement sustainable supply chain management.
- ▶ Enhance Employee Environmental Awareness and Participation
Conduct regular environmental education and training to strengthen employees' understanding of environmental responsibilities, encourage employee participation, and foster a culture of full engagement in environmental management.
- ▶ Continuous Improvement and Performance Enhancement
Establish an environmental management system, and continuously review and enhance environmental performance through goal setting, monitoring, and internal audit mechanisms to fulfill environmental protection commitments.

Category	Target in 2024	Performance in 2024	Target in 2025
Greenhouse Gas (Scope 1)	Reduce emissions by 0.5% with 2023 as the baseline year	Emissions reduced by 7% compared to 2023	Achieve absolute reduction of 0.5% with 2024 as the baseline year
Greenhouse Gas (Scope 2)	Reduce emissions by 0.5% with 2023 as the baseline year	Emissions increased by 23% compared to 2023	Achieve absolute reduction of 0.5% with 2024 as the baseline year
Greenhouse Gas (Scope 3)	Reduce emissions by 0.5% with 2023 as the baseline year	Emissions intensity increased by 109% compared to 2023	Achieve an annual average reduction of 0.5% in intensity (carbon emissions/ NT\$1 million of revenue) with 2024 as the baseline year
Energy	Reduce energy intensity by 1% compared to 2023	Energy intensity (per NT\$1 million of revenue) increased by 9% compared to 2023	Achieve a reduction of 1% in energy intensity compared to the previous year with 2024 as the baseline year
Water Resources	Reduce water consumption by 1% with 2023 as the baseline year	Water consumption increased by 39% compared to 2023	Achieve absolute reduction of 1% with 2024 as the baseline year
Waste	Reduce waste treatment volume by 1% compared to 2023	Waste treatment volume of 74.65 tons increased by 11% compared to 2023	Achieve a reduction of 1% in waste treatment volume compared to the previous year with 2024 as the baseline year

Note: The increase in energy consumption in 2024 is due to an expanded scope of statistics. In 2023, the scope of statistics covered plants in Taiwan; in 2024, the scope of statistics covered the Taiwan Headquarters and offices in Europe, America, and the Asia-Pacific region.

Environmental Compliance and Training

Unitech continuously implements and strengthens environmental compliance management, and regularly reviews and updates applicable domestic and international environmental regulations and customer requirements, covering air pollution prevention, water resource management, waste treatment, hazardous substance control, energy usage, and chemical management. To ensure effective implementation of regulations and systems, we establish and regularly update an environmental regulatory tracking list. Through diverse management measures, including internal audits, self-inspection processes, regular environmental compliance education and training, and work guideline promotion, we continuously enhance environmental compliance performance. Should regulatory changes or potential non-compliance risks be identified, the Company will immediately implement corrective and enhancement measures. We also engage qualified third parties to conduct necessary environmental testing and system verification, so as to ensure that all operational processes comply with regulations and customer requirements.

In 2024, Unitech recorded no major environmental-related litigation, violations, or fines across all global operations, demonstrating the Company's commitment and effectiveness in environmental compliance. During the same year, we conducted environmental education and training sessions for 83 participants, totaling 225 hours. Course content covered topics such as energy conservation and carbon reduction, electricity and water conservation, waste reduction, and GHG inventory, aiming to enhance employees' awareness and execution regarding environmental protection and climate actions. Unitech will continue to strengthen environmental management and regulatory compliance mechanisms, regularly arrange training on environmental regulations and compliance practices. This ensures that operational procedures at all global operating sites meet the latest regulatory requirements and customer expectations, thus fulfilling our commitment to environmental protection and sustainable development.

Climate Change Mitigation and Carbon Reduction Actions

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

I. Energy Utilization Management System

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

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

II. Specific Energy Conservation and Resource Efficiency Enhancement Measures

1. Prioritize Energy-Efficient Equipment in New Procurements

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

In 2024, the Company procured variable-frequency air conditioners for the electronic warehouse and replaced air conditioning equipment with new systems utilizing environmentally friendly refrigerants. It is estimated to reduce CO₂ emissions by approximately 0.7 tons annually, demonstrating our proactive commitment to energy conservation and carbon reduction.

2. Office Power and Facility Management

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

Unitech reduced annual electricity consumption by approximately 7,752 kWh through its lunch break power-saving initiative.

3. Daylighting and Lighting Optimization Strategy

- **Measures:**
 - o Gradually replace T5 LED lighting across the entire plant with more efficient T8 LED lighting
 - o Install automatic sensor-based lighting control systems to conserve electricity in low-traffic areas of the warehouse

Through the replacement of high-efficiency lighting fixtures and installation of sensor lights, Unitech reduces lighting energy consumption by approximately 56,573 kWh annually.

4. Air Conditioning and Ventilation System Improvements

To enhance the energy efficiency and comfort of the air conditioning systems, Unitech has implemented a number of optimization measures for air conditioning and ventilation. During summer, the entire plant uniformly sets the air conditioning temperature no lower than 25°C, and installs blackout curtains in office areas to effectively reduce solar heat load and air conditioning usage intensity. During winter, natural ventilation principles are applied by opening vents to facilitate indoor-outdoor air circulation, thereby reducing the operating time of main air conditioning units. In the winter of 2024, the Company introduced natural convection ventilation methods in specific areas, successfully reducing air conditioning operating hours by approximately 35% and saving 12,000 kWh of electricity. This initiative balanced energy efficiency with indoor air quality.



5. Reducing Fluorocarbon Use

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

6. Reducing Energy Consumption

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

4.2.1 Energy Management

Unitech’s primary energy sources include electricity, gasoline, and diesel fuel. Total energy consumption for 2024 reached 4,892 GJ, corresponding to an energy intensity of 2.01 GJ per NT\$1 million of revenue. Although the Company does not belong to an energy-intensive industry, it actively implements energy conservation management measures. Through continuous improvements in equipment efficiency and process optimization, the Company reduces energy usage per unit of product. The Company has not yet introduced renewable electricity. In the future, it will conduct comprehensive feasibility assessments for diverse options, including installing solar photovoltaic facilities and procuring green electricity (through mechanisms like PPAs and T-RECs), to gradually increase the proportion of green energy usage. This will enable the Company to advance toward the long-term goals of low-carbon operations and sustainable development.

Type of Energy	Unit	2022	2023	2024
Purchased Electricity	kWh	859,307	866,441	1,095,737
	GJ	3,094	3,119	3,945
Gasoline	Liter	25,370	28,728	27,165
	GJ	828	938	887
Diesel	Liter	3,050	2,002	1,697
	GJ	107	70	60
Total Energy Consumption	GJ	4,029	4,127	4,892
Total Energy Consumption Intensity		1.71	1.84	2.01

Note 1: Electricity consumption covers the Taiwan Headquarters and offices in Europe, America, and the Asia-Pacific region.
 Note 2: Gasoline and diesel consumption covers the Taiwan Headquarters and regional offices in Taiwan.
 Note 3: Revenue used for the calculation of total energy consumption intensity is the Group’s consolidated revenue (NT\$1 million).
 Note 4: Conversion based on calorific values provided in the Emission Factor Table Version 6.0.4 announced on the website of the Bureau of Energy, being electricity at 3,600 (GJ/MWh), gasoline at 7,800 (kcal/l), diesel at 8,400 (kcal/l).
 Note 5: The Company currently does not utilize renewable energy fuels nor engage in energy sales.

Energy and GHG Management Goals and Action Measures

[Goals]

- ✓ Reduce combined Scopes 1 and 2 carbon emissions by 0.5% annually, achieving a total reduction of 3% by 2030.
- ✓ Reduce Scope 3 emissions intensity (tCO₂e per NT\$1 million of revenue) by an average of 0.5% annually, achieving a cumulative reduction of 3% by 2030.
- ✓ Complete the first company-wide Scope 3 carbon inventory by 2026, with annual updates from 2027 and integration into carbon reduction goal management.
- ✓ Reduce waste generation by 1% annually from the baseline year, achieving a total reduction of 5% by 2030.

[Action Measures]

- ✓ Introduce an Energy Management System (EMS) and carbon emissions data analysis tools.
- ✓ Prioritize the use of high-efficiency equipment and energy-saving lighting.
- ✓ Assess the feasibility of procuring renewable energy certificates (e.g., T-REC).
- ✓ Plan a mechanism for collecting supplier carbon emissions data (Scope 3).
- ✓ Enhance equipment maintenance to improve equipment operational efficiency.
- ✓ Electricity savings in offices.

4.2.2 GHG Management

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

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

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

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

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

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

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

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

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

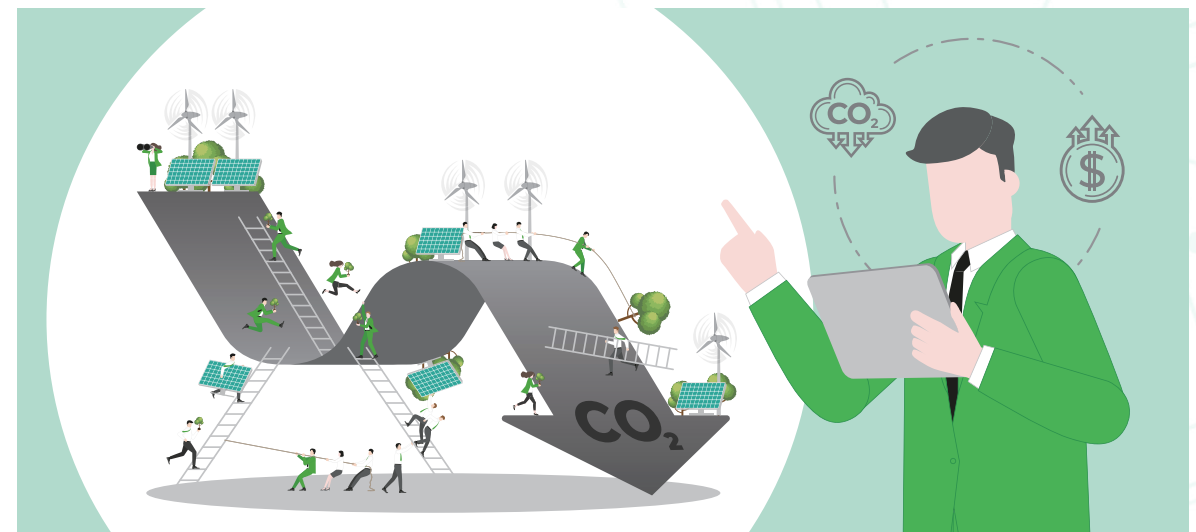
Unitech has formally initiated the establishment of an organizational GHG management system by adopting the ISO 14064-1:2018 GHG organizational inventory standard since 2024. In 2024, the GHG inventory for the Taiwan Headquarters and regional offices has been completed, covering Scope 1 (direct emissions)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

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

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

Total Emissions (tCO ₂ e)	2022	2023	2024
Scope 1 (tCO ₂ e)	268.6350	270.2437	251.7714
Scope 2 (tCO ₂ e)	411.4362	412.2109	506.6215
Total Emissions (tCO ₂ e)	680.0712	682.4546	758.3929
Emissions Intensity (tCO ₂ e/t)	0.2894	0.3043	0.3111

Emission Category	2022	2023	2024
Scope 3 (tCO ₂ e)	197.9378	229.7442	481.0776



Unit: tCO₂e

Scope	Category	Emission Category	2022	2023	2024	
Scope 1	1	Direct Emissions	268.63	270.24	251.77	
Scope 2	2	Purchased Electricity (Regional Benchmark)	411.44	412.21	506.62	
		Purchased Electricity (Market Benchmark)	411.44	412.21	506.62	
Scope 3	4	Upstream	1. Procured Products and Services	-	-	3.94
			2. Capital Goods	-	-	-
			3. Fuel and Energy-related Activities	87.59	89.71	113.87
			4. Upstream Transportation and Distribution	33.83	54.28	55.27
			5. Waste Generated During Operations	19.78	20.34	22.76
			6. Business Travel	56.68	65.10	97.86
			7. Employee Commuting	-	-	186.97
			8. Upstream Leased Assets	-	-	-
	3	Downstream	9. Downstream Transportation and Distribution	0.06	0.32	0.41
			10. Processing of Sold Products	-	-	-
			11. Use of Sold Products	-	-	-
			12. End-of-Life Treatment of Sold Products	-	-	-
			13. Downstream Leased Assets	-	-	-
			14. Franchising	-	-	-
			15. Investments	-	-	-
Total Carbon Emissions			878.01	912.20	1,239.47	



Note 1: Scope 1 (Category 1) covers the Taiwan Headquarters and regional offices in Taiwan.

Note 2: Scope 2 (Category 2) monitoring covers the Taiwan Headquarters and offices in Europe, America, and the Asia-Pacific region.

Note 3: ① Classification identified according to the GHG Protocol ② Classification defined according to ISO 14064:2018.

Note 4: Simplified carbon inventory conducted in accordance with ISO 14064-1 for 2022 and 2023.

Note 5: Country-specific electricity factors are used for overseas subsidiaries.

Note 6: Certain Scope 3 items are excluded from the inventory scope based on the materiality screening principle in accordance with ISO 14064-1, as they are deemed immaterial or inapplicable to the Company.



4.3 Water Resource Management

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

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

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

Water Resource Usage

Unit: Million Liters

Water Consumption	2022	2023	2024
Total Water Withdrawal	5.34	5.25	7.13
Total Water Discharge	5.34	5.25	7.13
Total Water Consumption	0	0	0
Water Consumption Intensity	0.0023	0.0023	0.0029
Reclaimed Water	0	0	0

Note 1: Water consumption covers the Taiwan Headquarters and offices in Europe, America, and the Asia-Pacific region.
 Note 2: Data source is converted using water consumption statistics from Taiwan Water Corporation (1 cubic meter of water = 1,000 liters = 1 metric ton of water).
 Note 3: Water consumption intensity = 1 million liters / NT\$1 million of revenue.
 Note 4: The Company has no process water usage, hence water consumption is 0, and water withdrawal equals water discharge.

Water Resource Management Goals and Action Measures

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



4.4 Waste Management

4.4.1 Waste Classification

Unitech’s primary manufacturing process involves electronic assembly, generating waste classified as “General Industrial Waste” and “Hazardous Industrial Waste.”

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

Waste Disposal Goals

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

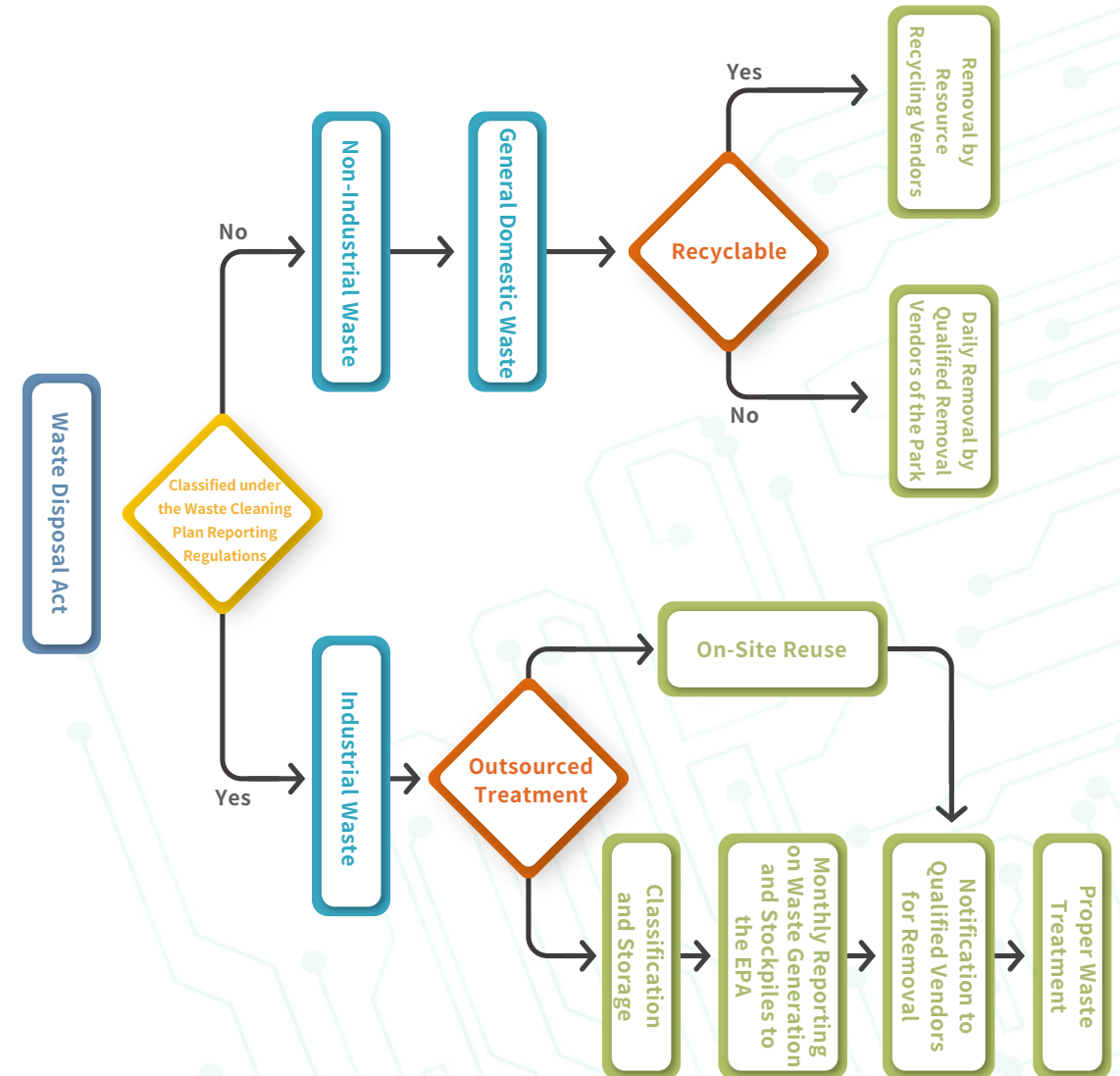
Waste Management Policy:

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

Waste Disposal Methods

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

Waste Disposal Flowchart



Treatment Declarations and Inspections

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

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

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

Electronic Waste Disposal Procedures:

1. *Scrap Application and Approval:*

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

2. *Item Inventory and Classification:*

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

3. *Scrap Disposal Methods:*

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

4. *End-of-Life Treatment and Records:*

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

Scrap Inventory



Scrap Unpacking and Classification



On-Site Spray Painting Destruction



Removal



Destruction

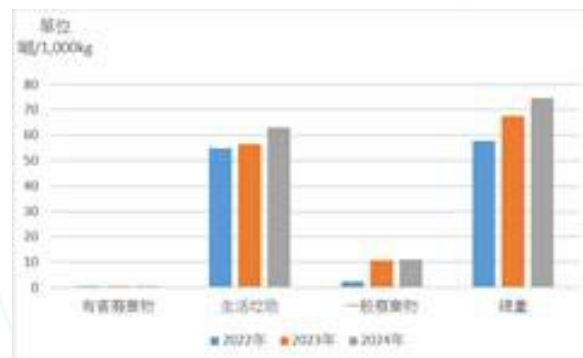


Completion



Waste Reduction Measures

1. Source Reduction Management
 - Optimize designs to minimize packaging and consumable materials
 - Utilize reusable or easily recyclable packaging materials
 - Improve manufacturing yield rates to reduce scrap volume
2. Classification and Recycling
 - Install multi-compartment recycling bins throughout plant areas and offices
 - Enhance employee recycling education and awareness campaigns
 - Partner with qualified recyclers for regular removal and reuse
3. Process Improvement and Alternative Materials
 - Refine production processes to minimize leftover materials, scraps, and byproducts
 - Research eco-friendly or low-waste alternative materials
4. External Collaboration
 - Negotiate with suppliers on packaging material recycling
 - Partner with downstream customers for resource recovery and reuse
5. Education and Training
 - Conduct regular training on waste reduction and resource recycling
 - Strengthen environmental awareness and behavioral change among employees
6. Regulatory Compliance and External Audits
 - Implement waste management regulations
 - Undergo regular external audits or certifications (e.g., ISO 14001)



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

Unit: Tons

Category	Item	End-of-Life Treatment Method	2022	2023	2024
Hazardous Waste	Waste electronic parts and components	Incineration or landfill after shredding	0.43	0.29	0.37
	Waste printed circuit boards		0.06	0.05	0.06
	Waste accessory boards		0.06	0.05	0.06
	Computers-NB	Recycling, dismantling, and reuse	0.08	0.10	0.08
	Computers-PC		0.10	0.06	0.06
	Total volume			0.74	0.56
General Waste	Domestic Waste Note	Incineration	54.74	56.36	63.04
	Paper (confidential documents)	Recycled into recycled paper	0.54	0.99	0.35
	Pallets and packaging materials	Recycled into composite board	0.93	5.83	6.78
	Mixed plastics	Recycled	0.79	3.79	3.84
	Total volume			56.99	66.96
Total waste disposal volume			57.73	67.51	74.65
Recycling and reuse rate			4%	16%	15%

Note: Domestic waste calculation formula: (Average daily waste per person / 16 (excluding 8 hours of sleep) / 1,000 (kilograms converted to tons)) x Number of working days.

