

TSE: : 3652

Unitech Electronics Co., Ltd.

2025 Annual Report



Annual Report URL :

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

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CPAs : Hu Shen Chieh , Kuo Shao Pin
CPA Firm: Ernst & Young
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5. Foreign securities ecxhange corporation listing : None**6. Website: <http://www.ute.com>**

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I. Letter to Shareholders

Dear Shareholders,

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

In 2025, the global economy maintained a steady growth trajectory, underpinned by easing inflationary pressures and a shift toward accommodative monetary policies worldwide. Despite prevailing geopolitical risks, the proliferation of Edge AI and 5G applications continues to catalyze growth momentum within the Automatic Identification and Data Capture (AIDC) industry.

Driven by the collective efforts of our staff, the Company continues to launch next-generation 5G high-end rugged mobile computers, RFID readers, and data collectors integrated with AI vision recognition technology. In the software domain, we have reinforced our proprietary MoboLink IoT device management platform and developed vertical solutions to enhance customer value, thereby strengthening the "unitech" brand influence across global markets.

Furthermore, to broaden our product portfolio, the Company has actively introduced AI-driven Autonomous Mobile Robots (AMRs) through distribution, which, combined with our in-house technology, provides comprehensive warehouse automation solutions.

We present the operating results of the company's collective efforts in 2025, as well as the outlook for 2026

1. Operating Performance in 2025

1) 2025 business plan results

The Company's global consolidated revenue for 2025 reached NT\$2.453 billion, representing a year-over-year (YoY) increase of 0.59%. Gross profit amounted to NT\$839 million, a growth of 7.08%, with the gross margin expanding to 34.21%. Benefiting from optimized product mix and stringent expense control, operating income reached NT\$110 million, a significant growth of 70.65%.

Overall operational efficiency improved markedly; net income for the period was NT\$101 million—a year-over-year increase of 7.19%, and delivering earnings per share (EPS) of NT\$1.34. The ratio of long-term capital to property, plant, and equipment rose to 591.68%, reflecting high financial solvency and a solid foundation for future expansion.

2) Budget Execution

The budget execution for the fiscal year 2025 is summarized as follows:

Net Revenue: Actual achievement of NT\$2.453 billion, representing an attainment rate of 94.33%.

Gross Profit: Actual achievement of NT\$842 million, representing an attainment rate of 99.21%.

Net Income: Actual achievement of NT\$101 million, surpassing the budget target with an attainment rate of 102.82%.

Gross Margin: Actualized at 34.21%, outperforming the original target of 32.66%.

Operational Performance Review:

In 2025, the Company focused on optimizing our product mix. The promotion of high-end 5G rugged mobile computers and AI vision recognition technology drove a significant expansion in gross profit margins.

Overall, despite steady revenue performance, net income for the period exceeded annual budget targets, attributable to our strategies of effective cost control and enhancing product value-add. These results demonstrate the Company's robust operating synergy and sustained profitability.

3) Analysis of Income and Expenditures and Profitability analysis in 2025

A. Analysis of Income and Expenditures

Unit: NTS thousands

Item \ Year	2024		2025		Difference (%)
	Amount	%	Amount	%	
Operating revenue	2,438,169	100.00%	2,452,536	100.00%	0.59%
Gross profit	783,490	32.13%	838,966	34.21%	7.08%
Operating income	64,565	2.65%	110,181	4.50%	70.65%
Non-operating income and expenses	54,776	2.25%	10,691	0.43%	(80.48%)
Income before income tax	119,341	4.90%	120,872	4.93%	1.28%
Income tax expense	25,127	1.03%	19,888	0.81%	(20.85%)
Net income	94,214	3.87%	100,984	4.12%	7.19%
Other comprehensive income(loss),net of income tax	3,434	0.14%	(905)	(0.04%)	(126.35%)
Total comprehensive income	97,648	4.01%	100,079	4.08%	2.49%

B. Analysis of Financial Structure and profitability

Item	Year	
	2024	2025
Debt Ratio: (Total Liabilities/Total Assets)	26.07%	26.11%
Ratio of Long-Term Capital to Property, Plant and Equipment: (Total Equity+Non-Current Liabilities) / Net Property, Plant and Equipment	570.75%	591.68%
Current Ratio: (Current Assets/Current Liabilities)	355.32%	350.50%
Quick Ratio: ((Current Assets-Inventories-Prepaid Expenses)/ Current Liabilities)	263.95%	257.62%
Return on Equity: (Net Income/Average Shareholders' Equity)	5.10%	5.28%
Net Profit Margin: (Net Income/Net Sales)	3.87%	4.12%
Earnings per Share: (Net Income Attributable to Owners of the Parent Company – Preferred Stock Dividend)/Weighted Average Number of Shares Outstanding	NT\$1.25	NT\$1.34

4) 2025 Research and development status

R&D investment for 2025 totaled NT\$151 million, supported by a professional team of over 70 hardware and software specialists. R&D priorities focused on proprietary AIDC products, Edge AI vision recognition, and the development of MoboLink cloud management software. Furthermore, the Company actively engages in cross-domain collaborations with global strategic partners. These initiatives are aimed at facilitating the rapid acquisition of cutting-edge technologies and optimizing the allocation of R&D resources.

We also engaged in the research of eco-friendly materials to align with international ESG trends, ensuring technological leadership while fulfilling our commitment to green operations.

Major new products developed in 2025 include:

WD200P: Wearable mobile computer.

HT730P: 5G handheld computer with keypad, supporting multiple scanners and low-temperature operation.