4.4.2 Product Recycling and Trade-In Program: Creating a Circular Product Lifecycle

Facing the dual challenges of limited resources and surging electronic waste, Unitech actively responds to the global trend of circular economy. Through the product lifecycle management strategy, the Company promotes sustainable practices, including carbon reduction, remanufacturing, and reuse, from design to end-of-life stages. The Company develops recycling and buyback programs centered on the “recycle–refurbish–reinvest” model, achieving resource regeneration and minimizing environmental impact through concrete actions.

Trade-In Program

Unitech has launched a “Trade-In” program to encourage customers to return used equipment to the manufacturer for recycling, while offering preferential programs for purchasing new devices. This initiative combines consumer incentives with environmental responsibility.

- **Equipment Disassembly and Classification Testing:** Upon arrival at the recycling center, returned products undergo physical disassembly and functional screening by technicians. Based on conditions, the products are classified into three categories, namely, refurbishment, parts reuse, and safe disposal.
- **Refurbished Parts Management:** Modules with reuse value, such as motherboards and top cover assemblies, are repackaged and added to the repair inventory after passing qualification testing. These are used for Unitech’s after-sales service to extend product lifecycles.
- **RMA Warranty Extension Service Integration:** Products recycled, refurbished, resold or reused retain their original RMA (Return Merchandise Authorization) warranty policies, assuring customers regarding repairs.

The Company extends product lifespans and enhances after-sales service by recycling and reusing valuable components from scrapped items, which reduces customer replacement frequency, while boosting brand loyalty. This initiative not only maximizes the potential for reuse of parts and components, but also facilitates resource circulation and waste reduction, thereby achieving dual goals of environmental sustainability and operational efficiency.

Year	2022	2023	2024
Number of Old Devices Recycled	0	203	228

Maintenance Support and Maintainability Enhancement Measures: Creating Product Designs for Extended Lifespan

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

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

- ▶ Product Introduction**
 Illustrated component layout diagrams clearly show the location and corresponding functions of each product component.
- ▶ Spare Parts and Components Management**
 Provides download links for lists of spare parts and components required for repairs, accompanied by images and corresponding model numbers.
- ▶ Disassembly Guidelines**
 Detailed step-by-step instructions with illustrations for product disassembly and reassembly.
- ▶ Firmware Update Procedures**
 Provides necessary firmware files for operating system updates, accompanied by illustrated operational procedures.

CH5 Happy Workplace

- 5.1 Human Rights Protection and Diversity and Inclusion
- 5.2 Talent Attraction and Retention
- 5.3 Talent Cultivation and Development
- 5.4 Workplace Health and Safety





5.1 Human Rights Protection and Diversity and Inclusion

Human Rights Policy and Commitment

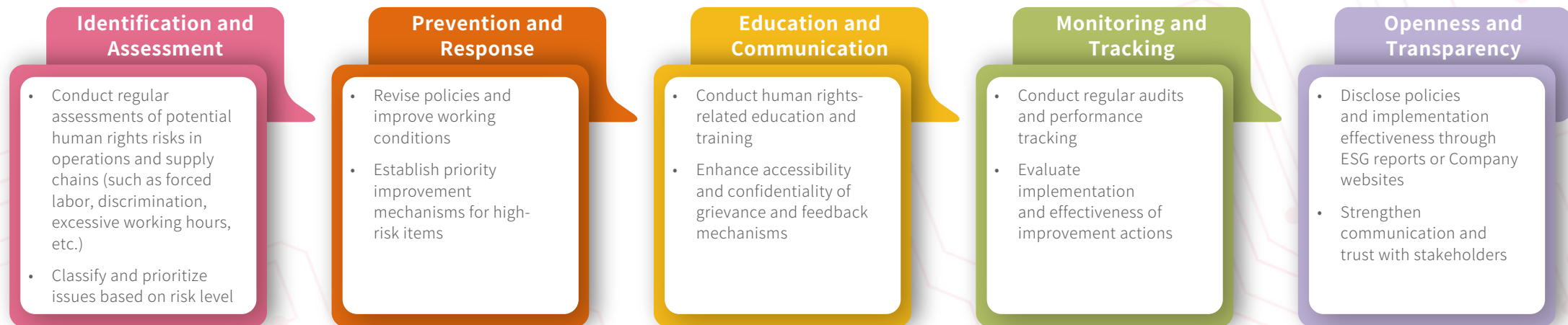
Unitech values the fundamental human rights of employees, and is committed to creating an equal, friendly, and safe work environment. In addition to complying with labor laws in all locations where it operates, Unitech supports and adheres to the United Nations Universal Declaration of Human Rights,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

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

Human Rights Risk Management

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

Human Rights Risk Management Cycle



Human Rights Issue	Risk	Management System	Preventive Action	Mitigation or Remediation
Prohibition of Child Labor and Employment of Young Workers	<ul style="list-style-type: none"> Failure to implement age verification mechanisms, resulting in the mistaken employment of child laborers below the legal age Young workers engaged in high-risk or hazardous work may potentially endanger their physical and mental health and safety 	Employee Management Regulations 5.0 Personnel Appointment	<ul style="list-style-type: none"> Implement employee age verification mechanisms by checking valid identification documents. Provide regular education and training on labor laws and definitions of child labor of various countries. Assign youth workers to appropriate positions and avoid hazardous or harmful tasks. Establish reporting and handling mechanisms to immediately investigate and rectify violations upon discovery. 	<ul style="list-style-type: none"> If child labor is identified, the Company shall immediately terminate the child's employment, prevent them from continuing to engage in any form of labor, and assist them in returning to the formal education system based on the communication and willingness of the child laborer and their families. Strengthen age verification and identity validation mechanisms to ensure that all new hires meet the legal minimum employment age.
Reasonable Working Hours and Leave	<ul style="list-style-type: none"> Overtime work violates local labor regulations Prolonged continuous work violates human rights 	Employee Management Regulations 10.0 Work Regulations	<ul style="list-style-type: none"> Utilize working hour alerts of the HR management system to remind attendance and overtime records. HR department conducts regular internal audits on working hours to track and address anomalies. Overtime requires prior application and approval. 	<ul style="list-style-type: none"> Conduct systematic reviews of violation causes, and promptly adjust workflows or increase manpower. Strengthen the attendance system and overtime control process to prevent accumulation of improper working hours.
Diversity, Equality, and Anti-Discrimination	<ul style="list-style-type: none"> Discrimination based on gender, age, race, or disability in recruitment and promotion Inhumane treatment of employees Unfairness in compensation, promotion, rewards, and training opportunities 	Employee Management Regulations 3.0 Quality/Environment/Information Security/Gender Equality Policy	<ul style="list-style-type: none"> Conduct annual education and training on anti-discrimination, diversity and inclusion. Establish clear diversity and anti-discrimination policies and communicate them to all employees. Review compensation and promotion fairness annually to prevent unjust disparities. Implement fair evaluation standards in recruitment and promotion processes. 	<ul style="list-style-type: none"> Initiate immediate investigations to ensure the facts of the incident are clear and transparent. Impose disciplinary actions on violators according to Company regulations. Provide psychological support and necessary assistance to affected employees. Revise relevant policies and procedures to prevent recurrence. Strengthen employee education to continuously promote a culture of diversity and inclusion.
Prohibition of Forced Labor	<ul style="list-style-type: none"> Employees are forced to work overtime and cannot freely resign. Personal freedom is restricted, such as withholding of identification cards or restriction of movement. Workers' freedom of movement is restricted and are required to remain within the workplace. 	Employee Management Regulations	<ul style="list-style-type: none"> Establish a policy prohibiting forced labor and incorporate it into employee management regulations. Prohibit the withholding of employee documents, wages, or the collection of any form of deposit. Clearly define working hours and overtime mechanisms, and guarantee employees' freedom to resign. 	<ul style="list-style-type: none"> Immediately cease all related improper conduct and initiate investigations into the involved units or personnel. Provide affected workers with assistance measures such as job transfers, resignation support, or repatriation to safeguard their rights and interests. Retroactively compensate withheld wages and offer psychological and legal support. Review and revise internal management and oversight mechanisms to prevent recurrence.

Human Rights Issue	Risk	Management System	Preventive Action	Mitigation or Remediation
Freedom of Association and Collective Bargaining	<ul style="list-style-type: none"> Repressing employees who participate in collective bargaining or labor-management negotiations A lack of transparent communication channels that prevent employees from expressing concerns or asserting rights and interests 	Employee Management Regulations 3.0 Quality/ Environment/ Information Security/Gender Equality Policy	<ul style="list-style-type: none"> Establish policies that explicitly respect freedom of association and collective bargaining rights. Prohibit any suppression or retaliation against participation in labor-management negotiations or labor organizations. Provide formal channels for employees to participate in labor-management meetings or express opinions. 	<ul style="list-style-type: none"> Immediately investigate and cease any interference with or suppression of employees' right to association. Strengthen internal grievance and communication mechanisms to ensure that employees can safely express opinions.
Employee Health and Safety	<ul style="list-style-type: none"> Unsafe working conditions that may cause workplace injuries or occupational diseases. A lack of necessary protective equipment and safety training. Inadequate emergency response measures to properly handle accidents or disasters. 	Employee Management Regulations 3.0 Quality/ Environment/ Information Security/Gender Equality Policy	<ul style="list-style-type: none"> Establish and implement an occupational safety and health management system. Conduct regular workplace risk assessments and safety inspections. Provide employees with necessary protective equipment and safety education and training. Conduct annual emergency response plan drills. 	<ul style="list-style-type: none"> Immediately activate response mechanisms to ensure personnel safety and contain escalation. Provide medical assistance and necessary compensation to affected employees. Investigate incidents to clarify causes and report findings to relevant units. Enhance risk management and retraining in incident-related areas.
Supplier Responsibility	<ul style="list-style-type: none"> Suppliers failing to comply with relevant requirements of the Responsible Business Alliance (RBA) Code of Conduct. Suppliers directly or indirectly using raw materials sourced from conflict mineral regions, failing to ensure responsible sourcing of minerals in the supply chain. 	<ul style="list-style-type: none"> Supplier Corporate Social Responsibility Code of Conduct Unitech Sustainable Supply Chain Management Policy 	<ul style="list-style-type: none"> Require suppliers to sign the Supplier Corporate Social Responsibility Code of Conduct, committing to adhere to relevant standards regarding environmental protection, labor rights, business ethics, and supply chain responsibility. Conduct semi-annual supplier evaluations to assess overall performance in quality, delivery, environmental, safety and health, and social responsibility. Arrange on-site audits or document reviews annually for suppliers with low evaluation scores or potential risks to strengthen risk management and continuous improvement mechanisms. Required suppliers to disclose the origin of minerals used according to the "Conflict Minerals Reporting Template (CMRT)" and further drive upstream supply chain disclosure. 	<ul style="list-style-type: none"> Suppliers refusing to sign or failing to comply with the Code will be given a improvement period and guidance. Those failing to make improvements by the deadline will be placed on a cooperation risk list and eliminated when necessary. Suppliers failing to meet evaluation standards will receive warning notices and be required to submit improvement plans. Implementation effectiveness will be tracked subsequently to ensure continuous advancement. When significant deficiencies are identified during audits, the Company will require improvements by the deadline and conduct follow-up reviews. Failure to address deficiencies may result in downgrading, suspension of trading, or termination of cooperation, depending on the severity of the situation. Suppliers with incomplete disclosure or disputed mineral sourcing will be required to submit and implement improvement plans within a specified timeframe. Should compliance remain unmet by the deadline, the Company will develop alternative material solutions and engage in communication and negotiation with customers based on the extent of product impact.

Human Rights Policy Education and Grievance Mechanism

To deepen all employees' understanding and practical implementation of human rights protection, Unitech comprehensively promotes labor rights policy advocacy. Relevant educational content is formally incorporated into the Company's annual meetings to strengthen systematic learning mechanisms. Course content covers prohibitions against child labor and forced labor, gender equality and anti-discrimination, reasonable working hours and leave rights protection, as well as the establishment and accessibility of complaint and redress mechanisms. This comprehensively conveys the Company's high priority and clear stance on human rights issues. The cumulative human rights training for 2024 totaled 164 hours, demonstrating employees' high regard for and understanding of human rights issues.

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

I. Internal Reporting and Grievance Channels

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

II. External Reporting Channels

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

Hours of Human Rights Policy Training and Promotion

Year	2022	2023	2024
Number of trainees	0	298	329
Training hours	0	149	164.5
Average hours	0	0.5	0.5

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

In 2024, Unitech received no human rights-related complaints, experienced no incidents of human rights violations or regulatory penalties, and faced no customer complaints or litigation arising from human rights issues. The Company will continue deepening internal and external stakeholders' understanding and engagement with human rights issues. Through education and training, communication platforms, and oversight mechanisms, it implements human rights protection as a core value of sustainable corporate governance.

Year	2022	2023	2024
Receipt of any human rights-related complaints	0	0	0
Incidents of human rights violations or penalties imposed by competent authorities	0	0	0
Customer complaints or litigation arising from human rights issues	0	0	0

Acceptance of Reporting

Review and Processing

Follow-up and Improvement

Prohibition of Child Labor

Unitech strictly adheres to international labor rights standards and relevant local regulations, and resolutely prohibits any form of child labor, forced labor, or human trafficking. We are committed to safeguarding the basic human rights and labor dignity of employees. The Company's Employee Management Regulations explicitly prohibit the employment of individuals below the legal minimum working age (16 years old). New hires are required to present valid identification documents upon reporting for duty to verify age and employment eligibility and prevent inadvertent hiring of workers under the age of 16.

To enhance employees' awareness and prevention of child labor issues, the Company incorporates policies prohibiting child labor and relevant regulations into new employee training programs. These topics are also covered in annual human rights education sessions, assisting employees in identifying potential risks and understanding proper reporting procedures, so as to strengthen correct concepts and practical response capabilities for preventing child labor in the workplace. In 2024, no instances of child labor were identified at any operational sites of Unitech.

Prohibition of Forced Labor and Human Trafficking

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

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

In addition, through labor rights risk monitoring, the Company regularly reviews risk conditions of all units to proactively identify potential human rights infringement. In 2024, no incidents of child labor, forced labor, or human trafficking occurred at any operational sites of Unitech, demonstrating the Company's strong commitment and tangible achievements with respect to human rights protection.

Year	2022	2023	2024
Number of Child Labor, Human Trafficking, and Forced Labor Monitoring	4	4	4
Number of Incidents in All Operational Sites	0	0	0

Career Development and Leadership Support Actions for Female Employees

To advance the career development and leadership potential of female employees, Unitech actively fosters a gender-equal and inclusive workplace environment. Through training and support programs, we empower female employees to continuously develop their professional and managerial competencies. The Company assigns female managers as instructors and mentors, and plans and promotes career development courses tailored for female employees. These programs cover diverse aspects, including workplace communication, emotional management, team member interaction, decision-making skills, and leadership cultivation, thereby enhancing female employees' confidence and workplace competitiveness.

In addition to course training sessions, Unitech also promotes a mentorship system and female employee exchange platforms. These initiatives encourage cross-departmental dialogue and knowledge transfer, helping female employees overcome workplace bottlenecks. Moreover, timely career counseling and growth advice are provided to strengthen their participation and influence within the technology sector. In 2024, the Company held a leadership training session for female managers. Experienced senior female executives shared practical management insights and leadership perspectives to assist current and potential female managers in refining leadership effectiveness, enhancing organizational contributions, and increasing career advancement opportunities.

Diversity, Equality, and Inclusion

Unitech respects diversity and gender equality, while prioritizing employee well-being. The Company conducts annual promotion and education and training on Diversity, Equity & Inclusion (DEI) for all employees, covering gender equality and sexual harassment prevention, anti-discrimination and fair treatment, accessibility and disability inclusion, as well as cross-cultural understanding and global workplace diversity. These initiatives strengthen awareness of respecting diversity, combating discrimination, and fostering an inclusive culture to cultivate an open and inclusive workplace environment.

Furthermore, in accordance with the provisions of the People with Disabilities Rights Protection Act, Unitech actively collaborates with competent authorities to provide employment opportunities for individuals with disabilities and is committed to providing a friendly and accessible workplace environment. At the Taiwan Headquarters and U.S. operational sites, the Company has installed accessible ramps, barrier-free restrooms, designated parking spaces, and water dispensers and elevators equipped with Braille-labeled buttons to improve and support the working conditions of employees with disabilities.

The Company also proactively gathers feedback through irregular communication and survey mechanisms to understand the actual needs of employees with disabilities regarding the work environment, equipment usage, and support measures, and incorporates these opinions into subsequent improvement plans. At the same time, regular inspections and maintenance of accessibility facilities are conducted to ensure that all equipment functions properly and safely, thereby providing a stable and friendly workplace environment. In 2024, the Taiwan Headquarters employed a total of 2 hearing-impaired employees, including one with severe hearing loss and one with mild hearing loss. To facilitate their workplace integration, the Company provides instant messaging tools and visual cueing devices, along with suitable work environment and clear job instructions. Moreover, basic communication training is offered to department employees to enhance interaction efficiency. The HR department regularly provides care and tracks their needs to continuously refine related support measures.

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



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

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

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

Prevention and Monitoring Actions

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

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

Complaint Investigation Procedures and Protection of Parties Involved

Upon receiving a formal complaint, the Company will establish a “Sexual Harassment Complaint Review Committee” within five business days. This committee comprises representatives from relevant departments including Human Resources, Legal Affairs, and Occupational Safety and Health. It is responsible for investigating the complaint and handling it confidentially to protect the privacy and personal rights of both the complainant and the respondent. The Company strictly prohibits any unit or individual from retaliating against, harassing, or otherwise targeting the complainant in any form. The Company ensures the complainant’s personal information and the details of the complaint remain confidential. If the investigation confirms the allegations are substantiated, disciplinary actions will be taken in accordance with Company work rules, and the incident will be documented in personnel records. Follow-up tracking and effectiveness evaluations will be conducted to prevent recurrence of similar incidents or retaliatory behavior. If criminal liability is involved, the Company will assist the affected party in filing a legal complaint.

During the investigation period, the Company will prioritize adjusting the complainant’s workstation, schedule, or work area according to their preference. If necessary, temporary job reassignment or department transfer may be arranged to minimize contact between the complainant and the perpetrator, thereby preventing secondary harm. Additionally, the Company offers flexible remote work options to help complainants reduce on-site stress. A dedicated contact person is established as the complainant’s sole liaison, preventing them from having to interact with the perpetrator or related personnel.

Under confidentiality principles, the Company provides free psychological counseling and legal assistance services to support complainants in restoring emotional stability and fully understanding their rights and interests. To further protect complainants, Unitech strictly prohibits any form of retaliation, harassment, or improper treatment. Verified instances of retaliation will be severely punished according to internal regulations. The HR department continuously monitors the complainant’s work status and mental health, providing additional support resources when necessary to ensure they can work in a safe and supportive environment.

To deepen employees’ understanding and prevention awareness regarding relevant issues, Unitech continues to conduct education and training on preventing sexual harassment and unlawful infringement in the workplace. The curriculum covers the definition of sexual harassment, common behavioral patterns, internal complaint channels, and investigation procedures. Additionally, a dedicated complaint email address is available: contacthr@tw.ute.com, enabling employees and job applicants to report issues and receive timely processing.

As of 2024, the Company did not receive any complaints related to sexual harassment, discrimination, or unlawful infringement in the workplace. Unitech will continue to build a diverse, friendly, and inclusive work environment through system establishments, education and training, and cultural advocacy, fully implementing human rights protections at the workplace.

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



Labor-Management Meetings

Unitech places great importance on communication and collaboration with its employees. Although no labor union has been established and no formal collective bargaining agreement has been signed currently, the Company consistently upholds the principles of integrity, equality, and cooperation to actively promote labor-management harmony. The Company's Taiwan Headquarters has established labor-management meetings in accordance with regulations, creating a robust two-way communication mechanism. The ratio of labor and management representatives complies with local legal requirements. Labor representatives are democratically elected by employees for a term of four years. Labor-management negotiation meetings are held at least quarterly to extensively gather employee opinions, actively respond to concerns, and continuously improve labor-management issues. Currently, a total of 8 employees serve as labor representatives at the Taiwan Headquarters, representing 2.35% of the total employees. Through the labor-management meeting mechanism, the Company regularly reviews human resource management processes such as resignations, retirements, and organizational changes to prevent potential labor disputes. It commits to providing at least four weeks' advance notice to all employees in the event of significant operational changes, ensuring that employees' rights and interests are fully protected.

Number of Management Representatives	Number of Labor Representatives	Management Representatives as a Percentage to Employees (%)
8	8	2.35%

Diverse Communication Channels

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

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

Operation of the Employee Welfare Committee and Benefit Programs

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

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

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

Holiday Care: Festival bonuses or holiday gifts

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

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

Employee Satisfaction Survey

Unitech values employee feedback. In addition to holding regular labor-management meetings to maintain effective communication channels, the Company conducts periodic group-wide employee satisfaction surveys. These surveys serve as a crucial basis for understanding employee perceptions of overall Company operations, cultural recognition, and commitment levels. The survey covers a number of key indicators, including: work environment, job responsibilities, compensation and reward systems, fairness and promotion opportunities, benefit programs, personal career development, teamwork atmosphere, performance management, growth indicators, behavior, and ethical integrity. A total of 233 questionnaires were collected for the survey, extensively gathering employee opinions and suggestions. The results were compiled and provided to department heads as a reference for organizational improvement and management optimization.

In response to employee feedback, the Company not only focuses on addressing common concerns and implementing systematic improvements, but also actively pays attention to the diverse needs of individual employees. The aim is to balance the expectations of the majority, while providing a platform and support mechanisms for individuals to realize their personal value. Unitech embraces a “people-oriented” approach as the core principle for sustainable development. Through continuous system improvements and resource investments, we enhance employee satisfaction, organizational recognition, and retention, collectively creating a stable, trusting, and growth-oriented work environment.

Survey Content	Average Score
Work Environment and Systems	3.81
Company Culture and Values	4.15
Development and Communication	4.08
Overall Evaluation	4.11

Operating Locations	Number of Surveyed Employees	Employee Satisfaction	Aspects of Employee Feedback
Taiwan	182	3.71	Enhancing flexibility in employee and family care arrangements, advancing compensation growth and benefits, and promoting diverse employee development and learning programs
Europe and America	31	3.96	Accelerating new product launches and enhancing innovation and R&D capabilities, advancing compensation growth and employee diversity development, and ensuring workplace safety and comfort
Asia-Pacific	20	4.20	Deepening understanding of product market dynamics and formulating marketing strategies, prioritizing employee relations and communication, and improving administrative efficiency
Total	233	4.04	





5.2 Talent Attraction and Retention

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

Workforce Distribution

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

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

As of the end of 2024, Unitech's global workforce totaled 425 employees, with males accounting for 61% and females approximately 39%. In 2024, the Company employed 3 individuals with disabilities, meeting the quota stipulated by the People with Disabilities Rights Protection Act (statutory requirement: 3 employees; actual employment: 3 employees; for 1 employee with severe disabilities hired in accordance with the regulations, the person shall be calculated as two). We will continue exploring inclusive job designs and supportive measures to expand employment opportunities for disadvantaged groups.



Distribution by Employee Age, Gender, Region, and Diversity

Category	2022		2023		2024		
	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage	
Age	Under 30 Years Old	73	17.89%	58	14.25%	68	16.00%
	30 to 50 Years Old	263	64.46%	255	62.65%	263	61.88%
	51 Years Old and Above	72	17.65%	94	23.10%	94	22.12%
Gender	Male	259	63.48%	257	63.14%	260	61.18%
	Female	149	36.52%	150	36.86%	165	38.82%
Region	Taiwan	327	80.14%	341	83.79%	343	80.70%
	Europe and America	56	13.73%	46	11.30%	58	13.65%
	Asia-Pacific	25	6.13%	20	4.91%	24	5.65%
Diversity	Domestic Employees	376	92.15%	369	90.67%	374	88.00%
	Foreign Employees	29	7.11%	34	8.35%	48	11.29%
	Indigenous Peoples	1	0.25%	2	0.49%	1	0.24%
	Employees with Disabilities	2	0.49%	2	0.49%	2	0.47%

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

Unitech adheres to fair and competency-based hiring principles, selecting candidates based on professional capabilities, practical experience, and job suitability, without discrimination based on gender. The overall male-to-female employee ratio in 2024 was 1.62:1. Additionally, full-time employees accounted for 99.13% of the total workforce in 2024, representing an increase of approximately 1.77% compared to 2023 (97.36%). This demonstrates the Company's ongoing optimization of human resource allocation, with positive trends in overall workforce stability and retention rates. These developments contribute to operational stability and knowledge accumulation within the Company.

By Employment Category

Region	Employment Category		2022		2023		2024	
			Female	Male	Female	Male	Female	Male
Taiwan	Employment Contract	Permanent Employment	108	201	122	218	131	211
		Temporary Employment	3	15	0	1	0	1
		Non-Guaranteed Hours	0	0	0	0	0	0
	Employment Type	Full-Time	108	201	119	213	130	210
		Part-Time	3	15	2	7	1	2
	Europe and America	Employment Contract	Permanent Employment	19	37	18	28	22
Temporary Employment			0	0	0	0	0	0
Non-Guaranteed Hours			0	0	0	0	0	0
Employment Type		Full-Time	12	34	11	26	15	34
		Part-Time	7	3	7	2	7	2
Asia-Pacific		Employment Contract	Permanent Employment	13	12	10	10	12
	Temporary Employment		0	0	0	0	0	0
	Non-Guaranteed Hours		0	0	0	0	0	0
	Employment Type	Full-Time	13	12	10	10	12	12
		Part-Time	0	0	0	0	0	0

Number of Employees and Percentage by Gender for (1) Management, (2) Technical Staff, and (3) Other Employees in 2024

Gender Ratio by Employee Category		Female	Male	Total
Management (Supervisor Positions)	Number of Employees	18	62	80
	Percentage	4.23%	14.59%	18.82%
Technical Staff (Professional Technical Level)	Number of Employees	46	141	187
	Percentage	10.82%	33.18%	44.00%
General Employees	Number of Employees	101	57	158
	Percentage	23.77%	13.41%	37.18%
Total	Number of Employees	165	260	425
	Percentage	38.82%	61.18%	100.00%

Non-Employee Workers in 2024

Category	Scope of Services (Job Type)	Number of Employees	Contract Terms
Human Resources Agency	Human Resources Agency for Short-term Staffing	3	Agency Service Contract
Cleaning	Office Environment Cleaning	5	Cleaning Service Contract
Security	Office Access Control, Security Inspections	28	Security Service Contract

Percentage of Senior Executives Hired from Local Residents

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

The Company defines “senior management” as assistant managers and above who possess decision-making authority and steer operational development within the organization. In 2024, Unitech achieved a 100% in hiring local residents for senior management positions, demonstrating the Company’s commitment to developing local talent. Through multicultural integration and global business strategies, Unitech enhances organizational decision-making quality and competitiveness.

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

Region	2022	2023	2024
Taiwan	12	11	10
Europe and America	2	2	1
Asia-Pacific	1	1	1
Total	15	14	12

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

Talent Recruitment

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

With respect to recruitment, Unitech actively seeks outstanding talent across various fields through diverse channels. These include job search websites, social media, campus recruitment events, internship programs, professional headhunters, employee referrals, university partnerships, and internal job postings to attract promising R&D and technical professionals. The Human Resources Department also periodically publishes job openings on regional recruitment platforms, and adhere to government regulations throughout the hiring process. We uphold principles of transparency, merit-based selection, and fairness to ensure high reliability and consistency in talent recruitment. In 2024, Unitech hosted a total of 4 campus recruitment events and 1 job fair.

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

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

Furthermore, Unitech actively cultivates campus partnerships and local talent development by promoting industry-academia collaboration programs, internship opportunities, and graduate training initiatives. This builds a diverse talent pool to meet critical human resource needs for future operational expansion and R&D innovation. In 2024, Unitech hired a total of 87 new employees globally.

Number and Percentage of New Hires

Unitech actively invests resources to attract and retain talent from diverse backgrounds, aiming to leverage the positive organizational influence of recruiting outstanding and promising professionals to support the human resources required for sustainable corporate development. In 2024, Unitech hired total of 87 new employees, achieving a new hire rate of 17.61%. The majority of new hires were young to middle-aged employees, with an equal gender distribution (42 males, 45 females), demonstrating the Company’s efforts to gender equality in recruitment.

Year	2022		2023		2024	
	Female	Male	Female	Male	Female	Male
Age						
	Under 30 Years Old	23 4.28%	69 12.85%	32 5.70%	67 12.12%	22 4.45%
30 to 50 Years Old	24 4.47%	28 5.21%	24 4.34%	20 3.62%	21 4.25%	17 3.44%
	51 Years Old and Above	1 0.19%	2 0.37%	0 0.00%	2 0.36%	2 0.40%
Total	48 8.94%	99 18.43%	56 10.13%	89 16.10%	45 9.10%	42 8.50%
	New Hire Rate %	27.37%		26.22%		17.61%

Note 1: New hires include mid-way departures, temporary employees, and part-time employees.

Note 2: New hire rate calculation = Total number of new hires for the current year / (Number of employees at the end of the previous year + Total number of new hires for the current year).

Number and Percentage of Resigned Employees

The total number of employee departures in 2024 was 77, resulting in an overall turnover rate of 15.91%. The Company continues to conduct exit interviews with departing employees to understand their reasons for leaving. Survey results indicated the primary reasons for departure included: personal career planning, family considerations, and poor job adaptation, etc. To reduce turnover rate and strengthen employee retention, the Company has implemented the following response measures:

- ✓ Expanding onboarding and on-the-job training programs to help employees adapt quickly to their roles.
- ✓ Strengthen mid-level managers' communication and leadership skills to enhance team cohesion.
- ✓ Implement a new employee care system and mentor support program to alleviate initial adaptation pressures.

Year	2022		2023		2024	
	Female	Male	Female	Male	Female	Male
Age	20	43	27	70	10	20
	3.91%	8.40%	4.94%	12.80%	2.07%	4.13%
Under 30 Years Old	20	32	20	15	15	23
	3.91%	6.25%	3.66%	2.74%	3.10%	4.75%
30 to 50 Years Old	3	4	4	3	3	6
	0.59%	0.78%	0.73%	0.55%	0.62%	1.24%
51 Years Old and Above	43	79	51	88	28	49
	8.41%	15.43	9.33%	16.09%	5.79%	10.12%
Total	23.83%		25.41%		15.91%	
Turnover Rate %	23.83%		25.41%		15.91%	

Note 1: Departing employees include those who resign, are dismissed, laid off, or retire, as well as temporary employees and part-time employees.

Note 2: Turnover rate calculation = Total number of departing employees for the current year / (Number of employees at the end of the previous year + Total number of new hires for the current year).

Diversity

Percentage of Minority or Disadvantaged Groups Hired

Year	2022		2023		2024	
	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
Percentage of Minority or Disadvantaged Groups Hired	3	0.74%	3	0.98%	3	0.71%

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

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

Year	2022		2023		2024	
	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
Percentage of Minority or Disadvantaged Groups Hired	0	0%	0	0%	0	0%

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

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

Region	2022		2023		2024	
	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
Taiwan	12	20.34%	11	17.19%	16	21.92%
Europe and America	5	38.46%	5	38.46%	3	27.27%
Asia-Pacific	1	16.67%	1	16.67%	1	16.67%

Note 1: The percentage is calculated as the number of female employees in mid-to-senior management positions / the total number of mid-to-senior management positions.

Note 2: Mid-to-senior management is defined as manager level and above.

Salary and Benefits

Salary and Rewards

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

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

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

Unitech's Remuneration Policies

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

Unadjusted Average Gender Pay Gap Ratio

Operating Locations	Category	2022		2023		2024		
		Female	Male	Female	Male	Female	Male	
Taiwan	Direct	1	0	1	0	1	0	
	Indirect	Supervisors	1.05	1	1.11	1	1.05	1
		General Employees	0.76	1	0.66	1	0.78	1
The United States	Direct	-	-	-	-	-	-	
	Indirect	Supervisors	0.79	1	0.70	1	0.90	1
		General Employees	0.94	1	0.76	1	0.74	1
The Netherlands	Direct	-	-	-	-	-	-	
	Indirect	Supervisors	0.40	1	0.44	1	0.43	1
		General Employees	0.56	1	0.72	1	0.50	1
Japan	Direct	-	-	-	-	-	-	
	Indirect	Supervisors	0.76	1	0.80	1	0.63	1
		General Employees	0.73	1	0.68	1	0.83	1
China	Direct	-	-	-	-	-	-	
	Indirect	Supervisors	0.72	1	0.72	1	0.71	1
		General Employees	0.92	1	0.99	1	0.95	1

Note: 1. Based on male employees.

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

Gender and Local Basic Wage Ratio in 2024

Region	Taiwan		The United States		The Netherlands		Japan		China	
	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
Ratios of Wage Compared to Local Minimum Wage	1.74	2.39	1.93	2.29	1.13	2.29	2.15	3.13	2.98	4.81
Local Minimum Wage in 2024	New Taiwan Dollar \$27,470		US Dollar \$2,816		Euro \$2,070		Japanese Yen \$195,384		Renminbi \$2,030	

Promoting Pay Equity

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

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

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

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

Unit: NT\$ Thousands

Item	2022	2023	2024
Total Salary of Full-Time Employees Not Holding Managerial Positions	232,477	241,090	261,633
Number of Full-Time Employees Not Holding Managerial Positions	278	278	302
Average Salary of Full-Time Employees Not Holding Managerial Positions	836	867	866
Median Salary of Full-Time Employees Not Holding Managerial Positions	733	761	803

Minimum Notice Periods Regarding Operational Changes

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

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

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

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

Indicator / Ratio	2022	2023	2024
Ratio of the annual total salary of the highest-paid individual in the organization to the median annual total salary of other employees in the organization (excluding that highest-paid individual)	6.63	6.02	6.84
Ratio of the percentage increase in the annual total salary of the highest-paid individual in the organization to the percentage increase in the median annual total salary of other employees in the organization (excluding that highest-paid individual)	25.97	(1.52)	3.61

Note 1: Ratio = Total annual salary of highest-paid individual / Median total annual salary of all employees (excluding highest-paid individual)

Note 2: Median Employee = Median Salary of Full-Time Employees Not Holding Managerial Positions

Employee Benefits

Retirement System

Unitech values the basic rights of every employee. From the date of employment, we process social insurance enrollment and pension contributions in accordance with local regulations in each region, ensuring comprehensive protection for employees throughout their careers and beyond retirement. In 2024, the Company contributed NT\$14,214 thousand to the Bureau of Labor Insurance as pension reserves. Subsidiaries included in the consolidated financial statements also recognized pension and basic pension insurance expenses totaling NT\$4,876 thousand. By implementing the retirement security system, the Company demonstrates its commitment to employee welfare and sustainable employment.