RP300 & Peripherals: Long-range UHF mobile reader supporting EA530, EA660, and iPhone.

RT112 WoA: Industrial-grade Windows on ARM tablet based on a 5G IoT platform.

EA530 & Peripherals: Industrial mobile computer with built-in short-range UHF, including dedicated cradles and 4-slot battery chargers.

EA660: Android 15 version upgrade.

Enterprise Keyboard v1.2: Provides OCR and barcode recognition with a new auto-matching mode.

EBrowser v1.1: Enterprise browser featuring a new standard licensing model.

ELauncher v2.2: Enterprise launcher with newly added configuration profile features.

StageGO v2.3: Enterprise deployment software with enhanced management settings and support for new models.

TagAccess v2.0: Added barcode functionality and support for new UHF products, including RP300, EA530, and PA768e.

ScanBridge v1.1: Supports new scanners and the RT112 WoA tablet.

2. Business Plan for 2026

The Company will consistently introduce innovative hardware and software products to

deepen vertical industry applications and expand our global business footprint. We are committed to precisely capturing customer needs and providing high-value integrated solutions. By promoting successful global case studies, we aim to leverage the synergistic advantages of our market presence and industry expertise.

For the 2026 fiscal year, the Company plans to launch a series of innovative products—including industrial-grade mobile computers, wearable devices, ring scanners, and iOS Sled barcode scanners—to further penetrate the warehousing, retail, and logistics sectors. In addition to consolidating our existing high-growth product lines, we will increase investments in Industrial IoT (IIoT) automated production solutions to facilitate the transition of enterprises toward smart factories. Total sales volume for primary product categories is projected to reach 200,000 units in 2026.

Regarding market development, the Company will proactively expand into the Japan, Latin America, and ASEAN markets while continuing to deepen our ODM operations. By providing design and manufacturing services for industrial-grade mobile devices to international brands, we will leverage a dual-track business model to broaden our client base and solidify the foundation for long-term growth.

3. Future Development Strategy

The "unitech" brand has ascended to become the 8th largest global provider of small industrial-grade mobile devices.

Moving forward, in addition to advancing our "glocalization" strategy, the Company will focus on mastering Edge Computing and AI technology trends to maintain deep insights into evolving industry applications.

We intend to foster closer collaborative relationships with both upstream and downstream partners within the value chain, ensuring operational resilience and agility amidst a volatile global environment. Through these initiatives, the Company will continuously enhance its core brand competitiveness.

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

Looking ahead to 2026, while the global economy has gradually emerged from the impact of high-interest-rate environments, policy adjustments driven by geopolitical risks and trade protectionism continue to inject uncertainty into international commerce.

Regarding technological transformation, Artificial Intelligence (AI) and the Industrial Internet of Things (IIoT) have transitioned from technology adoption to full-scale application, intensifying the competitive landscape within the industry. Concurrently, as global ESG green regulations such as the EU's Carbon Border Adjustment Mechanism (CBAM) enter the enforcement phase, compliance costs have become a critical threshold that export-oriented enterprises must overcome.

In response to these shifts, the Company will leverage the resilience of its decades-long global presence to flexibly navigate competitive pressures and regulatory changes through supply chain digitalization, high-value product innovation, and ESG sustainable governance strategies.

We remain steadfast in our belief that accelerated transformation is the key to market leadership, and we pledge to continue delivering consistent, long-term performance and excellence for our shareholders amidst this changing landscape.

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

Sincerely yours,

President Yeh Chia Wen

II. Corporate Governance Report

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

2.1.1 Directors

Director's Information (1)

April 21, 2025 ; Unit : Shares

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

Title	Nationality	Name	Gender Age	Date Elected	Term	Date first elected	Shareholding when elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degree of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
President	R.O.C.	Representative: YEH CHIA WEN (Note 1)	Male 71~80	2023.6.16	3 Years	1995.9.1	0	0	0	0	0	0	0	0	Tulane University MBA NCCU Department of Business Administration Department of Resource Engineering, National Cheng Kung University	Chairman of De Jie Investments Co., Ltd. Chairman of Shih-teh Organic Pharmaceuticals Co., Ltd. Chairman of Hi-Jet Incorporation Chairman of Hengxuan Co., Ltd. Chairman of Global Mobile Internet Co., Ltd. Chairman of Unitech Computer Co., Ltd. Chairman of Jingho Computer Co., Ltd. Chairman of Jingyong Computer Co., Ltd. CSO of Unitech Electronics Co., Ltd. Chairman of G.M.I. Technology Inc. Director of SmartBee Intelligence Company Ltd. Chairman of Rehear Audiology Company Ltd. Director of GW Electronics Company Ltd. Director of UAV、UEV、UJH、UCV、UAH、UEH、UIH (Legal representative of the companies above) Director of UTA、UTI、UTJ、UTC	Director	YEH MING HAN BO CHUN	Father-son Father-daughter	N/A