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

Benefit Measures

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

Benefit Measures	Benefit Items
Comprehensive Insurance Coverage	<ol style="list-style-type: none"> 1. Labor Insurance, National Health Insurance 2. Labor Pension Contributions 3. Employee group insurance (including life insurance/accident insurance/medical insurance/cancer insurance) 4. Dependent group insurance (including medical insurance/cancer insurance/accident insurance)
Leisure Activities	<ol style="list-style-type: none"> 1. Periodic employee trips and gatherings to foster companionship 2. Annual travel subsidies 3. Year-end parties or spring parties with employee lucky draws 4. Annual outstanding employee awards and long-service employee awards 5. Holiday gifts, Dragon Boat Festival/Mid-Autumn Festival coupons, birthday coupons
Growth and Development	<ol style="list-style-type: none"> 1. Comprehensive internal education and training (new employee orientation/professional courses/management training, etc.) 2. Graduate school tuition subsidies 3. External training opportunities for skill enhancement
Employee Care	<ol style="list-style-type: none"> 1. Wedding gift 2. Hospitalization condolence payment 3. Disability condolence payment 4. Funeral grant 5. Regular health checkups/occasional health seminars

Benefit Measures	Benefit Items
Education and Training	<ol style="list-style-type: none"> On-the-job training subsidies Executive education subsidies (EMBA) Internal instructor fees
Family-Friendly	<ol style="list-style-type: none"> Childbirth gift Baby's full moon gift Childcare allowance Flexible working hours Breastfeeding rooms
Other Benefits	<ol style="list-style-type: none"> Club activity funding (basketball club, running club, aerobics club, badminton club, cycling club, etc.) Complimentary scooter/car parking spaces Partner vendor discounts and corporate group purchase programs Field staff parking and fuel allowances/business phone call subsidies Meal allowances

Parental Leave

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

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

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

Statistics on Parental Leave	2022			2023			2024		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
Number of employees eligible for unpaid parental leave (a)	8	27	35	9	24	33	8	23	31
Number of employees who actually applied for unpaid parental leave (b)	1	3	4	2	0	2	2	1	3
Unpaid parental leave application rate (b/a)	13%	11%	11%	22%	0%	6%	25%	4%	10%
Number of employees expected to return to work in the year upon the expiration of the unpaid parental leave (c)	1	3	4	1	0	1	1	1	2
Number of employees who actually returned to work in the year upon the expiration of the unpaid parental leave (d)	0	2	2	1	0	1	1	1	2
Reinstatement rate upon the expiration of the unpaid parental leave (d/c)	0	67%	50%	100%	0%	100%	100%	100%	100%
Number of employees who applied for unpaid parental leave and actually returned to work in the previous year (e)	2	0	2	0	2	2	1	0	1
Number of employees who applied for unpaid parental leave in the previous year and continued working for one year after reinstatement (f)	2	0	2	0	2	2	1	0	1
Unpaid parental leave retention rate (f/e)	100%	0%	100%	0%	100%	100%	100%	0%	100%
Number of newborns	2	9	11	2	5	7	3	5	8

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

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

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



5.3 Talent Cultivation and Development

Talent Cultivation and Education and Training

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

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

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



▶ **New Employee Training**

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

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

▶ **Professional Competency Training**

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

▶ **Management Competency Training**

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

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

▶ **General Course Training**

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

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

Unitech continuously fosters a proactive learning environment, encouraging employees to actively participate in various training courses related to work practices or career development. This approach strengthens professional competencies, enhances work efficiency, and promotes long-term personal growth. In 2024, the total number of hours employees participated in work or career-related training exceeded 4,000 hours, with an average of approximately 0.92 hours of training per employee.

Year	2022	2023	2024
Number of trainees	659	1,703	4,223
Course hours	851	1,909	3,882
Average hours	1.29	1.12	0.92



Training Status of Each Region of the Group

Year	2022				2023				2024			
Region	Taiwan	Europe and America	Asia-Pacific	Total	Taiwan	Europe and America	Asia-Pacific	Total	Taiwan	Europe and America	Asia-Pacific	Total
Number of trainees	656	3	0	659	1,701	2	0	1,703	3,469	586	168	4,223
Total hours	830	21	0	851	1,861	48	0	1,909	3,393	405	84	3,882
Average hours	1.27	7.00	0	1.29	1.09	24.00	0	1.12	0.98	0.69	0.5	0.92



Training Status by Rank and Gender

Year		2022						2023						2024					
Item		Number of trainees		Training hours		Average hours		Number of trainees		Training hours		Average hours		Number of trainees		Training hours		Average hours	
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
Rank	Managerial roles	4	5	65	36	16.13	7.20	26	113	37	158	1.43	1.40	192	624	238	540	1.24	0.87
	Non-managerial roles	273	377	350	400	1.28	1.06	628	936	709	1,005	1.13	1.07	1,584	1,823	1,209	1,895	0.76	1.04
Total		277	382	415	436	1.50	1.14	654	1,049	746	1,163	1.14	1.11	1,776	2,447	1,447	2,435	0.81	0.99

Note: Average training time per employee = Total training hours / Total number of employees who participated in training

Employee Personal Development and Career Planning

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

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

Actions to Promote Internal Mobility

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

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

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

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

Through this standardized process, Unitech not only enhances human resource efficiency, but also strengthens employees' recognition with and commitment to the Company, thereby fostering a long-term growth environment. In 2024, a total of 5 employees applied for internal transfers and overseas assignments.

Performance Evaluation System

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

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

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



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

Goal tracking at the middle of the year: Through one-on-one coaching and feedback, employees gain clarity on improvement areas. Together, they establish performance improvement goals and action plans to boost competency and strengthen performance.

Performance evaluation at the end of the year: Supervisors conduct comprehensive evaluations based on employees' annual performance, goal attainment, and overall contributions, assigning corresponding performance ratings according to established Company standards.

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

Performance Evaluation Results of the Group

Region	Employee Category	2022		2023		2024	
		Female	Male	Female	Male	Female	Male
Taiwan	Managerial roles	11	38	11	40	13	43
	Non-managerial roles	95	153	102	159	90	154
	Total	106	191	113	199	103	197
Europe and America	Managerial roles	5	8	5	8	3	8
	Non-managerial roles	10	20	11	17	7	23
	Total	15	28	16	25	10	31
Asia-Pacific	Managerial roles	1	4	1	4	1	4
	Non-managerial roles	10	9	9	9	9	6
	Total	11	13	10	13	10	10

Note 1: Management positions are defined as manager level or higher roles.

Note 2: The performance evaluation coverage rate is 100% (excluding employees with less than three months of employment).





5.4 Workplace Health and Safety

5.4.1 Promoting Health and Care

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

Key health care initiatives of the Company are as follows:

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

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

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

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

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

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

Employee Health Management

Unitech prioritizes employee physical and mental well-being and disease prevention, continuously promoting diverse health management measures to create a healthy and sustainable workplace environment. The Company arranges annual health checkups for all employees, collaborating with regional teaching hospital medical teams to provide on-site services at each office and plant. This helps employees monitor their health status and identify potential risks in advance. In 2024, a total of 356 employees participated in health checkups, achieving a 100% participation rate.

The checkups cover general assessments (height, weight, blood pressure, waist circumference), ophthalmic evaluation (visual acuity and color vision), hearing tests, bone density measurement, urine analysis and renal function, chest X-ray, blood and lipid panel analysis, cardiac function (such as electrocardiogram), and physical examination by physicians, providing a comprehensive assessment of individual health risks. In addition to legally mandated items, in 2024, we further provided cancer screenings (such as mammograms and tumor marker) and abdominal or thyroid ultrasound examinations that exceed legal requirements, enhancing early detection and subsequent management of critical illnesses.

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



► Regular Health Checkups

Item	Female		Male		Total	Follow-up Tracking	
	Group Checkups	Group Checkups	Self-arranged Checkups	Self-arranged Checkups		Nurse Follow-up	Physician Consultation
Number of Individuals Eligible for Health Checkups	137		219		356	Nurse Follow-up	Physician Consultation
Actual Number of Individuals Receiving Health Checkups	137	216	3		356	60	16
Participation Rate %	100%	98.63%	1.37%		100.00%	–	–

Note 1: Number of Individuals for Health Checkups include annual health checkups for current employees and health checkups for new employees.

Note 2: The “group checkup” method involves the Company commissioning hospitals to conduct group examinations at the Company; “self-arranged checkups” refer to employees visiting hospitals for advanced checkups.

Note 3: The Company fully covers the cost of employee health checkups.

Item	Female	Male	Total
Number of Individuals for General Health Checkups	137	214	351
Number of Individuals for Special Health Checkups*	-	5	5
Total	137	219	356

* Employees working in noisy environments

Health Check-ups Superior to Regulatory Standards in 2024

Cancer Screening		Ultrasound	
Implemented Items	Number of Participants	Implemented Items	Number of Participants
Liver Cancer (Tumor Markers)	293	Thyroid	290
Colorectal Cancer (Tumor Markers)	293	Carotid Artery	289
Lung Cancer (Tumor Markers)	288	Upper Abdomen	295
Stomach Cancer (Tumor Markers)	241	Gynecological	108
Pancreatic Cancer (Tumor Markers)	289	Prostate	183
Fecal Occult Blood Test	272	Breast (Aged ≥40)	62

Group Insurance Benefits

Unitech prioritizes the physical and mental well-being of employees alongside employment security. We continuously provide employees with comprehensive group insurance benefits, helping mitigate financial risks associated with medical expenses and unexpected incidents, while enhancing safety and welfare during employment. In 2024, the Company has extended group insurance coverage to all full-time employees, including life insurance, accident insurance, general medical insurance, and cancer medical insurance. All related premiums are fully covered by the Company.

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

Year	2022	2023	2024
Total Number of Insured Persons	309	333	340
Number of Claims Filed	27	34	48

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

Types of Claims	2024
Death (non-work-related)	1
Illness (including childbirth)	25
Accident (non-work-related)	14
Accident (work-related)	8
Total	48

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

Four Major Health Prevention Programs

To implement workplace health management and mitigate potential risks, Unitech designs and implements systematic preventive measures based on occupational safety and health regulations and the “Four Major Health Prevention Programs”. We actively safeguard employees' physical and mental well-being and workplace safety, while continuously fostering a friendly environment that enhances work efficiency and employee satisfaction. In 2024, based on the tracking results of the Four Major Health Prevention Programs, Unitech conducted ergonomic hazard interviews with 5 employees. Additionally, 2 employees at risk of potential illnesses due to abnormal workloads underwent interviews, and follow-up management mechanisms were initiated. For employees with health concerns, the Company has arranged for occupational physicians to conduct further interviews and case tracking. Based on physician recommendations, adjustments to workloads or operational methods have been made to mitigate potential health threats at the workplace.

Type	Program Content	Implementation Effectiveness in 2024
Ergonomic Hazard	To reduce the risk of musculoskeletal injuries caused by prolonged repetitive tasks or poor work postures, the Company continues to provide ergonomically designed work equipment and tools. Professional personnel assist in conducting work posture assessments and offering adjustment recommendations. Through regular occupational health checkups, awareness campaigns, and health training, employees' self-awareness and prevention capabilities regarding ergonomic risks have been effectively enhanced.	In 2024, a total of 284 questionnaires were collected. Among these, 44 individuals were identified as having potential ergonomic risks. Up follow-up arrangements, 5 employees were scheduled for individual interviews and guidance.
Illnesses Triggered by Abnormal Workloads	To address physical and mental abnormalities caused by working hours, intensity, or psychological stress, the Company has established an automated risk early-warning system. This system implements tiered management through shift scheduling controls, flexible rest periods, and health risk classification. Occupational physicians provide consultations, guidance, and follow-up tracking for potentially high-risk employees. This is supplemented by fatigue and stress management courses to help employees maintain optimal physical and mental well-being.	In 2024, a total of 275 questionnaires were collected, preliminarily identifying 10 individuals requiring care. Occupational physicians conducted interviews with 2 employees, completing relevant consultations and follow-up recommendations.
Prevention of Unlawful Infringement in the Workplace	The Company implements risk prevention and management in accordance with the “Regulations on the Prevention and Management of Unlawful Infringement Against Personnel in the Course of Duty”. It has established the “Regulations on Whistleblowing, Complaints, Suggestions, and Employee Participation Feedback Management” and the “Regulations for the Prevention, Complaint, and Disciplinary Action of Sexual Harassment” to implement workplace safety protection mechanisms. These include establishing diverse complaint channels, building an internal whistleblowing system with dedicated handling procedures, and enhancing education and training on identifying and responding to inappropriate behaviors such as sexual harassment and bullying, in order to continuously strengthen compliance and human rights awareness among employees.	In 2024, a total of 295 employees completed education and training on prevention of unlawful infringement in the workplace, covering topics such as sexual harassment prevention, complaint handling, and workplace ethics.
Maternal Health Protection	The Company prioritizes and cares for the health needs of female employees during pregnancy and postpartum return-to-work periods. For employees who are pregnant or within one year postpartum, we conduct health hazard identification and job suitability assessments. When necessary, we provide protective measures such as work adjustments, environmental improvements, or job reassignments to help them balance work and health, thereby ensuring their health and safety in the workplace.	In 2024, based on health risk classification results, a total of 3 employees in early pregnancy and 1 employee within one year postpartum received maternal health care and risk management assessments.

Workplace Health Actions to Prevent Repetitive Strain Injury (RSI)

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

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

Potential RSI Risk Units	Job Description	Prevention and Improvement Actions
Assembly Operators	Assembling parts, repetitive manual operations, prolonged standing or sitting work	<ul style="list-style-type: none"> Adjust workstation height and provide ergonomic chairs Rotate between workstations to reduce repetitive movement frequency Provide stretching exercise guidance and scheduled break reminders
Quality Inspection Personnel	Product appearance inspection and testing operations, repetitive bending and pressing motions	<ul style="list-style-type: none"> Design ergonomic inspection workstations Adjust workflow and station positioning Offer vision and musculoskeletal health consultations by nurses
Shipping Unit Personnel	Picking, packing, repetitive lifting, and labeling tasks	<ul style="list-style-type: none"> Introduce assistive devices (trolleys, lift platforms, etc.) Optimize shipping routes to reduce distances Schedule breaks and stretching exercises during work
Data Processing and Administrative Staff	Prolonged computer use with concentrated mouse and keyboard operation	<ul style="list-style-type: none"> Provide adjustable office equipment (keyboard trays, monitor stands, etc.) Set system rest reminders Offer posture training sessions

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

Electronic Bulletin Board “Employee Wellness Tips” Health Promotion Information



Family-Friendly and Maternal Protection Measures

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

The Company offers comprehensive fertility and childcare support packages, including childbirth allowance, baby's full moon gift, childcare allowances, and paid childcare leave or unpaid childcare leave in compliance with local regulations. In addition, starting in 2025, employees with children under 3 years old will receive age-based childcare allowances to substantially alleviate financial pressures during the childcare period.

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

Friendly Workplace Environment	Breastfeeding Room	Equipped with comprehensive facilities, including refrigerators, sofas, hand sanitizer, and emergency call buttons, providing a comfortable and convenient space.
Friendly Measures	Pregnancy Care	<ul style="list-style-type: none"> Occupational health nurses arrange consultations with physicians and conduct regular follow-ups for pregnant employees. Arranged pregnancy interviews with 3 individuals in 2024
	Postpartum Care	<ul style="list-style-type: none"> Occupational health nurses arrange consultations with physicians and conduct follow-ups for postpartum employees. Arranged postpartum interviews with 1 individual in 2024
	Postpartum Support	<ul style="list-style-type: none"> Provide 1 baby's full moon gift after childbirth. Unpaid childcare leave (applicable to both male and female employees).

Flexible Work Arrangements

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

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

First Aid Personnel Training

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

Employee Health Promotion Activities

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

In 2024, the health promotion themes covered disease prevention, self-care, healthy diet, infectious disease control, cancer prevention, food safety, workplace issues, etc. The Company also promotes earthquake preparedness education and safety policy awareness to enhance overall safety consciousness among employees. To strengthen workplace ethics and human rights protection, the Company offers courses such as "Friendly Workplace and Sexual Harassment Prevention" and "Prevention of Unlawful Infringement in the Workplace". The course content is tailored by job level to enhance all employees' awareness and ability to prevent workplace misconduct.

Activities or Awareness Programs	Type	Implementation Effectiveness in 2024
Health Awareness	Intranet Announcements	24 Articles
Friendly Workplace and Prohibition of Sexual Harassment	Bulletin Boards in All Office Areas	1 Article Per Office Area
Prevention of Unlawful Infringement in the Workplace	Lectures	32 Participants
Prevention of Workplace Sexual Harassment and Other Unlawful Infringement (Part 1)	Online Academy	295 Participants
Prevention of Workplace Sexual Harassment and Other Unlawful Infringement (Part 2)	Online Academy	295 Participants
Prevention of Workplace Sexual Harassment and Other Unlawful Infringement (For Supervisors)	Online Academy	51 Participants

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

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

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

Highlights of Aerobics Club and Hiking Club



自律神經失調

自律神經失調並非一種疾病，而是一種生理表現。根據國內統計，每 100 名國人中有超過 15 個人，曾為自律神經失調所苦，其中又以女性族群較多，男女比例大約為 3:7。

【定義】 交感神經與副交感神經無法相互調節時，就會發生自律神經失調。

【成因】 環境壓力（工作、家庭、生活等）、作息不規律、天生性格特質(A 型人格)。

【症狀】 (多樣化，每個人症狀大不同)

交感神經

- 心跳變快
- 體溫上升
- 肌肉收縮

副交感神經

- 心跳下降
- 血壓下降
- 呼吸變慢
- 促進消化

【高危險群】

- 個性壓抑
- 急躁易怒
- 責任感重
- 抗壓性低
- 完美主義
- 得失心
- 個性固執
- 常擔憂
- 不自信

【飲食 4 重點，預防自律神經失調】

- 1 均衡飲食**
深綠蔬菜、雞蛋、全穀類、堅果類、水果等
- 2 吃低氧化學營養**
藍莓、蔓越莓、黑莓、櫻桃、維生素 C、維生素 E 等
- 3 咖啡因避免過量**
建議每日咖啡因含量每天不超過 300 毫克
- 4 這些食物少吃**
甜食、炸物、油條、滷味、醃漬物、加工品

【五種營養素，有助改善自律神經失調】

- 維生素 B**：維持神經系統功能，改善睡眠神經衰弱。
- 維生素 C**：幫助神經系統調節壓力。
- 鈣質**：調節神經傳導物質釋放，可穩定情緒。
- 鎂**：穩定情緒，調節神經系統功能。
- 鎂**：減少神經發炎，緩解焦慮與失眠。

資料來源： 柳登奇美醫院家庭醫學部張榮哲醫師、台大醫院臨床心理中心曾心怡心理師、中山醫學大學附設醫院職業衛生護理中心、日本元氣診所許崇恩醫師、劉思好營養師、馬鳳吟營養師、Heho 健康

5.4.2 Occupational Safety and Health Management

Corporate Responsibility and Core Value

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

Occupational Health and Safety Management System

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

1. Scope of Application

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

2. Steps of Implementation

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

3. Health Checkups and Care

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

Occupational Hazard Prevention

1. Hazard Risk Assessment

To effectively prevent occupational hazards and reduce workplace risks, Unitech has established a systematic hazard identification and risk management process based on the "Hazard Identification and Risk and Opportunity Assessment Management Procedures". Annually, each department conducts a comprehensive inventory of hazard factors and risk assessments based on their respective activities, operational procedures, equipment usage, and chemical handling. The scope includes but is not limited to:

- Mechanical equipment operation hazards (e.g., pinching, crushing, cuts)
- Ergonomic risks (e.g., poor posture, heavy lifting)
- Chemical exposure risks (e.g., alcohol, solder fumes)
- Physical hazards (e.g., high temperatures, noise, inadequate lighting)
- Abnormal work environment conditions (e.g., poor ventilation, slippery floors)

2. Hazard Risk Management

Hazard assessment results are categorized based on the likelihood and severity of risk occurrence. For high-risk items, corresponding risk control strategies and preventive measures are immediately formulated. Clear key performance indicators (KPIs) and tracking indicators are established, with relevant departments responsible for implementation and verification.

3. Control Measures

Control measures formulated may include: engineering improvements (e.g., installing protective covers, enhancing ventilation systems), operational adjustments (e.g., personnel rotation systems), education and training (e.g., high-risk operational guidelines), and enhanced personal protective equipment. All risk control and improvement actions are integrated into the Company's Occupational Safety and Health Management Plan. The Occupational Safety and Health Department oversees implementation and effectiveness verification. Through a continuous improvement process, all risks are effectively controlled within acceptable limits to achieve the Company's "Zero Accident" management objective.

Comprehensive Risk Level Score = Severity × Hazard Occurrence Frequency × Risk Control Effectiveness

Comprehensive Risk Level Score Response Measures:

Risk Value Range	Risk Level	Description and Response Measures
0.2~9.6	Opportunity	Acceptable. Make continuous improvement to enhance performance.
10~48	Low Hazard	No additional controls are temporarily required. It is advised to consider implementing improvements that enhance control effectiveness without incurring additional costs.
51.2~128	Hazard	Control measures to reduce risk should be implemented within a specified timeframe. However, related factors such as required costs must be measured.
153.6~320	Risk	Operations must not proceed until risk is mitigated. Risk mitigation measures should be implemented promptly.

Risk Control Cycle Verification:



Employee Safety Protection

- Establishment of the Occupational Safety and Health Unit

To ensure the workplace safety and physical and mental well-being of all employees, and to effectively prevent occupational accidents and various hazardous incidents, the Company has established an “Occupational Safety and Health Unit”. This unit is fully responsible for workplace risk identification, hazard control, abnormal incident tracking, and continuous improvement management. All operations comply with the Occupational Safety and Health Act and relevant regulations.

- Operational Methods

1. Potential Hazard Assessment and Risk Management

The Occupational Safety and Health Unit conducts quarterly consolidated analyses and monitoring records of potential hazards and risk sources identified across all operational areas. These are prioritized based on risk level and potential impact to serve as the basis for subsequent improvement and preventive measures.

2. Occupational Safety and Health Management Meetings

The meetings are held quarterly to discuss proposals based on implementation status or reviews recent workplace injury incidents to develop improvement measures for other units’ reference, thereby reducing the occurrence of accidents. It also promotes relevant occupational safety and health regulations to enhance employees’ awareness and understanding of workplace safety.

3. Occupational Injury Incident Follow-Up

Conduct detailed post-incident tracking and root cause analysis for occupational injuries occurring at all workplaces within the past three months. Issue “Deficiency Improvement Notices” targeting primary accident causes and management deficiencies. Department supervisors are responsible for proposing concrete, feasible corrective actions and preventive measures, and specifying completion deadlines and responsible parties.

The Occupational Safety and Health Unit is responsible for continuously monitoring the implementation of corrective actions, and confirming that all anomalies have been properly addressed before closing the case.

4. Inspection of Potential Hazards

For abnormal conditions identified during site audits or daily inspections that may pose potential hazards to employees, such as failed equipment protection mechanisms, incomplete warning signs, or inadequate environmental ventilation, deficiency notices are also issued with follow-up tracking to ensure implementation of preventive measures. The results of these reviews and improvements are regularly compiled and analyzed. The information is shared with other departments as a reference for safety management. Through information sharing and knowledge transfer, we continuously strengthen safety culture, establish a safety and health management mechanism based on “full participation and continuous improvement”, reduce occupational hazard risks, and safeguard the stability and sustainable development of Company operations.

List of Risk Items and Response Measures:

Risk Content Description	Response Measures
Commuting accidents during employee travel to and from work	<ol style="list-style-type: none"> 1. Irregular case study campaigns 2. Encourage increased use of public transportation
Slips and falls in pantry rooms and restrooms	<ol style="list-style-type: none"> 1. Install anti-slip mats and ventilation systems 2. Daily random inspections and cleaning 3. Warning signs, education and training, regular inspections
Inadequate lighting in the work environment	<ol style="list-style-type: none"> 1. Adopt energy-efficient lighting fixtures 2. Regular maintenance
Electrical leakage and electrocution (including static electricity) in the work environment	<ol style="list-style-type: none"> 1. Grounding/anti-static wristbands/anti-static slippers/anti-static clothing 2. Operating standards, signage, education and training, regular inspections
Electrical leakage and electrocution (including static electricity) from machinery and equipment	<ol style="list-style-type: none"> 1. Emergency power-off safety devices 2. Machinery and equipment maintenance, regular inspections
Cuts, pinches, entanglement, crushing, and other injuries caused by operating machinery and equipment	<ol style="list-style-type: none"> 1. Protective gloves 2. Emergency stop switch 3. Education and training, maintenance, regular inspections 4. First aid kit
Burns caused by operating hot air guns/desoldering stations	<ol style="list-style-type: none"> 1. High-temperature resistant gloves 2. Designated work areas 3. Safety operation signage, education and training 4. First aid kit
Misuse of alcohol or liquid sprays	<ol style="list-style-type: none"> 1. Use labeled transfer bottles 2. Safety operation signage 3. First aid kit

Risk Content Description	Response Measures
Injuries from twisting or cutting during disassembly	<ol style="list-style-type: none"> 1. Purchase disassembly tools 2. Safety operation signage 3. First aid kit
Inhalation of fumes during welding operations	<ol style="list-style-type: none"> 1. Install ventilation equipment and soldering station protective covers 2. Operation signage, education and training, regular inspections
Injuries from improper work postures	<ol style="list-style-type: none"> 1. Procure ergonomic desks and chairs with adequate seating space 2. Post signs encouraging periodic stretching breaks
Non-ionizing radiation exposure	<ol style="list-style-type: none"> 1. Purchase certified laptops and monitors 2. Purchase certified microwaves and other electronics 3. Operation signage, education and training, regular inspections
Illness from contaminated drinking water	<ol style="list-style-type: none"> 1. Regular maintenance of water dispensers 2. Immediately cease use if odor detected 3. Post signs prohibiting cleaning items in water dispensers
Falling objects or personnel during warehouse/pallet/material handling operations	<ol style="list-style-type: none"> 1. Stacking materials in baskets must not exceed specified height 2. Exercise caution when retrieving items 3. Education and training
Injuries from operating trolleys/hydraulic trucks	<ol style="list-style-type: none"> 1. Slow down to avoid excessive force 2. Maintain safe distances 3. Regular maintenance (e.g., tires, hydraulic trucks)
Injuries from operating machinery due to high/low temperature contact	<ol style="list-style-type: none"> 1. Protective gloves 2. Emergency stop switch 3. Education and training, maintenance, regular inspections 4. First aid kit

Reducing Employee Hazards

1. *Equipment Operation Management System*

To ensure operational safety and stable equipment performance during the operation of various machinery, the Company has implemented a comprehensive equipment operation management system. All personnel responsible for operating mechanical, electrical, or specialized equipment must undergo complete professional education and practical training, and pass an assessment before being authorized to operate the equipment.

Training Content: Training covers equipment structure, operating procedures, emergency response protocols, safety precautions, and fault identification. Comprehensive training records are maintained for audit and traceability purposes.

Personal Protective Equipment: Personnel entering operational areas must wear compliant personal protective equipment (such as safety shoes, protective gloves, safety goggles, and hearing protection). Protection must be applied strictly according to operational requirements and risk assessment results.

Standard Operating Procedures: The Company has established Standard Operating Procedures (SOPs) for all equipment types. These provide employees with operational guidelines to minimize human error and accident risks.

2. *Emergency Stop Switch and Safety Inspections*

All control panels are equipped with an Emergency Stop Switch, positioned within immediate reach of operators to ensure rapid activation during emergencies, safeguarding personnel and equipment safety. Critical safety features such as emergency stop switches, control panel indicator lights, and alarms are included in regular inspection and functional testing items. Dedicated units conduct periodic checks, maintain inspection records, and promptly address any abnormalities.

3. *Regular Equipment Maintenance and Replacement Plan*

Regular maintenance and servicing are performed on the equipment itself. Inspection items include, but are not limited to: checking for damaged or loose belts, abnormal motor noises, and proper cooling system operation. This ensures the equipment maintains optimal performance and safety standards during prolonged operation. A replacement plan is also established for aging equipment to prevent safety concerns arising from operational abnormalities due to deterioration.

4. *Education and Training and Drills*

In compliance with regulatory requirements, the Company has established a comprehensive education and training system aimed at enhancing employees' knowledge of safety and health, as well as their disaster prevention and response capabilities. This fosters a corporate culture of "prevention first, safety foremost."

New hires undergo basic occupational safety and health training upon employment, covering general labor environmental, safety, and health knowledge, workplace risk identification, personal protective equipment usage, and emergency response procedures.

Personnel engaged in specialized operations (e.g., work at heights, suspended operations, electrical work, hazardous machinery operation) receive mandated specialized safety training as required by regulations. The Company continuously monitors validity periods and retraining requirements.

In addition to basic training, the Company annually conducts the following courses based on its training plans: occupational safety and health on-the-job training (including regulatory updates and practical case studies), fire response drills (simulating disaster scenarios and emergency evacuation procedures), occupational hazard prevention awareness campaigns, globally harmonized system (GHS) and chemical labeling recognition, and major abnormal incident case studies and improvement strategy meetings. Courses are delivered through lectures, drills, assessments, and hands-on practice. An electronic training record management system is established for audit purposes, ensuring comprehensive training coverage and compliance for all personnel.

By integrating continuous education with on-site management, we aim to effectively enhance employees' self-management capabilities and hazard identification skills, thereby reducing workplace accident rates.

Emergency Stop Switch for Various Equipment



Unitech prioritizes workplace safety and health by establishing the Emergency Response Procedures Manual. The Manual clearly regulates disaster severity classifications, response protocols, and evacuation routes within the plant, enabling employees to take swift and appropriate actions during emergencies. The Company also collaborates with local fire departments to conduct regular fire drills and evacuation exercises. Annual disaster prevention awareness campaigns cover scenarios including fires, typhoons, floods, earthquakes, and infectious disease prevention, thereby enhancing the emergency response capabilities and risk awareness of all employees.

With respect to new employee training, Unitech’s Taiwan Headquarters incorporates the “Labor Safety and Environmental Protection Guidelines” into the orientation program. In 2024, a total of 2 sessions were held, with a total of 37 participants. In addition, annual fire drills are conducted in compliance with local regulations. In 2024, a total of 2 sessions were implemented, with a cumulative total of 165 participants completing safety and health education and training and evacuation drills. Furthermore, the Company regularly conducts “General Labor Safety and Health Education and Training”, covering topics such as general safety management, chemical handling guidelines, radiation safety, emergency response, and first aid practices. In 2024, a total of 268 participants completed the training, thereby enhancing all employees’ safety protection knowledge and practical operational skills to foster a safe and healthy work environment.

Number of Participants	2022	2023	2024
Labor Safety and Environmental Protection Training	28	48	37
Fire Drill and First Aid Training	154	155	165
Education and Training on General Labor Safety and Health	222	261	268



Occupational Hazard Statistics

Unitech continuously monitors and records occupational safety data annually based on the definition of occupational accidents under the Occupational Safety and Health Act and in accordance with statistical indicators published by the Global Reporting Initiative (GRI). The Company uses this data to assess and track workplace safety conditions, serving as the basis for continuous improvement in occupational safety management. In 2024, Unitech recorded 5 occupational accidents or work-related injuries across all global operational sites.

Various Data	2022			2023			2024		
	Taiwan	Europe and America	Asia-Pacific	Taiwan	Europe and America	Asia-Pacific	Taiwan	Europe and America	Asia-Pacific
Total Work Hours	580,249	101,131	42,966	603,215	100,124	40,997	536,579	90,386	52,901
Number of Recordable Occupational Injuries (Note 1)	2	0	0	1	0	0	5	0	0
Total Recordable Incident Rate (TRIR) (Note 2)	0.69	0	0	0.33	0	0	1.66	0	0
Occupation Disease Rate (ODR) (Note 3)	0	0	0	0	0	0	0	0	0
Loss Days	0.5	0	0	0	0	0	9.5	0	0
Loss Day Rate (LDR) (Note 4)	0.17	0	0	0	0	0	3.15	0	0
Absenteeism Rate (AR) (Note 5)	0.000007	0	0	0	0	0	0.0001	0	0
Total Number of Work-Related Fatalities	0	0	0	0	0	0	0	0	0
Work-Related Fatality Rate	0	0	0	0	0	0	0	0	0

Note 1: Pursuant to the Occupational Safety and Health Act, occupational diseases, injuries, disabilities, or deaths caused by workplace structures, machinery, equipment, raw materials, materials, chemicals, gases, vapors, dust, or work activities, as well as other occupational factors, are classified as “work-related” injuries. Such injuries shall be included in the calculation of the disabling injury frequency rate and disabling injury severity rate. “Non-work-related” injuries, such as commuting traffic accidents, are excluded from these calculations.

Note 2: Calculation of Total Recordable Incident Rate (TRIR): $\text{Number of Recordable Occupational Injuries} / \text{Total Work Hours} \times 200,000$

Note 3: Calculation of Occupation Disease Rate (ODR): $\text{Number of Occupational Disease Incidents} / \text{Total work hours} \times 200,000$

Note 4: Calculation of Loss Day Rate (LDR): $\text{Total Loss Days} / \text{Total Work Hours} \times 200,000$

Note 5: Calculation of Absenteeism Rate (AR): $\text{Total Absentee Hours} / \text{Total Work Hours} \times 100\%$

Chemicals Management

To ensure the safe and compliant management and use of chemical substances (such as tin wire and alcohol) in production activities at the plant, Unitech has established the Chemical Management Procedure Manual as the basis for chemical usage and risk control. This Procedure Manual covers the complete management process for chemicals, from procurement, storage, and use to discharge and subsequent waste disposal, and provides relevant personnel with specific guidance on operational safety.

Management Items	Implementation Content
Chemical Procurement	The procurement unit must request and confirm the latest version of the Safety Data Sheet (SDS) from suppliers to understand the hazards of chemicals and necessary response measures. The designated unit is responsible for compiling and regularly updating the Company-wide chemical inventory, and establishing a centralized database accessible to all departments to ensure transparent and consistent information.
Chemical Storage	All chemicals must be stored in designated areas compliant with relevant regulations and safety standards. These areas shall feature clear warning signage and emergency response equipment (such as leakage containment kits and firefighting equipment), along with adequate ventilation and protective facilities.
Usage and Transportation Management	Strict area control procedures are implemented during chemical usage and transportation. On-site personnel are required to record and inspect usage quantities and discharge volumes, ensuring traceability of chemical usage. SDS must be readily available at workstations for immediate inquiries. This enables employees to understand proper chemical usage, potential hazards, and personal protective measures, in order to effectively enhance their self-management and risk prevention capabilities.
Special Operation Area Ventilation System	For specialized operations such as soldering, the Company designates dedicated work areas equipped with necessary warning signage and local ventilation systems. This ensures that fumes and harmful gases generated during operations are promptly and effectively discharged. Personal protective equipment (such as protective hoods or masks) is provided to operators to minimize inhalation risks. Ventilation equipment undergoes regular functional inspections, including startup operation checks, ventilation efficiency testing, and filter cleaning or replacement, to ensure sustained optimal performance. Furthermore, to minimize prolonged exposure to hazardous substances, a regular rotating work schedule is implemented to distribute exposure loads for personnel.

Ventilation Equipment and Regular Inspections



Avoid Prolonged Exposure to Hazardous Substances

Management Measures	Explanation
Environmental Control	Enhance ventilation and conduct regular inspections of ventilation equipment
Regular Personnel Rotation	Periodically rotate workstations to distribute exposure hours
Personal Protective Equipment	Provide and regularly update masks, gloves, safety goggles, etc.

Environmental Emergency Response Measures

To prevent accidental leakage, spillage, or dispersion of hazardous substances during operations that could lead to environmental pollution, equipment damage, or personal injury, Unitech has established comprehensive Emergency Response Procedures in accordance with relevant regulations and internal risk assessments. These procedures ensure swift containment and minimization of damage during abnormal incidents.

1. Pipeline and Tank Rupture Response Measures

- Immediately halt all related operations and shut off the leak source to prevent expansion.
- Rapidly deploy initial containment and collection measures on-site to contain spilled liquids and prevent spread.
- Activate the emergency notification system immediately, and alert on-site supervisors and safety personnel to assist with handling.
- Verify that personnel are wearing appropriate personal protective equipment (PPE).
- Investigate the cause of the incident and promptly repair damaged pipelines or equipment. Operations may only resume after equipment is restored to a safe and normal state.
- Following incident resolution, conduct site cleanup and restoration, along with subsequent improvement reviews. Record the handling process in the emergency response form for future prevention reference.

2. Chemical Spill Response Measures

- Chemicals must be stored in sealed containers with lids. Regularly inspect container integrity and maintain proper sealing at all times to prevent hazards from gas volatilization or liquid leakage.
- All chemical usage areas must have corresponding Safety Data Sheets (SDS) readily available and clearly posted. This ensures proper handling according to SDS instructions during leakage.
- Chemical storage and usage areas must be equipped with appropriate emergency response equipment. Regularly inspect its availability and integrity.
- In the event of a chemical spill, personnel must wear appropriate personal protective equipment. Conduct initial containment, collection, and cleanup based on the chemical's properties. Classify and package spilled materials and waste according to regulations, then arrange for disposal by a qualified waste removal contractor.
- Initiate area evacuation procedures when necessary to ensure personnel safety. Notify relevant competent authorities based on the scale of incidents.

To effectively reduce the risk of hazardous material leakage, the Company continuously implements the following preventive measures:

- Regularly inspect the integrity of pipelines, tanks, valves, and other equipment, incorporating these checks into the annual maintenance plan.
- Enhance employee education and training and conduct regular hazardous material leakage response drills to improve on-site emergency preparedness.
- Strengthen hazardous substance management systems by continuously updating chemical inventories and storage area configurations to ensure compliance with relevant regulations.
- Establish hazardous substance contingency plans, and conduct regular drills and revisions to ensure response procedures are feasible and practical.

Through these emergency response measures and preventive management, Unitech is committed to building a safe working environment, reducing risks of environmental pollution and personnel injury, and ensuring operational safety and sustainable corporate development.