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

Title	Nationality	Name	Gender Age	Date Elected	Term	Date first elected	Shareholding when elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degree of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
							Director	R.O.C.	UNITECH COMPUTER CO., LTD.	-	2023.6.16	3 Years	2008.10.8	30,039,000			40.00%	30,039,000	40.00%	
R.O.C.	Representative: LEE YING SIN	Male 71~80	2023.6.16	3 Years	2008.10.8	405,147		0.54%	405,147	0.54%	36,526	0.05%	0	0	Institute of Communication Engineering National Yang Ming Chiao Tung University Master Degree of Business Management from Oklahoma City University NCCU department of Business Administration Telecommunications bureau engineer	Director of Unitech Computer Co., Ltd.	N/A	N/A	N/A	N/A
Director	R.O.C.	HI-JET INCORPORATION	-	2023.6.16	3 Years	2023.6.16	3,657,726	4.87%	3,657,726	4.87%	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
	R.O.C.	Representative: YEH MING HAN	Male 41~50	2023.6.16	3 Years	2016.6.20	234	0.00%	234	0.00%	0	0	0	0	Department of Industrial Design from Da Tong University Business Engineer of G.M.I. Technology Inc.	Director (Legal Representative), Special assistant to the general manager of Realtek Semiconductor Corp. Director (Legal Representative) of Unitech Computer Co., Ltd. Director (Legal Representative) of PIC/S GMP Chairman of De Jia Investment Co., Ltd. Director of Heng Xuan Co., Ltd.	Director Director	YEH CHIA WEN YEH BO CHUN	Father-son Siblings	N/A

Title	Nationality	Name	Gender Age	Date Elected	Term	Date first elected	Shareholding when elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degree of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
							Director	R.O.C.	HI-JET INCORPORATION	-	2023.6.16	3 Years	2023.6.16	3,657,726			4.87%	3,657,726	4.87%	
R.O.C	Representative: YEH BO CHUN	Male 31~40	2020.6.23	3 Years	2018.4.30	0		0	0	0	0	0	0	0	Master degree of Science in Advanced Infrastructure Systems from Columbia University Department of Transportation and Communication of National Cheng Kung University Deputy Manager of Research Department of KGI INC Chief of Staff , Compensation Manager, and Acting Spokesperson of G.M.I. Technology Inc.	Director (Legal Representative) of G.M.I. Technology Inc. Director (Legal Representative) of Unitech Computer Co., Ltd Supervisor of PIC/S GMP	Director Director	YEH CHIA WEN YEH MING HAN	Father-daughter siblings	N/A
Director	R.O.C.	HI-JET INCORPORATION	-	2023.6.16	3 Years	2023.6.16	3,657,726	4.87%	3,657,726	4.87%	0	0	0	0	N/A	N/A	N/A	N/A	N/A	N/A
	R.O.C	Representative: WANG KUO CHANG	Male 61~70	2023.6.16	3 Years	2006.6.14	0	0	0	0	0	0	0	0	Master of Management Sciences, Tamkang University President of De Hong Management Consulting Co., Ltd. Manager of Industrial Bank of Taiwan	President of De Chieh Investment Co., Ltd. Director (Legal Representative) of GMI Technology Inc. Director (Legal Representative) Unitech Computer Co., Ltd Supervisor of Rehear Audiology Company LTD.	N/A	N/A	N/A	N/A

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

Title	Nationality	Name	Gender Age	Date Elected	Term	Date first elected	Shareholding when elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degree of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
															Chairman of Mitac Information Holdings Ltd. Chairman of Mitac Information Technology (Singapore) Pte. Ltd.					
Independent Director	R.O.C	CHING, HU-SHIH	Male 71~80	2023.6.16	3 Years	1995.10.27	3,779	0.01%	3,779	0.01%	0	0	0	0	Institute of Chemical Engineering from National Tsing Hua University Associates of UPC Technology Corporation General Manager of Lien Hwa Industrial Holdings Corp. Supervisors of Mitac Holdings Corp. Supervisor of Getac Technology Corp. Director of Synnex Technology International Corp. Director of Paolung International Director of Mitac Inc. Chairman of Youholder Co., Ltd.	Chairman of China Grain Products Research & Development Institute Independent Director of Tricomtech Corp. Independent Director of Tricomtech Corporation Chairman of Y.S. Educational Foundation Independent Director of Mitac Digital Technology Corp. Supervisor of Yiyuan Investment Co., Ltd.	N/A	N/A	N/A	N/A
Independent Director	R.O.C	LIU YOU KUO	Male 51~60	2023.6.16	3 Years	2017.9.28	0	0	0	0	0	0	0	0	Advanced Infrastructure Systems from National Yang Ming Chiao Tung University External Lecturer of Department of Electronic Engineering from MING CHI UNIVERSITY External Lecturer of department of Special Education from National Dong Hwa University PhD candidate in the Department of Education and Human Potentials Development, National Dong Hwa University. External Lecturer of iSpan International Inc. (original Institute for Information Industry)	Technical Director and Director of SoftArts INC	N/A	N/A	N/A	N/A

Title	Nationality	Name	Gender Age	Date Elected	Term	Date first elected	Shareholding when elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degree of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Independent Director	R.O.C	HO PO CHUNG	Male 71~80	2023.6.16	3 Years	2008.11.12	0	0	0	0	0	0	0	0	Doctor of Information Engineering, National Chiao Tung University Vice President of Institute for Information Industry Chairman of International Integrated Systems, Inc. Chairman of Trinity Investment Corporation Director of Computer Skills Foundation	Chief Technology Officer and Consultant of Taipei Computer Association Independent Director of Terawins, Inc. Director of Knowledge Freeway Co. Ltd. Director of Zi Lian Co., Ltd. Independent Director of CyberSoft Digital Services Corporation	N/A	N/A	N/A	N/A