Chemical Spill Response Drill



Noise Protection Measures

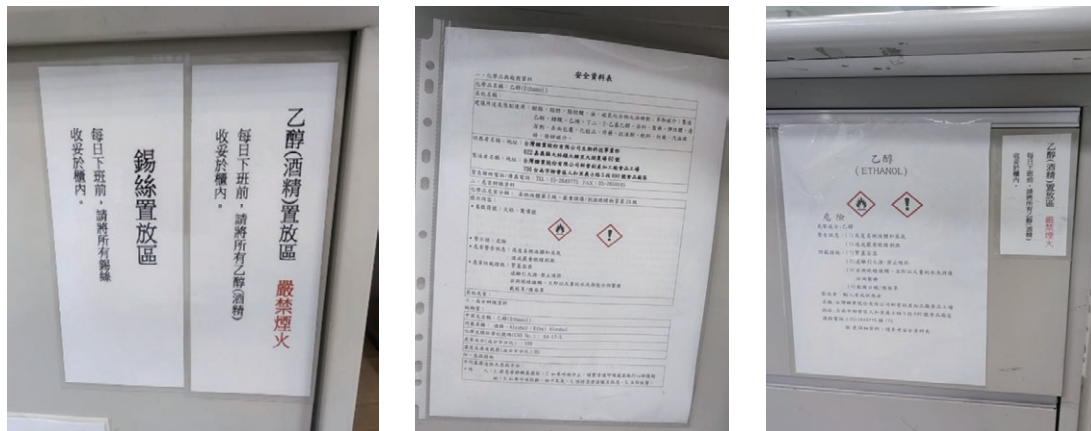
For high-noise work environments exceeding legal standards, noise warning signs are prominently displayed at the entrances, and personal protective equipment such as earplugs and earmuffs is provided for employee use. Similarly, for such high-risk operations, a personnel rotation system is implemented to protect employees' hearing health.

Specific Health Checkup Items

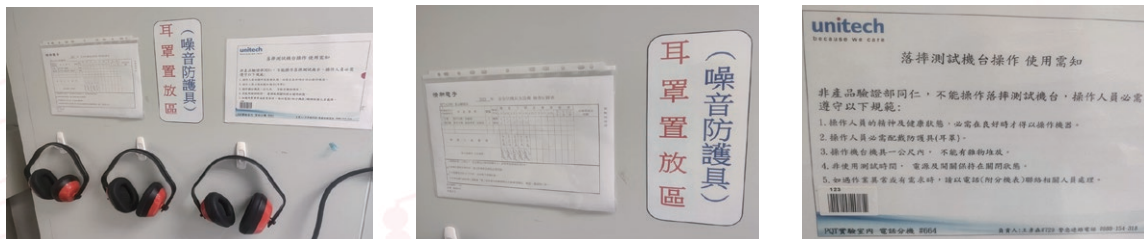
To safeguard employee physical and mental health, the Company arranges annual general health checkups for all employees. For personnel engaged in specialized operations (e.g., chemicals handling, noise exposure), legally mandated specific health checkups are conducted. Dedicated nursing staff track results and manage abnormalities, referring individuals for further medical evaluation when necessary. Relevant health consultations and occupational safety education are also provided.

Through the implementation of these measures, the Company is committed to creating a safe, healthy, and compliant work environment, ensuring employee well-being and sustainable operational development.

Chemical Storage Areas and Safety Warning Signs:



Noise Protection Equipment and Regular Inspections



Emergency Response Measures

1. Emergency Response Procedures

To effectively mitigate potential damage and impacts from unexpected incidents on the environment, employee safety, and Company assets, Unitech has established the Emergency Response Procedures in accordance with relevant regulations and risk assessment results. These procedures serve as the standard guidelines and operational basis for emergency response. The procedures cover all stages, including disaster prevention, notification, response, evacuation, recovery, and review, ensuring swift action and effective control of incidents to minimize damage during emergencies.

2. Emergency Response Team

The Company has established an “Emergency Response Team” composed of designated personnel from each department. Responsibilities are clearly defined and assigned to individuals, covering functions such as fire response, medical emergency care, information reporting, on-site evacuation, and back-end office support. All team members undergo relevant emergency response training and are thoroughly familiar with their scope of duties and response procedures to ensure they can swiftly assume their positions and execute response tasks when incidents occur.

3. Comprehensive Emergency Response Drills

To enhance all employees' disaster response capabilities, the Company conducts a “Comprehensive Emergency Response Drill” every six months. A total of 2 sessions were held in 2024, simulating various emergency scenarios (such as fires, chemical leakage, earthquakes, etc.) through on-site drills. Drills include:

- ✓ Firefighting equipment operation training (e.g., fire extinguishers, fire hydrants, emergency sprinkler systems)
- ✓ Evacuation and escape route simulations (based on plant layout)
- ✓ Standard Operating Procedure (SOP) drills (e.g., disaster reporting, emergency team mobilization, first aid protocols).

These drills not only enhance employees' familiarity with and practical skills in emergency response procedures, but also simultaneously test the real-time responsiveness and effectiveness of the plant's firefighting equipment and alarm systems. This includes verifying normal water pressure, ensuring warning devices emit correct signals, and confirming escape routes remain unobstructed, so as to conduct necessary improvements and reinforcements.

4. Review and Improvement

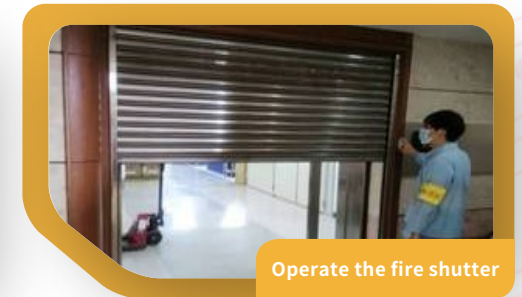
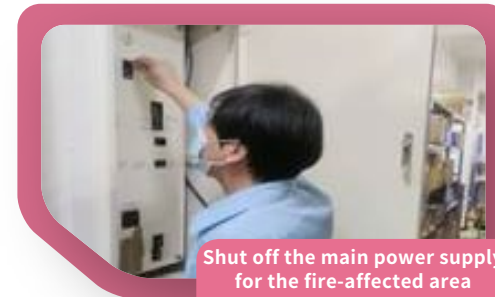
Following each drill, a review meeting is conducted to review and address issues and shortcomings identified during the drill. Findings are incorporated into the next improvement plan to enhance overall disaster response resilience and strengthen on-site personnel's alertness and reaction capabilities.

Through systematic response mechanisms and regular on-site drills, Unitech is committed to creating a safe and stable work environment, further safeguarding the lives of all employees and ensuring the continuity of business operations.

Emergency Response Drills

1. Conduct comprehensive emergency response drills at least twice a year to enhance employees' emergency response capabilities.
2. Fire evacuation and fire extinguisher training are conducted at least once every six months to ensure employees are familiar with escape routes and the proper use of fire extinguishers.
3. The General Affairs Department conduct monthly inspections of firefighting equipment, and complete inspection checklists for filing to ensure proper functioning of the equipment.
4. Annually commission qualified institutions to conduct fire safety inspections, and submit inspection reports to local fire authorities to ensure the effectiveness and safety of firefighting equipment.
5. Fire equipment layout diagrams are posted at the plant and near the primary entrances and exits for employee reference, so as to enhance safety awareness.
6. To mitigate potential losses, the Company maintains fire insurance coverage to safeguard operational stability.

Comprehensive Emergency Response Drills:



Occupational Safety Notification Procedures

To ensure prompt reporting and response mechanisms following incidents, and to reduce the risk of recurrence through subsequent reviews and preventive measures, the Company categorizes incidents based on severity into “General Incidents (including traffic accidents)” and “Major Incidents,” establishing distinct notification and handling procedures respectively.

General Incidents (including traffic accidents) – Any unexpected incident or bodily injury (e.g., falls, cuts, minor burns, traffic accidents) occurring in any form to personnel from any Company department during work duties must be immediately reported by the affected individual or witness to their supervisor. Upon receiving notification, the supervisor must report the incident facts and basic information (e.g., time, location, personnel, preliminary status) to the Occupational Safety and Health Unit (hereinafter referred to as the OSH Unit) within 12 hours for initial handling and record-keeping.

The OSH Unit must complete the incident investigation report within two weeks upon the incident. The report shall include:

- Analysis of the incident sequence and causes,
- Interview records of involved parties and witnesses,
- Supporting on-site photographs and relevant information,
- Concrete countermeasures and recommendations to prevent recurrence.

The aforementioned investigation report will be incorporated into safety education and training materials as practical case studies for all employees at the plant. This aims to enhance hazard identification and self-management capabilities to prevent similar incidents from recurring.

Major Incidents – The following situations shall be deemed major occupational incidents requiring immediate activation of emergency response procedures in accordance with the Emergency Response Procedures:

- Accidents resulting in death or serious injury,
- Incidents involving fire, explosion, or large-scale leakage,
- Incidents causing mass casualties or significant property damage.

In the event of a major accident, the first-response supervisor at the scene shall immediately implement the following emergency measures:

1. Immediately photograph the accident scene to preserve evidence and prevent loss of critical evidence.
2. Activate the emergency notification mechanism and contact the OSH Unit immediately.
3. Except for necessary first aid and disaster mitigation measures, preserve the accident scene intact. Do not move or damage the scene without permission from the prosecuting authority, judicial police, or labor inspection agency to facilitate subsequent investigation and clarification of responsibility.

Upon receiving notification, the OSH Unit must complete statutory reporting procedures within 8 hours, including:

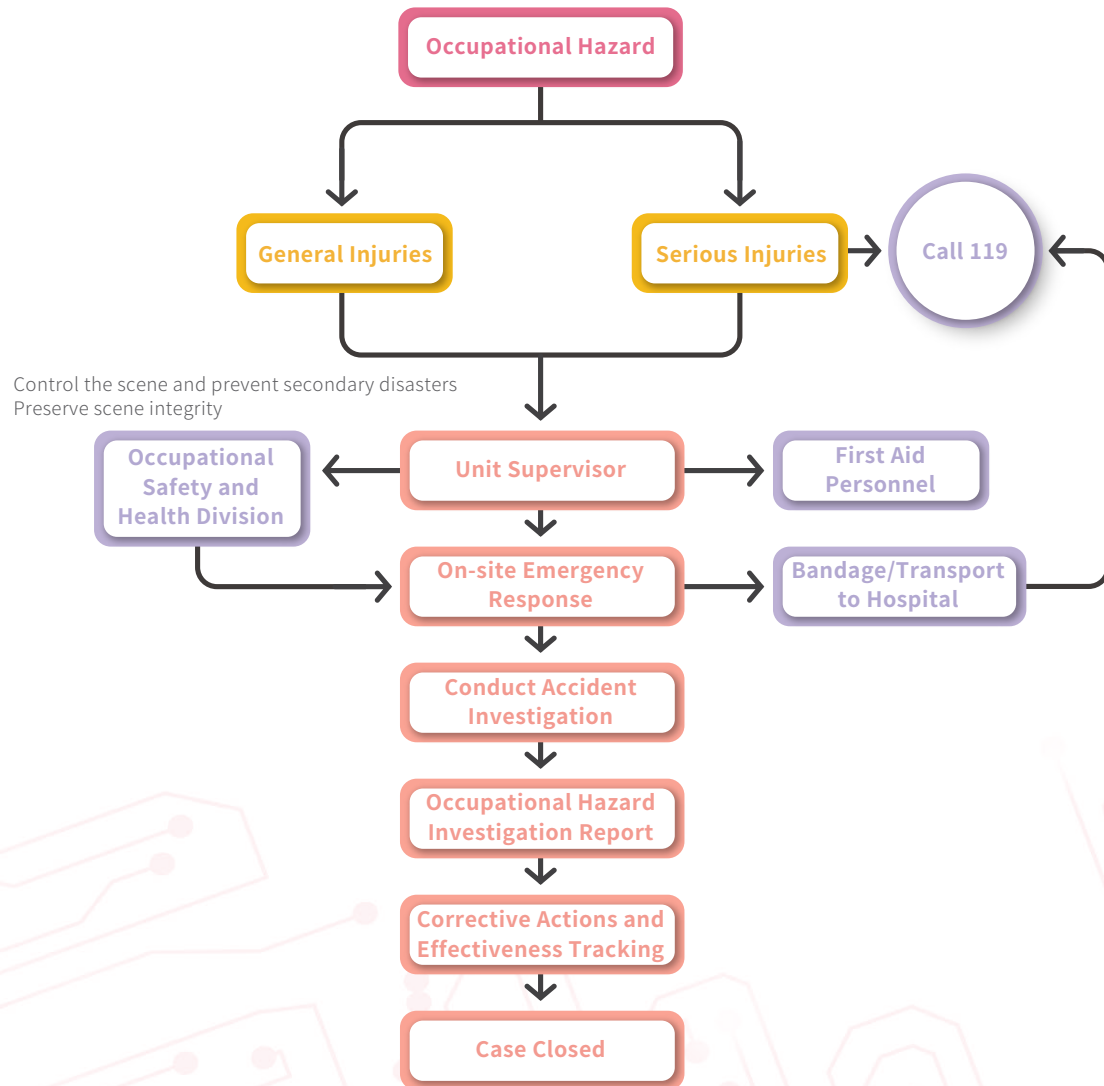
- Notifying the local competent labor inspection authority (Labor Inspection Unit),
- Notifying the local police station or police bureau for record-keeping and handling.

If the incident attracts media attention or related news reports have already emerged, the Company’s spokesperson shall provide unified external statements to ensure consistent, lawful, and transparent information.

Post-Incident Review

Following the completion of incident response, the Company’s CEO or its authorized representative shall convene a major incident review meeting within two days. Relevant departments shall participate in this meeting to conduct a comprehensive investigation into the incident’s root causes and formulate systemic improvement actions. Key review items include: Root Cause Analysis, deficiencies in risk assessment mechanisms, effectiveness of emergency response procedures, and concrete implementation plans for subsequent corrective measures. Review conclusions will be compiled by the OSH Unit, incorporated into internal training and system revisions, and subject to ongoing effectiveness tracking and implementation verification to ensure that incident prevention mechanisms are fully implemented, thereby comprehensively strengthening the plant’s safety management system.

Accident Reporting, Handling, and Investigation Procedures:



Contractor Safety Management

In addition to actively promoting internal occupational safety and health management, Unitech prioritizes the operational safety of both internal and external contractors within the plant. This approach comprehensively enhances the integrity and consistency of risk management within the operational environment. To this end, the Company has established and implemented the “Contractor Safety and Health Management Procedure”, serving as the basis for managing external contractors' access, construction safety, and related environmental protection requirements.

► *Contractor Qualification Review*

Prior to contractor entry, the Company will conduct a qualification review in accordance with regulations, covering:

1. Possession of a sound occupational safety and health system
2. Establishment of a comprehensive industrial safety organizational structure
3. Formulation of regular inspection and risk assessment plans
4. History of major industrial safety violations or accidents

► *Pre-Construction Safety Briefing*

Prior to commencement of construction, the Company will convene a pre-construction safety briefing attended by the owner units, industrial safety personnel, and relevant personnel from the contractor. This session will clearly outline mandatory safety regulations and potential hazards. Key points emphasized during the safety meeting include but are not limited to:

- All personnel entering the plant or construction area must properly wear safety helmets and fasten the chin straps securely.
- Flip-flops, cloth shoes, or other non-compliant footwear are prohibited in work zones.
- Safety harnesses must be worn and properly used for work at heights exceeding two meters where fall hazards exist.
- Unauthorized personnel are strictly prohibited from entering non-work areas. Violators will be held legally accountable.
- All temporary construction power usage must be applied for by the supervising unit to the owner. Unauthorized electrical connections or the installation of temporary power sources are strictly prohibited.
- Work areas must be kept tidy at all times. Construction waste shall be removed according to regulations.
- Immediately report any safety concerns or emergency anomalies to the on-site engineer, supervisor, or the Company's industrial safety personnel.
- The contractor shall comply with all other regulations related to safety, health, and environmental protection laws.

➤ **Pre-Entry Training**

Upon initial entry to the plant, contractors must complete mandatory pre-entry training as stipulated. Designated Company personnel shall conduct the briefing and obtain signed acknowledgment to ensure that contractors fully understand the plant's safety culture and management requirements.

➤ **Supervision Responsibilities and On-Site Audits**

The Company's supervisors (including representatives from the contracting unit and industrial safety personnel) are responsible for continuously monitoring the contractor's performance. They have the authority to demand immediate rectification of non-compliant safety practices and may order work stoppage when necessary. Any major violations or hazardous behaviors during construction will be penalized according to contract provisions and may be considered in future contractor evaluations based on severity.

Throughout the construction process, the Company will also conduct unscheduled on-site audits and maintain records to enhance the effectiveness of construction safety controls.

Through comprehensive measures encompassing systematic management, education and training, on-site supervision, and continuous tracking, Unitech is committed to ensuring that all contractor activities within the plant are conducted in a safe and compliant environment. This approach prevents accidents, safeguards personnel safety, and protects the integrity of Company assets.

Contractor Selection and Pre/Post-Construction Controls:

Procedures	Content
Contractor Qualification Screening	<ul style="list-style-type: none"> • Sound safety and health management system (ISO 45001 certification preferred) • History of workplace safety incidents
Safety and Health Meeting	<ul style="list-style-type: none"> • Notify contractors on work environment, safety precautions, and work instructions
On-site Work	<ul style="list-style-type: none"> • Implement safety and health education campaigns • Verify construction personnel roster, PPE allocation, and equipment inspection
During Construction	<ul style="list-style-type: none"> • Conduct regular inspections and audits • Immediately require corrective actions or halt operations for violations or anomalies • Handle anomalies or accidents in accordance with the emergency response procedures
Post-Completion	<ul style="list-style-type: none"> • Conduct exit reviews, including site cleanup and removal of tools or equipment • Review health and safety execution during construction

Occupational Safety and Health Complaint Mechanism

To uphold corporate integrity and safeguard employee rights and interests, Unitech has established a dedicated whistleblowing and complaint section on its official website. This provides employees and stakeholders with a secure, smooth, and confidential reporting channel to promptly reflect any incidents involving fraud, harassment, misconduct, rights violations, or other illegal activities. This reporting mechanism is accessible to internal employees, suppliers, outsourced personnel, and other related parties, accepting both anonymous and named reports.

Reporting Handling Procedures:

The Company has clearly defined reporting procedures that explicitly protect whistleblowers' rights and interests, and strictly prohibit any form of retaliation, threats, discrimination, or improper treatment. Relevant provisions are detailed in the internal Code of Conduct and the "Integrity Governance Principles". Employee awareness is reinforced through regular education and training and awareness campaigns to foster a corporate culture that encourages reporting and upholds integrity and transparency.

Confidentiality and Protection Measures:

To protect whistleblowers, the Company implements the following confidentiality and protection measures:

- Reports are handled independently by a dedicated unit with strict control over information flow and investigation scope.
- The identity of the whistleblower is not disclosed during the handling process. In cases of named reports, disclosure requires the written consent of the involved party.
- Any acts of retaliation discovered will be subject to strict disciplinary action in accordance with the Company's personnel regulations.

Reporting and complaint Email: ESGcir@tw.ute.com

In 2024, the Company has not received any reports of employees suffering unlawful infringement or rights violations, nor has it received any complaints regarding illegal conduct from internal or external parties. This demonstrates that the Company's management systems, work environment, and labor-management relations are functioning effectively, and that relevant protective mechanisms have yielded results. Unitech will continue to strengthen the implementation and promotion of its whistleblowing system. Through regular system reviews and risk management mechanisms, the Company will safeguard the legitimate rights and interests of all stakeholders, thereby fostering an honest, safe, and trustworthy workplace environment.