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

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

Chart 1 : Major shareholders of the institutional shareholders

April 18, 2026

Name of Institutional Shareholders	Major Shareholders
UNITECH COMPUTER CO., LTD	HI-JET INCORPORATION(26.41%).SHIHTEH ORGANIC PHARMACEUTICAL CO., LTD(4.64%).FU RONG INVESTMENT CO., LTD(4.33%).YEH, KUO-CHUAN(3.42%).LEE, YING-SIN(2.69%).JIA YUN INVESTMENT CO., LTD(1.68%).TAOTECH CO., LTD(1.60%).TAIWAN SHIN KONG INTERNATIONAL COMMERCIAL BANK HOLDS IN TRUST THE CUSTODY OF YISHENG CO., LTD (1.39%).CHUO MEE YU(1.20%).CHEN, RONG-HUEI(0.66%)
HI-JET INCORPORATION	DE JIA INVESTMENT CO., LTD (73.09%). YEH, BO-CHUN(14.44%). YEH, MING-HAN(12.45%). YEH JIA WEN(0.02%)

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

April 18, 2026

Name of Institutional Shareholders	Major Shareholders
SHIHTEH ORGANIC PHARMACEUTICAL CO., LTD	TAOTECH CO., LTD (9.95%) .HI-JET INCORPORATION (89.90%)
FU RONG INVESTMENT CO., LTD	YEH KUO-CHUAN(72.76%).ZHANG MEE YUN(27.24%)
JIA YUN INVESTMENT CO., LTD	YEH WEI TING (99.99%)
TAOTECH CO., LTD	LE HUEI GLOBAL INVESTMENT CO., LTD (30.12%) . SHENG HUEI PROPERTY AGENCY LTD(30.12%). GENIUS WORLDWIDE CORP(30.12%). SUPREME HOLDING CO(30.12%)
DE JIA INVESTMENT CO., LTD	YEH, MING-HAN(33.34%). YEH, BO-CHUN(33.33%). YEH WEI TING (33.33%)

Director's Information (2)

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

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

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

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

<p>Independent Director SU LIANG</p>	<p>1. Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company.</p> <p>2. Chairman and General Director of Mitac Information Technology Corp., Vice Chairman and General Manager of Mitac Incorporated, Director of EasyCard Corp., Supervisors of EasyCard Inc., Director of MiTAC Investment Co., Ltd, Director of Far Eastern Electronic Toll Collection Co., Ltd., Director of FETC International Co., Ltd, Independent Director of Mao Bao Inc., Managing Director Association for the Advancement of Information Industry, Director of Mitac Holdings Corp., Director of Mitac Hikari Corporation, Director of Mitac (Shanghai) Business Management Co., Ltd, Chairman of Ho Lee Investment Co.,Ltd, Director of Harbinger III Venture Capital Corp, Director of Harbinger VI Venture Capital Corp, Director of Harbinger VIII Venture Capital Corp, Director of Harbinger IX Venture Capital Corp, Superivosaurs of Lian Jie II Investment Corp.. Chairman of General Resources Co., Chairman of Mitac Advance Technology Corp.</p> <p>3. Not been a person of any conditions defined in Article 30 of the Company Law.</p>	<p>Independence Criteria as follows:</p> <p>1. Neither the individual, spouse, nor relatives within the second degree of kinship have served as a director, supervisor, or employee of the Company or any related enterprise.</p> <p>2. The individual, spouse, or relatives within the second degree of kinship (or by another person's name) do not hold any shares in the Company.</p> <p>3. The individual has not served as a director, supervisor, or employee of any specific related company of the Company (referring to the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations Governing the Appointment of Independent Directors of Public Companies).</p> <p>4. The individual has not received any remuneration for providing the Company or any related enterprise with business, legal, financial, accounting, or other services in the past two years.</p>	<p>1</p>
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<p>Independent Director CHING, HU-SHIH</p>	<p>1. Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company.</p> <p>2. Chairman of China Grain Product Research & Development Institute, Independent Director of Tricorntech Corp., Associates of UPC Technology Corporation, Director of Y.S. Educational Foundation, Independent Director of Mitac Digital Technology Corp. Supervisor of Yiyuan Investment Co., Ltd., General Manager of Lien Hwa Industrial Holdings Corp., Supervisors of MiTAC Holdings Corp, Supervisor of Getac Technology Corp., Director of Synnex Technology International Corp., Director of Paolung International, Director of Mitac Inc., Chairman of Youholder Co., Ltd.</p> <p>3. Not been a person of any conditions defined in Article 30 of the Company Law.</p>	<p>Independence Criteria as follows:</p> <p>1. Neither the individual, spouse, nor relatives within the second degree of kinship have served as a director, supervisor, or employee of the Company or any related enterprise</p> <p>2. The following are the shareholdings of the shareholders, spouse, and relatives within the second degree of kinship (or those who hold shares in their names) in the company: Shareholder: 3,779 shares/0.01% Spouse: No shares held Relatives within the second degree of kinship: No Shares held</p> <p>3. The individual has not served as a director, supervisor, or employee of any specific related company of the Company (referring to the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations Governing the Appointment of Independent Directors of Public Companies).</p> <p>4. The individual has not received any remuneration for providing the Company or any related enterprise with business, legal, financial, accounting, or other services in the past two years.</p>	<p>2</p>
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<p>Independent Director Liu You-Kuo</p>	<p>1. Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company.</p> <p>2. Technical Director of SoftArts Inc., Once served as the Supervisors of G.M.I. Technology Inc.</p> <p>3. Not been a person of any conditions defined in Article 30 of the Company Law.</p>	<p>Independence Criteria as follows:</p> <p>1. Neither the individual, spouse, nor relatives within the second degree of kinship have served as a director, supervisor, or employee of the Company or any related enterprise.</p> <p>2. The individual, spouse, or relatives within the second degree of kinship (or by another person's name) do not hold any shares in the Company.</p> <p>3. The individual has not served as a director, supervisor, or employee of any specific related company of the Company (referring to the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations Governing the Appointment of Independent Directors of Public Companies).</p> <p>4. The individual has not received any remuneration for providing the Company or any related enterprise with business, legal, financial, accounting, or other services in the past two years.</p>	<p>0</p>
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<p>Independent Director Ho, Pao-Chung</p>	<p>1. Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company.</p> <p>2. Chief Technology Officer and Consultant of Taipei Computer Association, Independent Director of Terawins, Inc., Director of Knowledge Freeway Co. Ltd., Director of Zi Lian Co., Ltd., Independent Director of CyberSoft Digital Services Corporation, and was the Vice President of Institute for Information Industry, Chairman of International Integrated Systems, Inc., Chairman of Trinity Investment Corporation, and Director of Computer Skills Foundation.</p> <p>3. Not been a person of any conditions defined in Article 30 of the Company Law.</p>	<p>Independence Criteria as follows:</p> <p>1. Neither the individual, spouse, nor relatives within the second degree of kinship have served as a director, supervisor, or employee of the Company or any related enterprise.</p> <p>2. The individual, spouse, or relatives within the second degree of kinship (or by another person's name) do not hold any shares in the Company.</p> <p>3. The individual has not served as a director, supervisor, or employee of any specific related company of the Company (referring to the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations Governing the Appointment of Independent Directors of Public Companies).</p> <p>4. The individual has not received any remuneration for providing the Company or any related enterprise with business, legal, financial, accounting, or other services in the past two years.</p>	<p>2</p>
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2. Diversification and Independence of the Board of Directors:

(1) Diversification of the Board of Directors

A. Diversity policy

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

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

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

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

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

Age Distribution of the Board of directors:

31~40 years old : 1 directors

41~50 years old : 1 directors

51~60 years old : 1 directors

61~70 years old : 1 directors

71~80 years old : 7 directors

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

a. Reason explanation

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

b. Take measures

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

(2) Independence of the Directors:

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

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

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

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

April 18, 2026 Unit : shares ; %

Position	Nationality	Name	Gender	Date first elected	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Remark
					Shares	%	Shares	%	Shares	%			Position	Name	Relationship	
General Manager / Company's General Manager	R.O.C	HSU CHIH TA	Male	2008.10.8	0	0	9,114	0.01%	0	0	Department of Electrical Engineering of FuJen University NCCU Department of Business Administration Deputy General Manager of Unitech Computer Co., Ltd	General Manager (Legal Representative) Xiamen Unitech Computer Co., Ltd.	None	None	None	None
Senior Vice General Manager	R.O.C	CHEN MENG YU	Female	2016.1.1	0	0	0	0	0	0	Sociology of NTU EMBA of NTU Deputy General Manager of HannStar Market Development Manager of HP Taiwan	None	None	None	None	None
Vice General Manager (Note 1)	R.O.C	TSAO KUO CHENG	Male	2013.3.20	0	0	0	0	0	0	Institute of Management in FuJen University Manager of Unitech Computer Co., Ltd	None	None	None	None	None
Vice General Manager (Note 1)	R.O.C	CHOU SHENG YANG	Male	2017.3.1	0	0	0	0	0	0	EMBA of NTU of Technology Department of Electronic Engineering of Chung Yuan Christian University Manager of Unitech Computer Co., Ltd	None	None	None	None	None
Vice General Manager (Note 1)	R.O.C	LI MING HSUEH	Male	2018.3.9	0	0	0	0	0	0	Institute of Information Management of DaTong University Department of Business Management of NTU of Technology Manager of Unitech Computer	None	None	None	None	None

											Co., Ltd					
Vice General Manager (Note 1)	R.O.C	LIU CHIA YI	Male	2020.3.5	10,000	0.01%	0	0	0	0	College of Manager of National Chung-Hsing University Senior Manager Level of Financial Finance Department of Electrical Engineering of Southern Taiwan University	None	None	None	None	None
Associates	R.O.C	YEH CHIH HAO	Male	2020.2.5	500,000	0.67%	0	0	0	0	NCCU Master of Department of Business Administration Department of electrical engineering of National Taiwan Ocean University	None	None	None	None	None
Vice General Manager (Note 2)	R.O.C	HSU YUAN YING	Female	2021.5.6	0	0	0	0	0	0	PhD of Computer Science and Engineering Telcordia Technologies of National Yang Ming Chiao Tung University Senior Scientist	None	None	None	None	None
Associates	R.O.C	CHANG CHIA LIN	Female	2017.5.12	0	0	0	0	0	0	Department of Accounting of Feng Chia University Assistant Manager of Ernst & Young of Auditing Service	None	None	None	None	None
Associates (Note 3)	R.O.C	CHEN YUNG YUAN	Male	2026.4.1	1,000	0.00%	0	0	0	0	Master of Management National Sun Yat-sen University Bachelor of Management National Sun Yat-sen University	None	None	None	None	None

Note 1 : Promoted from Associates to Vice General Manager on April 1, 2026

Note 2 : Promoted from R&D Division Director to Vice General Manager on April 1, 2026

Note 3 : Promoted from Department Head to Associates on April 1, 2026

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

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

Unit: NT\$ thousands

Job Title	Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income (%)		Remuneration received by directors for concurrent service as an employee						Sum of A+B+C+D+E+F+G and ratio to net income (%)		Remuneration from ventures other than subsidiaries or from the parent company		
		Base Compensation (A)		Retirement pays and pension (B)		Director profit-sharing compensation (C)		Expenses and perquisites (D)				Salary, rewards, and special disbursements (E)	Retirement pays and pension (F)	Employee profit-sharing compensation (G)								
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities			The Company	All consolidated entities	The Company	All consolidated entities					
Director	HI-JET INCORPORATION	0	0	0	0	922	922	0	0	922	922	0	0	0	0	0	0	0	922	922	3,356	
	Representative: YEH CHIA WEN	4,007	4,007	0	0	0	0	25	25	4,032	4,032	1,559	1,559	0	0	274	0	274	0	5,865	5,865	4,529
	Representative: YEH MING HAN	0	0	0	0	0	0	25	25	25	25	0	0	0	0	0	0	0	0	25	25	25
	Representative: YEH BO CHUN	0	0	0	0	0	0	20	20	20	20	0	0	0	0	0	0	0	0	20	20	20
	Representative: WANG KUO CHANG	0	0	0	0	0	0	25	25	25	25	0	0	0	0	0	0	0	0	25	25	30

Director	UNITECH COMPUTER CO., LTD.	0	0	0	0	691	691	0	0	691 0.69%	691 0.69%	0	0	0	0	0	0	0	0	691 0.69%	691 0.69%	None
	Representative: YEH KUO CHUAN	0	0	0	0	0	0	30	30	30 0.03%	30 0.03%	0	0	0	0	0	0	0	0	30 0.03%	30 0.03%	869
	Representative: LEE YING SIN	0	0	0	0	0	0	20	20	20 0.02%	20 0.02%	0	0	0	0	0	0	0	0	20 0.02%	20 0.02%	854
	Representative: CHEN RONG HUEI	240	240	0	0	0	0	15	15	255 0.25%	255 0.25%	0	0	0	0	0	0	0	0	255 0.25%	255 0.25%	859
Independent directors	SU LIANG	240	240	0	0	230	230	60	60	530 0.53%	530 0.53%	0	0	0	0	0	0	0	0	530 0.53%	530 0.53%	None
	CHING HU SHIH	240	240	0	0	230	230	60	60	530 0.53%	530 0.53%	0	0	0	0	0	0	0	0	530 0.53%	530 0.53%	None
	LIU YOU KUO	240	240	0	0	230	230	60	60	530 0.53%	530 0.53%	0	0	0	0	0	0	0	0	530 0.53%	530 0.53%	None
	HO PO CHUNG	240	240	0	0	230	230	60	60	530 0.53%	530 0.53%	0	0	0	0	0	0	0	0	530 0.53%	530 0.53%	None

1. Please describe the policy, system, standards and structure in place for paying remuneration to directors and describe the relationship of factors such as the duties and risks undertaken and time invested by the directors to the amount of remuneration paid.

2. In addition to what is disclosed in the above table, please specify the amount of remuneration received by directors in the most recent fiscal year for providing services (e.g., for serving as a non-employee consultant to the parent company /any consolidated entities / invested enterprises): None

Remuneration Range Table

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

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

Unit: NTS thousands

Job title	Name	Base compensation(A)		Profit-sharing compensation (B)		Expenses and perquisites (C)		Remuneration Amount for employee (D)				Sum of A+B+C+D and ratio to net income (%)		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		The company	All consolidated entities	The company	All consolidated entities	The company	All consolidated entities	The company		All consolidated entities		The company	All consolidated entities	
								Cash Bonus	Share bonue	Cash Bonus	Share bonue			
General Manager	HSU CHIH TA	8,412	8,412	324	324	2,723	2,723	560	0	560	0	12,019 11.95%	12,019 11.95%	None
Senior vice General Manager	CHEN MENG YU													
Vice General Manager (Note 1)	HSU YUAN YING													

Note 1 : Promoted from R&D Division Director to Vice General Manager on April 1, 2026

Remuneration Range Table

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

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

Dec 31, 2025 Unit: NT\$ thousands

Title	Job Title	Name	Amount of Stock	Amount of Cash	Total	Proportion of total amount to net profit after tax (%)
Manager	General Manager	HSU CHIH TA	0 (Note 1)	560	560	0.56%
	Senior Vice General Manager	CHEN MENG YU				
	Vice General Manager (Note 2)	TSAO KUO CHENG				
	Vice General Manager (Note 2)	CHOU SHENG YANG				
	Vice General Manager (Note 2)	LI MING HSUEH				
	Vice General Manager (Note 2)	LIU CHIA YI				
	Associates	YEH CHIH HAO				
	Vice General Manager (Note 3)	HSU YUAN YING				
	Associates	CHANG CHIA LIN				

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

Note 2 : The Manager was promoted from from Associates to Vice General Manager on April 1, 2026

Note 3 : Promoted from R&D Division Director to Vice General Manager on April 1, 2026

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

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

Job Title	Total amount of remuneration for 2024 as a percentage of post-tax net income		Total amount of remuneration for 2025 as a percentage of post-tax net income	
	The Company	Consolidated Company	The Company	Consolidated Company
Director	9.64%	9.64%	9.92%	9.92%
General Manager and Vice General Manager	12.78%	12.78%	11.95%	11.95%

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

(1) Directors' Remuneration

A. Transportation Fees for Attendance:

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

B. Directors' Compensation:

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

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

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

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

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

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

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

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

2.3 Implementation of Corporate Governance

2.3.1 The State of Operations of the Board of Directors

In 2025, the board of directors held 5 meetings(A), the attendance is shown below:

Job Title	Name	Attendance in person [B]	By proxy	Actual Attendance (%) [B/A]	Remarks
President	HI-JET INCORPORATION YEH CHIA WEN	4	1	80%	
Director	UNITECH COMPUTER CO., LTD. CHEN RONG HUEI	5	0	100%	
Director	UNITECH COMPUTER CO., LTD. YEH KUO CHUAN	3	2	60%	
Director	UNITECH COMPUTER CO., LTD. LEE YING SIN	4	1	80%	
Director	HI-JET INCORPORATION YEH MING HAN	5	0	100%	
Director	HI-JET INCORPORATION YEH BO CHUN	4	1	80%	
Director	HI-JET INCORPORATION WANG KUO CHANG	5	0	100%	
Independent Director	SU LIANG	5	0	100%	
Independent Director	CHING, HU-SHIH	5	0	100%	
Independent Director	LIU YOU-KUO	5	0	100%	
Independent Director	HO PO CHUNG	5	0	100%	

Other matters to be recorded :

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

Board Date	Period	Proposal Content	All Independent Directors Opinion	Handling the opinion of the Independent Directors
January 16, 2025	6 th meeting of 10 th term	Proposal for the Company's 2025 business plan.	<p>Independent Director Su Liang:</p> <p>1. Revenue and gross profit for 2025 both fell short of targets, and operating expenses were close to expectations. Why did the pre-tax net income reach 108.4% of the target? The Management Department responded.</p> <p>2. What is the percentage of software revenue relative to total operating income, and what is the pricing model for the WMS (Warehouse Management System)? The Management Department responded.</p> <p>Independent Director Ching Hu Shih:</p> <p>The revenue goal for the 2025 "Challenge Version" is only NT\$100 million higher than the "Commitment Version." What is the level of difficulty in achieving the Challenge Version? The Management Department responded.</p> <p>The Chairman provided additional remarks and a summary regarding the 2025 achievements and the 2025 operational plan.</p>	Upon the consultation, all directors agreed and passed without objection.

Board Date	Period	Proposal Content	All Independent Directors Opinion	Handling the opinion of the Independent Directors
March 4, 2025	6th meeting of 11th term	Regarding the definition of "rank-and-file employees" under Article 14-6 of the Securities and Exchange Act, and the amendment of the Articles of Incorporation to allocate a specific percentage of annual earnings as compensation for such employees.	Independent Director Ching Hu Shih: In addition to requiring Board approval and periodic evaluation, has the company incorporated the definition of "rank-and-file employees" into its Internal Control System as per the official decree? Management Response: We will revise the internal control system in accordance with the decree to include the management of compensation distribution for rank-and-file employees while maintaining operational flexibility for the future.	Upon the consultation, all directors agreed and passed without objection.
August 5, 2025	6th meeting of 13th term	Proposal for the distribution of "employee remuneration" for the Company's managerial officers for 2025.	1. The convener of the Remuneration Committee, Independent Director Su Liang, provided explanation on behalf of the Remuneration Committee: A. The Remuneration Committee has approved the proposal submitted by the management department and has presented it to this Board meeting for discussion and resolution.	After Independent Director Su Liang, provided the explanation, the proposal was unanimously approved by the other directors attending the meeting.

Board Date	Period	Proposal Content	All Independent Directors Opinion	Handling the opinion of the Independent Directors
			<p>B. Although the Securities and Exchange Act's provision regarding profit sharing for rank-and-file employees only applies starting from the distribution of 2025 earnings, the company has already allocated over 20% of employee compensation to rank-and-file employees this year. It is expected that next year's distribution will also be handled without issue.</p> <p>C. This year's distribution of employee compensation still considered performance evaluations; please consider making adjustments for next year.</p> <p>2. Management Response: We will adjust based on the Remuneration Committee's feedback.</p>	
		<p>Proposal to adjust compensation due to the expanded scope of duties for the company's managers.</p>	<p>1. Director Lee, Director Ching, and Director Su discussed the definition of "managers."</p> <p>2. Director Yeh (Kuo-Chuan), Director Ho, and the Chairman discussed the job grades and compensation of specific managers.</p>	<p>Due to a familial relationship with the manager in question, Director Yeh (Kuo-Chuan) recused himself from the discussion and voting for that specific individual. After the Chairman consulted the remaining directors, the proposal</p>

Board Date	Period	Proposal Content	All Independent Directors Opinion	Handling the opinion of the Independent Directors
			3. The management department provided explanations and will re-evaluate the definition and compensation of managers based on the directors' opinions before reporting back.	was passed unanimously.

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

Director Name	Board Date	Content of the agenda	The reason for abstention from benefiting	Voting status of the director
YE H CHIA WEN YE H MING HAN YE H BO CHUN	March 4, 2025	Proposal for the "performance bonus" for 2025 and the "annual salary adjustment" for 2025 for the Company's managerial officers.	As the Chairman concurrently serves as the Chief Strategy Officer, and Director Yeh Ming-Han and Director Yeh Bo-Chun are second-degree relatives of the Chairman, they have a personal interest in this proposal.	He left the meeting to avoid discussion and voting. Independent Director Su Liang acted as a proxy to consult with the other attending directors, the resolution was approved by all without objection.
YE H CHIA WEN YE H MING HAN YE H BO CHUN	August 5, 2025	Proposal for the distribution of "employee remuneration" for the Company's managerial officers for 2025.	The Chairman and the CSO, as this is related to his own interest.	He left the meeting to avoid discussion and voting.
YE H KUO CHUAN	August 5, 2025	Proposal for the compensation adjustment for managers due to expanded scope of duties.	Director Yeh Kuo-Chuan has a familial relationship with the manager involved in the case.	Resolved the proposal unanimously after Director Yeh Kuo-Chuan

Director Name	Board Date	Content of the agenda	The reason for abstention from benefiting	Voting status of the director
				recused himself from the discussion and voting. Following the Chairman's consultation with the attending directors, the proposal was passed without objection.