Security Training Measures

To ensure workplace safety and manage personnel access, Unitech employs 3 in-house security personnel and contracts 25 security personnel from the office area management committee. This is complemented by an outsourced access control security system, forming a comprehensive site security management mechanism. The Company explicitly requires all security personnel to adhere to professional ethics and personal privacy protection standards. This requirement applies to all internal security personnel and outsourced security personnel.

Furthermore, the Company has established the Security Personnel Use of Force Regulations, which clearly define the principles of legality and proportionality for security personnel using force during duty. The provisions include:

- **Situation Principles:** Security personnel may only use force when necessary to protect themselves or others, prevent significant property damage, or stop criminal acts. Non-violent measures (such as persuasion and verbal warnings) must be prioritized, with force intervention permitted only when ineffective.
- **Professional Training and Certification:** The Company provides regular training courses on legality, proportionality, and response strategies. Course content covers workplace safety and emergency response (e.g., fires, power outages, violent incidents), regulations on force and proportionality principles, internal health, safety, and environmental policies, and workplace ethics education. Security personnel must complete training and pass certification tests to ensure that they possess professional knowledge and handling capabilities.
- **Incident Records and Reporting:** Security personnel must submit a comprehensive report within the same day after each use of force, detailing the incident time, location, cause, and subsequent outcome. The Company will periodically review relevant records to ensure compliance with legal requirements and policies.

Item	2024 Implementation Status
Total Number of Trainees	7 individuals (including company security personnel and plant management committee members)
Outsourced Security Personnel from Partner Vendors	Outsourced vendor of access control monitoring equipment receives regular education and training conducted by the supplier
Annual Total Training Hours (Internal Training)	2 hours (covering security patrol response, workplace violence handling, emergency response, occupational safety regulations)
Annual Total Training Hours (External Training)	2 hours (Xindian Plant Management Committee security training)
Core Training Topics	Use of force regulations, emergency response procedures
Training Pass Rate	100% (Internal security personnel completed mandatory training and passed tests)
Training Effectiveness Evaluation	Comprehensive assessment based on test pass rates, supervisor feedback, and field drill performance



CH6 Social Care

6.1 Social Participation

6.2 Support for the Disadvantaged

6.3 Social Care





6.1 Social Participation

Unitech upholds the core philosophy of “taking from society and giving back to society”, long committed to diverse areas including social welfare, assistance to the underprivileged, promotion of humanities and arts, and environmental protection. We demonstrate our corporate social responsibility through concrete actions. We encourage employees to actively participate in volunteer services and public welfare activities. By combining corporate resources with employee efforts, we amplify our positive impact on society, aspiring to achieve mutual benefit and shared prosperity with the community.

To practice local care and community inclusion, the Company’s headquarters located in the Global Technology Park of Xindian District, New Taipei City, together with branches in Taipei, Zhongli, Hsinchu, Taichung, Tainan, and Kaohsiung, actively participate in public welfare activities within the communities surrounding our operational bases, covering areas such as educational support, cultural heritage, and environmental protection. We continuously leverage our corporate positive value to build a sustainable and inclusive society.

Year	2024
Social Enterprise Investment	NT\$70,000
Purchasing and Sales Support for Social Enterprises	NT\$2,703,072
Volunteer Service Hours	A total of 153 hours
Number of NPOs Reached	A total of 3 organizations

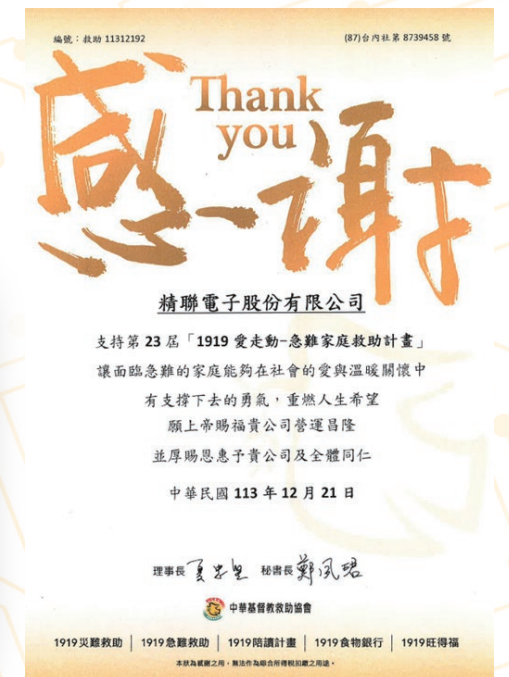


Assisting Families Facing Hardship

For years, the Chinese Christian Relief Association has cared for families facing hardship across Taiwan, raising funds through charitable events such as the “1919 Let’s Run” campaign to help families alleviate their immediate financial distress. To support families navigating through the toughest challenges, Unitech participated in the Association’s “1919 Let’s Run - 2024 Taipei Cycling Companion Event” and sponsored the “Finisher Commemorative Gift - Co-branded Backpack”. This initiative encouraged broader public participation in the event.

In addition, the Company called on a total of 14 members from the “Unitech” club to form a team for the “Cycling Companion Charity Event”, encouraging Unitech’s employees to participate in cycling, a sport beneficial for both physical and mental health. After deducting necessary costs, all proceeds from the “1919 Let’s Run - 2024 Taipei Cycling Companion Event” were donated to the “1919 Let’s Run” event for its “Emergency Family Assistance Program”. This initiative aims to help more families facing hardship receive emergency relief funds, enabling them to overcome challenges in life as soon as possible.

Date	Event Content	Participation Method	Organizer	Venue
December 2024	“1919 Let’s Run – Taipei Cycling Companion” Cycling Welfare Activity	<ul style="list-style-type: none"> Sponsored the “Finisher Commemorative Gift - Co-branded Backpack” Employee Group Participation in the Cycling Companion Event 	Chinese Christian Relief Association	Taipei Ketagalan Boulevard → Xindian Sunshine Bridge Sky Plaza





6.2 Support for the Disadvantaged

Assisting Disadvantaged Children

For years, the Chung Yi Social Welfare Foundation has provided professional placement services to assist disadvantaged children who have been abandoned, are street children, have suffered severe neglect or abuse, or whose families have experienced major misfortune. The foundation supports their daily care, education, medical needs, and physical and mental development. In response to the “Dandelion Baby Sponsorship Program” fundraising campaign, Unitech invited its employees to participate in the “Home for Every Child!” charity sale event held at the Taipei Expo Flower Garden on May 25.

All proceeds from the sale and fundraising activities, totaling NT\$2,703,072, were donated to the Chung Yi Social Welfare Foundation to support the “Dandelion Baby Sponsorship Program”. We hope that this contribution will help more disadvantaged children receive proper placement and nurturing and grow up safely and healthily.

Date	Event Content	Participation Method	Organizer	Venue
May 2024	Charity Fair Home for Every Child!	<ul style="list-style-type: none"> Organized a booth at the fair Participated in the charity sale 	Chung Yi Social Welfare Foundation	Taipei Expo Park → Flower Garden





6.3 Community Care

Love of Life, Blood Donation Event

Unitech remains steadfastly committed to addressing societal needs and fulfilling corporate social responsibilities. Taiwan has recently faced an unprecedented severe blood shortage, with blood donation centers across the region issuing urgent appeals. To uphold the motto “A Bag of Blood that Saves Lives”, Unitech responded to the “Love of Life, Blood Donation Event” organized by the AAEON Foundation in June and September 2024.

To encourage participation from Unitech’s employees and employees from park partners, Unitech collaborated with the Taitung County Farmers’ Association to order “Chishang Champion Rice” and “Changbin Baxian Rice” as charitable contributions. This initiative also supports the development and promotion of Taiwan’s premium rice. In addition to passing on love, it also fosters mutual assistance among small-scale farmers to promote Taiwan’s premium rice.

In 2024, the Company participated in 2 blood donation events, donating a cumulative of 725 bags of blood (250cc per bag), totaling 181,250cc. Unitech hopes to call on all employees to roll up their sleeves and donate blood, extending love through concrete actions. We aim to inspire greater public response, and collectively pass on more warmth for the society, while fostering positive and active energy.

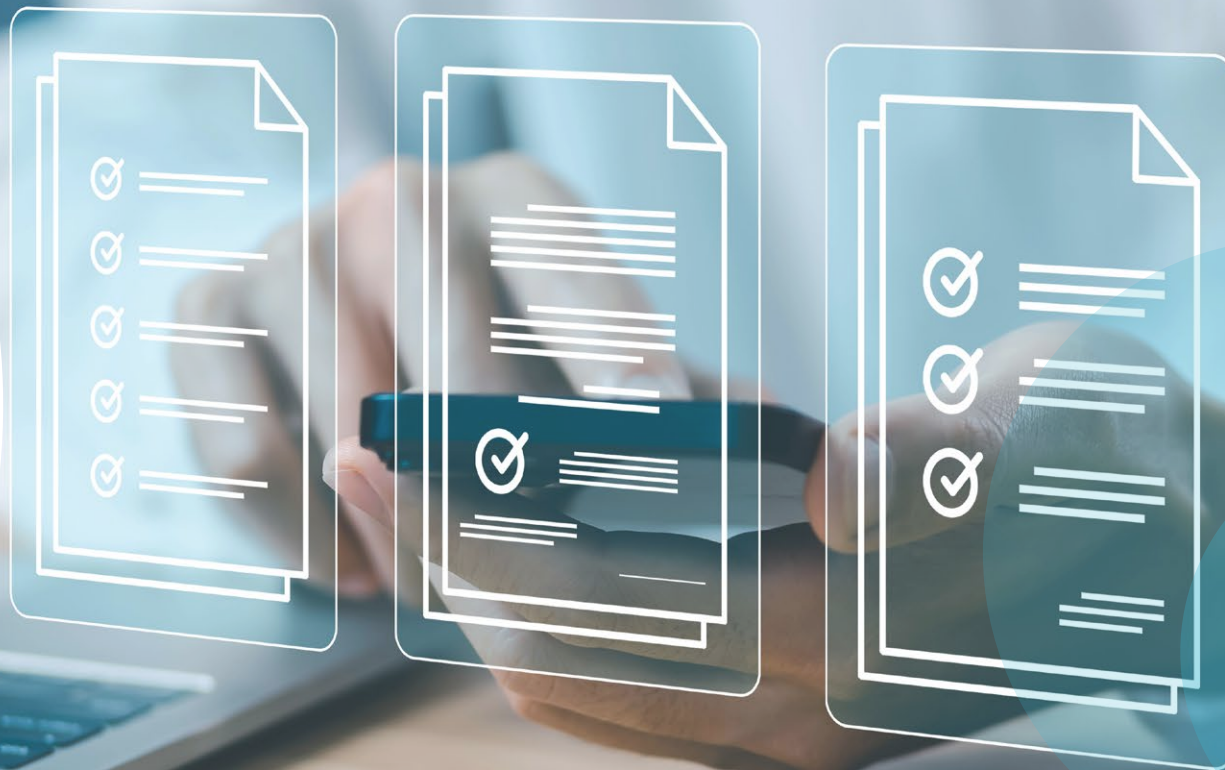


Date	Event Content	Participation Method	Organizer	Venue
June 2024 September 2024	Blood Donation Event at the Park	<ul style="list-style-type: none"> Sponsored blood donation gifts Employee participation in blood donation 	AAEON Foundation	Xindian Global Technology Park



CH7 Appendix

- Appendix 1 GRI Standards Index
- Appendix 2 Sustainability Accounting Standards Board (SASB) Indicators
- Appendix 3 Task Force on Climate-related Financial Disclosures (TCFD) Comparison
- Appendix 4 Climate-related Information for Listed Companies
- Appendix 5 Sustainability Disclosure Indicators – Computers and Peripheral Equipment Industry
- Appendix 6 Independent Assurance Statement





Appendix 1 GRI Standards Index

GRI Standards Index Statement	Unitech’s Sustainability Report is prepared in accordance with GRI Standards. The information disclosure period of this Report covers the year 2024 (January 1, 2024 to December 31, 2024).
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable Sector Standard

GRI Index	GRI Disclosure	Chapter	Page	Explanation / Remarks
GRI 2: General Disclosures 2021				
2-1	Organization Details	1.1 About Unitech	7	
2-2	Entities Included in the Organization’s Sustainability Reporting	About This Report	3	
2-3	Reporting Period, Frequency and Contact Point	About This Report	3	
2-4	Restatements of Information	About This Report	3	
2-5	External Assurance	About This Report	3	
2-6	Activities, Value Chain and Other Business Relationships	1.1 About Unitech	7	
2-7	Employees	5.2 Talent Attraction and Retention	110	
2-8	Workers Who are Not Employees	5.2 Talent Attraction and Retention	111	
2-9	Governance Structure and Composition	2.1 Corporate Governance Operations	34,39	
2-10	Nomination and Selection of the Highest Governance Body	2.1 Corporate Governance Operations	35	

GRI Index	GRI Disclosure	Chapter	Page	Explanation / Remarks
2-11	Chair of the Highest Governance Body	2.1 Corporate Governance Operations	35	
2-12	Role of the Highest Governance Body in Overseeing the Management of Impacts	2.1 Corporate Governance Operations	15, 35	
2-13	Delegation of Responsibility for Managing Impacts	1.1 About Unitech	15	
2-14	Role of the Highest Governance Body in Sustainability Reporting	1.2 Sustainability Management	15	
2-15	Conflict of Interest	2.1 Corporate Governance Operations	35	
2-16	Communication of Critical Concerns	2.1 Corporate Governance Operations	17, 43	
2-17	Collective Knowledge of the Highest Governance Body	2.1 Corporate Governance Operations	37	
2-18	Evaluation of the Performance of the Highest Governance Body	2.1 Corporate Governance Operations	38	
2-19	Remuneration Policies	2.1 Corporate Governance Operations	114	
2-20	Process to Determine Remuneration	2.1 Corporate Governance Operations	40	
2-21	Annual Total Compensation Ratio	2.1 Corporate Governance Operations	115	
2-22	Statement on Sustainable Development Strategy	Message from the Management	4-5	
2-23	Policy Commitments	2.2 Integrity in Business Operations 5.1 Human Rights Protection and Diversity and Inclusion	41 101	
2-24	Embedding Policy Commitments	1.2 Sustainability Management 2.2 Integrity in Business Operations 5.1 Human Rights Protection and Diversity and Inclusion	14 41 101	

GRI Index	GRI Disclosure	Chapter	Page	Explanation / Remarks
2-25	Processes to Remediate Negative Impacts	2.2 Integrity in Business Operations 5.1 Human Rights Protection and Diversity and Inclusion	43 104	
2-26	Mechanisms for Seeking Advice and Raising Concerns	2.2 Integrity in Business Operations 2.5 Risk Management 5.1 Human Rights Protection and Diversity and Inclusion	43 50 104	
2-27	Compliance with Laws and Regulations	2.3 Compliance with Laws and Regulations	44	
2-28	Membership Associations	2.4 Operational Performance	49	
2-29	Approach to Stakeholder Engagement	1.3 Stakeholder Identification and Communication	17-18	
2-30	Collective Bargaining Agreements	5.1 Human Rights Protection and Diversity and Inclusion	108	

Material Topics

編號	GRI揭露項目	對應章節	頁碼	說明／備註
GRI 3: Material Topics 2021				
3-1	Process to Determine Material topics	1.4 Material Topics Identification Procedures	17	
3-2	List of Material Topics	1.4 Material Topics Identification Procedures	20	
3-3	Management of Material Topics	1.4 Material Topics Identification Procedures	21	

Topics	GRI Disclosure	Chapter	Page	Explanation / Remarks
Corporate Governance and Integrity in Business Operations				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Material Topics Identification Procedures	22	
GRI 205: Anti-corruption 2016	205-1 Operations Assessed for Risks Related to Corruption	2.2 Integrity in Business Operations	45	
	205-2 Communication and Training on Anti-Corruption Policies and Procedures	2.2 Integrity in Business Operations	41	
	205-3 Confirmed Incidents of Corruption and Action Taken	2.2 Integrity in Business Operations	42	
GRI 206: Anti-Competitive Behavior 2016	206-1 Legal Actions for Anti-Competitive Behavior, Anti-Trust, and Monopoly Practices	2.2 Integrity in Business Operations	42	
Operational Performance				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Material Topics Identification Procedures	23	
GRI 201: Economic Performance 2016	201-1 Direct Economic Value Generated and Distributed	2.4 Operational Performance	46	
	201-2 Financial Implications and Other Risks and Opportunities Due to Climate Change	4.1 Climate Change Response	81	
	201-3 Defined Benefit Plan Obligations and Other Retirement Plans	5.2 Talent Attraction and Retention	116	
	201-4 Financial Assistance Received from Government	2.4 Operational Performance	49	
Risk Management				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Material Topics Identification Procedures	24	
Self-assessed material topic	Risk Management	2.5 Risk Management	50	

Topics	GRI Disclosure	Chapter	Page	Explanation / Remarks
Compliance with Laws and Regulations				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Material Topics Identification Procedures	25	
GRI 2: General Disclosures 2021	2-27 Compliance with Laws and Regulations	2.3 Compliance with Laws and Regulations	44	
Information Security and Privacy Protection				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Material Topics Identification Procedures	26	
GRI 418: Customer Privacy 2016	418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	2.6 Information Security and Privacy Protection	53-55	
Customer Relationship Management				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Material Topics Identification Procedures	27	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the Health and Safety Impacts of Product and Service Categories	3.2 Product Quality and Safety	74-75	
	416-2 Incidents of Non-Compliance with Regulations Concerning the Health and Safety of Products and Services	3.2 Product Quality and Safety	74-75	
Energy and GHG Management				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Material Topics Identification Procedures	28	
GRI 302 Energy: 2016	302-1 Energy Consumption Within the Organization	4.2 Energy and GHG Management	92	
	302-3 Energy Intensity	4.2 Energy and GHG Management	92	
	302-4 Reduction of Energy Consumption	4.2 Energy and GHG Management	92	

Topics	GRI Disclosure	Chapter	Page	Explanation / Remarks
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG Emissions	4.2 Energy and GHG Management	93	
	305-2 Energy Indirect (Scope 2) GHG Emissions	4.2 Energy and GHG Management	93	
	305-3 Other Indirect (Scope 3) GHG Emissions	4.2 Energy and GHG Management	93	
	305-4 GHG Emissions Intensity	4.2 Energy and GHG Management	93	
	305-5 Reduction of GHG Emissions	4.2 Energy and GHG Management	93	
Talent Attraction and Retention				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Material Topics Identification Procedures	29	
GRI 401: Employment 2016	401-1 New Employee Hires and Employee Turnover	5.2 Talent Attraction and Retention	112-113	
	401-2 Benefits Provided to Full-Time Employees that are Not Provided to Temporary or Part-Time Employees	5.2 Talent Attraction and Retention	116	
	401-3 Parental Leave	5.2 Talent Attraction and Retention	117	
Talent Cultivation and Development				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Material Topics Identification Procedures	30	
GRI 404: Training and Education 2016	404-1 Average Hours of Training per Year per Employee	5.3 Talent Cultivation and Development	120	
	404-2 Programs for Upgrading Employee Skills and Transition Assistance Programs	5.3 Talent Cultivation and Development	118-119	
	404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	5.3 Talent Cultivation and Development	122	

Topics	GRI Disclosure	Chapter	Page	Explanation / Remarks
Workplace Health and Safety				
GRI 3: Material Topics	3-3 Management of Material Topics	1.4 Material Topics Identification Procedures	31	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Health and Safety Management System	5.4 Workplace Health and Safety	129	
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	5.4 Workplace Health and Safety	129-134	
	403-3 Occupational Health Service	5.4 Workplace Health and Safety	123-128	
	403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety	5.4 Workplace Health and Safety	130	
	403-5 Worker Training on Occupational Health and Safety	5.4 Workplace Health and Safety	132	
	403-6 Promotion of Worker Health	5.4 Workplace Health and Safety	123-128	
	403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	5.4 Workplace Health and Safety	131	
	403-8 Workers Covered by an Occupational Health and Safety Management System	5.4 Workplace Health and Safety	140	
	403-9 Work-Related Injuries	5.4 Workplace Health and Safety	134	
	403-10 Work-Related Ill Health	5.4 Workplace Health and Safety	134	

General Topics

Topics	GRI Disclosure	Chapter	Page	Explanation / Remarks
GRI 207: Tax 2019	207-1 Approach to Tax	2.4 Operational Performance	48	
	207-2 Tax Governance, Control, and Risk Management	2.4 Operational Performance	48	
	207-3 Stakeholder Engagement and Management of Concerns Related to Tax	2.4 Operational Performance	48	
GRI 202: Market Presence 2016	202-1 Ratios of Standard Entry Level Wage by Gender Compared to Local Minimum Wage	5.2 Talent Attraction and Retention	114	
	202-2 Proportion of Senior Management Hired from the Local Community	5.2 Talent Attraction and Retention	112	
GRI 303: Water and Effluents 2018	303-3 Water Withdrawal	4.3 Water Resource Management	95	
	303-4 Water Discharge	4.3 Water Resource Management	95	
	303-5 Water Consumption	4.3 Water Resource Management	95	
GRI 306: Effluents and Waste 2020	306-3 Waste Generated	4.4 Waste Management	96-98	
	306-4 Waste Diverted from Disposal	4.4 Waste Management	96-98	
	306-5 Waste Directed to Disposal	4.4 Waste Management	96-98	
GRI 308: Supplier Environmental Assessment 2016	308-1 New Suppliers that Were Screened Using Environmental Criteria	3.1 Supply Chain Management	57-62	
	308-2 Negative Environmental Impacts in the Supply Chain and Actions Taken	3.1 Supply Chain Management	57-62	
GRI 402: Labor/Management Relations 2016	402-1 Minimum Notice Periods Regarding Operational Changes	5.2 Talent Attraction and Retention	115	

Topics	GRI Disclosure	Chapter	Page	Explanation / Remarks
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	2.1 Corporate Governance Operations	35	
	405-2 Ratio of Basic Salary and Remuneration of Women to Men	5.2 Talent Attraction and Retention	115	
GRI 406: Non-Discrimination 2016	406-1 Incidents of Discrimination and Corrective Actions Taken	5.1 Human Rights Protection and Diversity and Inclusion	102-105	
GRI 408: Child Labor 2016	408-1 Operations and Suppliers at Significant Risk for Incidents of Child Labor	5.1 Human Rights Protection and Diversity and Inclusion	102-105	
GRI 409: Forced or Compulsory Labor 2016	409-1 Operational Sites and Suppliers at Significant Risk for Incidents of Forced or Compulsory Labor	5.1 Human Rights Protection and Diversity and Inclusion	102-105	
GRI 410: Security Practices 2016	410-1 Security Personnel Trained in Human Rights Policies or Procedures	5.4 Workplace Health and Safety	142	
GRI 414: Supplier Social Assessment 2016	414-1 New Suppliers that Were Screened Using Social Criteria	3.1 Supply Chain Management	57-62	
	414-2 Negative Social Impacts in the Supply Chain and Actions Taken	3.1 Supply Chain Management	57-62	
GRI 417: Marketing and Labeling 2016	417-1 Requirements for Product and Service Information and Labeling	3.2 Product Quality and Safety	74	
	417-2 Incidents with Non-Compliance Concerning Product and Service Information and Labeling	3.2 Product Quality and Safety	75	



SASB Sustainability Accounting Standards Comparison Table: Hardware

Table 1. Sustainability Disclosure Topics and Indicators

Topics	Standards Code	Disclosure Indicator	Chapter / Explanation			頁碼
Product Security	TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	Unitech prioritizes information security risks throughout the entire product lifecycle, implementing hardware and software information security controls from procurement and manufacturing to recycling stages. In 2023, the Xindian Headquarters passed ISO/IEC 27001 certification. We also require suppliers to adhere to information security standards to prevent risks such as counterfeiting, malware, and data tampering. The Company has also established a risk classification mechanism to enhance response efficiency for high-risk incidents. Through multi-layered protection and regular training, we strengthen overall information security resilience to ensure the security of both Company and customer information.			-
Employee Diversity and Inclusion	TC-HW-330a.1	Percentage of gender and racial/ethnic group representation for (1) management, (2) technical staff, and (3) all other employees	Category	Female	Male	111
			Management	4.23%	14.59%	
			Technical Staff	10.82%	33.18%	
			General Employees	23.77%	13.41%	
			Total	38.82%	61.18%	
Product Lifecycle Management	TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Unitech requires suppliers to provide compliance test reports for raw materials and components from the procurement stage and regularly follows up on the test results submitted by suppliers. Currently, Unitech mandates supplier compliance with international regulations and standards such as RoHS and REACH. Moving forward, the Company plans to assess the applicability of IEC 62474 to its products and disclose relevant information accordingly.			-
	TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Although Unitech products are classified as non-end-user electronic equipment and cannot directly apply for or obtain EPEAT certification, the Company remains committed to providing solutions that meet the requirements of this certification or equivalent standards. We continuously advance sustainable product design through diverse measures, including hazardous substance management, increasing recycled material usage, reducing packaging waste, and lowering product energy consumption.			-
	TC-HW-410a.3	Percentage of eligible products, by revenue, meeting ENERGYSTAR® criteria	Unitech products are non-end-user equipment and cannot directly obtain Energy Star certification applicable to end-user electronic products. Nevertheless, the Company remains committed to monitoring and adhering to the energy-saving principles.			-
	TC-HW-410a.4	Weight of end-of-life products and e-waste recovered, percentage recycled	Unitech has established standardized recycling and disposal procedures for end-of-life products, maintaining complete operational records. In 2024, the total weight of end-of-life products and electronic waste reached 0.63 tons. 100% of the waste was recycled and properly disposed of by qualified waste management contractors. Recycling accounted for 0.84% of the total annual waste disposal volume.			98

Topics	Standards Code	Disclosure Indicator	Chapter / Explanation	頁碼
Supply Chain Management	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	Unitech has not yet implemented RBA audit procedures for suppliers, but has established a basic supplier evaluation and management system. This includes measures such as signing the Supplier Social Responsibility Code of Conduct, conducting SAQ self-assessment questionnaires, performing risk assessments, and conducting on-site inspections from time to time. Unitech will continue to strengthen its supply chain sustainability management mechanisms, evaluating the introduction of RBA audits or equivalent third-party review mechanisms as the basis for managing high-risk suppliers. This aims to enhance supply chain compliance and responsibility fulfillment in terms of labor rights, environmental protection, and business ethics.	-
	TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances		-
Materials Sourcing	TC-HW-40a.1	Description of the management of risks associated with the use of critical materials	Unitech has established conflict minerals management procedures in accordance with the OECD Due Diligence Guidance, requiring suppliers to submit relevant documents and maintain ongoing cooperation to ensure the exclusion of minerals from conflict regions. The Company also implements risk identification and supply chain management mechanisms to regularly monitor and address risks associated with critical materials, thereby fulfilling responsible sourcing objectives.	62

Table 2. Activity Metrics

Topics	Standards Code	Disclosure Indicator	Chapter / Explanation	Page
Operating Activities	TC-HW-000.A	Number of units produced by product category	By product category in 2024: Mobile computers of 81,446 units; barcode scanners of 107,546 units.	47
	TC-HW-000.B	Area of manufacturing facilities	Area of manufacturing facilities of Unitech is 2,202.56 square meters	-
	TC-HW-000.C	Percentage of production from owned facilities	84% of products are manufactured in Unitech's own facilities, and 16% of products are manufactured by outsourcing vendors	-

Note: Using SASB indicators, hardware standards for the technology and communication sector, December 2023 version.



Appendix 3 Task Force on Climate-related Financial Disclosures (TCFD) Comparison

Aspects	TCFD Recommended Disclosures	Chapter	Page
Governance	Board of Directors Climate-related risks and opportunities	4.1 Climate Change Response	81-88
	Management's Role in Assessing and Managing Climate-Related Risks and Opportunities	4.1 Climate Change Response	81-88
Strategy	Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term	4.1 Climate Change Response	81-88
	Describe the impact of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning	4.1 Climate Change Response	81-88
	Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios	4.1 Climate Change Response	81-88
Risk Management	Describe the organization's processes for identifying and assessing climate-related risks	4.1 Climate Change Response	81-88
	Describe the organization's processes for managing climate-related risks	4.1 Climate Change Response	81-88
	Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management	4.1 Climate Change Response	81-88
Metrics and Targets	Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process	4.1 Climate Change Response	81-88
	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks	4.1 Climate Change Response	81-88
	Describe the targets used by the organization to manage climate-related risks and opportunities and performance against TCFD targets	4.1 Climate Change Response	81-88



Appendix 4 Climate-related Information for Listed Companies

No.	Item	Implementation Status / Chapter	Page
1	Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	4.1 Climate Change Response	81-88
2	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	4.1 Climate Change Response	81-88
3	Describe the financial impact of extreme weather events and transformative actions.	4.1 Climate Change Response	81-88
4	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	4.1 Climate Change Response	81-88
5	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	4.1 Climate Change Response	81-88
6	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	4.1 Climate Change Response	81-88
7	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	Internal carbon pricing has not yet been implemented.	-
8	If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	4.2 Energy and GHG Management	81-88
9	Greenhouse Gas Inventory and Assurance Status (Separately Fill Out in 1-1).	4.2 Energy and GHG Management	81-88

Greenhouse Gas Inventory Information

Year	Scope	Scope Emissions (tCO ₂ e)	Intensity (tCO ₂ e / NT\$1 million)	Scope of Data Coverage
2024	Scope 1	251.7714	251.7714/2080.999 = 0.1210	Parent Company of Unitech
	Scope 2	461.5024	461.5024/2080.999 = 0.2218	Parent Company of Unitech

Greenhouse Gas Assurance Information

Year	Scope of Assurance	Assurance Organization	Assurance Standards	Assurance Opinion
2024	Parent Company of Unitech	AFNOR Asia Ltd.	ISO 14064-1 : 2018	Scope 1 and Scope 2 are reasonable assurance levels



Appendix 5 Sustainability Disclosure Indicators – Computers and Peripheral Equipment Industry

GRI Index	Indicator	Indicator Type	Annual Disclosure Status / Chapter	Unit	Page	Remarks
1	Total energy consumption, percentage of purchased electricity, and rate of use of renewable energy	Quantitative	4.2 Energy and GHG Management	Gigajoules (GJ), percentage (%)	92	
2	Total water withdrawn and total water consumption	Quantitative	4.3 Water Resource Management	Thousand cubic meters (m ³)	95	
3	Total hazardous waste generated and percentage recycled	Quantitative	4.4 Waste Management	Metric tons (t), percentage (%)	98	
4	Types of, number of employees in and rate of occupational accidents	Quantitative	5.4 Workplace Health and Safety	Percentage (%), quantity	134	
5	Product Lifecycle Management Disclosure: including weights of scraps and electronic waste and percentage recycled Note	Quantitative	4.4 Waste Management	Metric tons (t), percentage (%)	98	
6	Description of the management of risks associated with the use of critical materials	Qualitative description	3.1 Supply Chain Management	Not applicable	62	
7	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations	Quantitative	2.2 Integrity in Business Operations	Reporting currency	42	
8	Production by product category	Quantitative	2.4 Operational Performance	Varies by product type	47	

Note: Descriptions including the sale of scraps and the recycling and processing of waste shall be provided.



Appendix 6 Independent Assurance Statement

afaq **Independent Assurance Statement**

UNITECH ELECTRONICS CO., LTD. 2024 SUSTAINABILITY REPORT

The AFNOR GROUP was established in 1926. We are the National Standardization Body of France, a permanent council member in ISO and one of the leading certification bodies in the world. This assurance work was carried out by AFNOR ASIA LTD., a subsidiary of AFNOR GROUP. All the members of the verification team have professional backgrounds and have accepted AA1000 AS, AFAQ 26000, ISO 9001, ISO 14001, ISO 14064, ISO 45001, ISO 50001, and other sustainability-related international standard trainings. All assigned verifiers have been approved as the lead auditors or verifiers. AFNOR ASIA LTD. (hereinafter referred to as AFNOR ASIA) and UNITECH ELECTRONICS CO., LTD. (hereinafter referred to as UNITECH) are independent entities. Except for the contents described in this independent assurance statement, AFNOR ASIA is not involved in the preparation process of the sustainability report of UNITECH.

RESPONSIBILITIES

UNITECH is responsible for reporting its economic, environmental, and social operating activities and performance in Taiwan and oversea operating locations in its sustainability report (hereinafter referred to as "the Report") in accordance with the declared sustainability reporting standards.

AFNOR ASIA is responsible for providing an independent assurance statement to UNITECH and its stakeholders in accordance with the described scope and method. This statement is for UNITECH use only and is not responsible for any other purpose.

SCOPE AND CRITERIA

The assurance scope of the agreement between UNITECH and AFNOR ASIA includes:

- The scope of assurance operation is consistent with the scope disclosed in the "UNITECH ELECTRONICS CO., LTD. 2024 SUSTAINABILITY REPORT".
- AFNOR ASIA performs assurance operation according to the Type 1 assurance of the AA1000 assurance standard (v3), reviewing and evaluating UNITECH's compliance with the AA1000 AccountAbility Principles (2018).
- The assurance operation includes reviewing and evaluating UNITECH's relevant processes, systems and controls and available performance information, as well as compliance with the following reporting criteria:
 - GRI Standards
 - Task Force on Climate-related Financial Disclosures
 - Sustainability Accounting Standards Board Standards

afnor GROUPE

afaq

METHODOLOGY

- The Report is reported in accordance with the GRI Standards, and the content of the Report is reviewed for compliance with the GRI Standards for general disclosure and specific topic disclosure.
- The verification team interviewed relevant personnel to confirm the communication and response mechanism for stakeholders and the decision-making process for material topics, but did not directly contact external stakeholders.
- All documents, data and information related to the preparation of the Report were verified by the verification team through interviews with relevant personnel.
- The process of reviewing organizational outputs, collecting and managing qualitative and quantitative data disclosed in reports based on a sampling plan.
- By interviewing the responsible personnel of each group, examining and reviewing the relevant documents, materials and information, the verification team evaluated the reasonableness of the sources of supporting materials and evidence for the contents of the Report.

CONCLUSION

◆ AA1000 Accountability Principles

Inclusivity

UNITECH has identified stakeholders closely related to its operations and maintained communication channels for all parties involved in various material topics, fully understanding the key information of stakeholder concern. The Report has fairly disclosed environmental, social, and governance information, sufficient to support the organization's responses to stakeholders and demonstrate its concrete implementation of the inclusivity principle.

Materiality

UNITECH has established an effective process to identify material topics that have a significant impact on stakeholders and its operations. The Report discloses the decision-making mechanisms implemented for material topics, prioritizes them, and develops relevant management strategies and objectives. Overall, the Report demonstrates the organization's adherence to the materiality principle.

Responsiveness

UNITECH has developed and implemented a stakeholder response mechanism, clearly stating relevant policies, standards, codes, and assessment objectives. Through Report and its official

afnor GROUPE

afaq

website, UNITECH continuously engages with stakeholders. Overall, the Report provides timely responses to stakeholder concerns, demonstrating the organization's commitment to the responsiveness principle.

Impact

UNITECH has implemented risk and opportunity monitoring and measurement for the impacts of its various sustainability initiatives. The Report demonstrates the organization's commitment to investing the necessary resources and capabilities to set targets, measure, and disclose impacts, demonstrating effective impact management, continuous improvement, and communication.

◆ Global Reporting Initiative Sustainability Reporting Standards

Based on the results of the review, it is confirmed that the general disclosures, specific topic disclosures, and material topics management disclosures in the Report have complied with the requirements of the GRI Standards. In the future, the organization can continue to integrate other international reporting requirements, collect and summarize the management performance of each operating location, and disclose sufficient sustainable information to stakeholders.

◆ Task Force on Climate-related Financial Disclosures

Based on the results of the review, the Report has revealed the impact of climate change on the organization's operations, as well as measures to address risks and opportunities. In the future, the organization can continue to update climate scenario information, enhance the flexibility of operating strategies, and assess the potential impact of response actions on financial performance.

◆ Sustainability Accounting Standards Board Standards

Based on the results of the review, the Report has disclosed relevant information based on the Sustainability disclosure topics & metrics and activity metrics of the SASB Standards. In the future, the organization can continue to collect and report data across departments and levels based on the SASB Standards to provide valuable information to investors.

ASSURANCE OPINION

AFNOR ASIA has developed a complete sustainability reporting assurance standard based on the verification guidelines of the AA1000 Assurance Standard (v3) and the GRI Standards. Based on the sufficient evidence provided by UNITECH and the facts seen during on-site verification, we adhere to the principle of fairness and issue a statement on the global sustainability reporting standards followed by the organization. In our opinion, the information and data presented in the Report by UNITECH provides a fair and balanced representation. We believe the focuses on economic, social, and environmental indicators in UNITECH in 2024 are well represented.

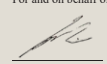
afnor GROUPE


afaq

ASSURANCE LEVEL

In accordance with the AA1000 Assurance Standard (v3), we verified this assurance statement corresponding to a moderate level. The scope and methods are as described in this statement.

For and on behalf of AFNOR :


 Dr. August Tasi
 The Director for Certification and Assessment
 Aug.01.2025

 **AA1000 Licensed Report**
 000-84/V3-40YKC

Verification team: Wen Yi Yen (Lead Verifier), PEI TONG HUANG (Verifier), Chung Pen Chen (Verifier).

AFNOR Asia Ltd. -20E No. 102, Chung Ping Rd., Taoyuan, Taiwan
 Tel. : +886 3 220 0066, Fax : +886 3 220 7889
 https://international.afnor.com/en/

afnor GROUPE



We'd love to hear from you! *Follow -US-*





231
8F., No. 122, Ln. 235, Baoqiao Rd.,
Xindian Dist., New Taipei City,
Taiwan (R.O.C.)



TEL: +886-2-89121122
FAX: +886-2-89121130



www.ute.com
invest@tw.ute.com