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

Evaluation Week	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation content
Once every year	January 1, 2025~ December 31, 2025	Board of Director	Member self-evaluation	A. Level of participation in the company operations. B. Improving the quality of the board of directors' decisions. C. Composition and structure of the board of directors. D. Appointment and continuous education of directors. E. Internal control.
Once every year	January 1, 2025~ December 31, 2025	Individual Director	Member self-evaluation	A. Understanding the company's goals and mission. B. Aware of the director's responsibilities. C. The level of participation in company operations. D. Internal relationship management and communication. E. Professionalism and continuous education of directors. F. Internal Control.

Evaluation Week	Evaluation Period	Evaluation Scope	Evaluation Method	Evaluation content
Once every year	January 1, 2025~ December 31, 2025	Compensation Committee	Member self-evaluation	A. Level of participation in the company operations. B. Aware of the compensation committees ' responsibilities. C. Improving the quality of the compensation committees ' decisions. D. The composition and member selection of the the compensation committee. E. Internal control.
Once every year	January 1, 2025~ December 31, 2025	Audit Committee	Member self-evaluation	A. Level of participation in the company operations. B. Aware of the audit committees ' responsibilities. C. Improving the quality of the audit committees ' decisions. D. The composition and member selection of the the audit committee. E. Internal control.

- (1) Pursuant to the "Board of Directors' Performance Evaluation Operating Procedures" of this Company, the Board of Directors conducted a self-assessment and the evaluation was carried out by the General Manager's Office. The results were reported to the 16th meeting of the 6th board of directors held on March 10, 2026.
- (2) The performance evaluation results of the Board of Directors and directors of this Company for the year 2025 were between 4 (excellent) and 5 (outstanding) in all aspects, demonstrating the overall effectiveness of the Board of Directors and directors in good corporate governance.
- (3) The performance evaluation results of the compensation committee of the company for the year 2025 were 5 (outstanding) in all aspects, demonstrating the overall effectiveness of the compensation committee in good corporate governance.
- (4) The performance evaluation results of the audit committee of the company for the year 2025 were 5 (outstanding) in all aspects, demonstrating the overall effectiveness of the audit committee in good corporate governance.

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

- (1) The Company has established communication channels between the independent directors and the certified public accountants, with meetings held prior to the issuance of financial reports, and the certified public accountants provide the independent directors with the results of their audits, differences between the unaudited and audited financial statements, as well as the latest legal and tax information and their impact on the Company's operations, for reference. Two meetings were held in 2025 and 2026 up until the date of the annual report's publication.
- (2) The Company's management reports to the Board of Directors at every meeting on the progress of the implementation of the previous meeting's resolutions and the current operating status, to facilitate the Board of Directors in fully understanding the progress of implementation and the fulfillment of management decisions. Ten meetings were held in 2025 and 2026 up until the date of the annual report's publication.
- (3) The Board of Directors revised the Company's relevant regulations in response to the Company's actual operational needs in 2025 and 2026, including the "Internal Control System", "Internal Audit System", "Articles of Incorporation" ,"Board of Directors Meeting Rules of Procedure". Additionally, resolved the proposal for the 2024 ESG Sustainability Report and the definition of "rank-and-file employees" under Article 14-6 of the Securities and Exchange Act, including the allocation of a percentage of annual earnings as remuneration for such employees to achieve regulatory compliance.

2.3.2 The State of Operations of the Audit Committee :

Following the fifth board of director election (June 23, 2020), our company established the first Audit Committee. After the shareholders' meeting on June 16, 2023, the comprehensive re-election of directors, the term of the current committee members will be from June 16, 2023 to June 15, 2026. The members of the committee are four independent directors, and one of them is elected as the convener and chairman of the meetings. The operation follows the "Audit Committee Organization Regulations" of our company."

The Audit Committee held 4 meetings during the year 2025(A), the attendance of independent directors is as follows:

Title	Name	Attendance in person(B)	By proxy	Actual Attendance (B/A) (%)	Remarks
Independent Director	SU LIANG	4	0	100%	Elected on June 16, 2023. Elected as the convener and chair of the meeting upon the resolution of the Audit Committee on August 4, 2023.
Independent Director	CHING HU-SHIH	4	0	100%	Elected on June 16, 2023.
Independent Director	LIU YOU-KUO	4	0	100%	Elected on June 16, 2023.
Independent Director	HO PO CHUNG	2	0	100%	Elected on June 16, 2023.

Other matters to be recorded:

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

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

Date of meeting	Meeting Content	Independent Director's objections	Meeting's Result	Handling of the audits committee's opinion
March 4, 2025 2st meeting of 7th term	1.Resolved the proposal for the 2024 Assessment of the Effectiveness of Internal Control System	The independent director has no objections.	All attending committee members unanimously agreed and	The Board of Directors has passed the proposal without

	and the Internal Control System Statement.		the decision will be submitted to the board of directors for approval.	objection based on the recommendation of the Audit Committee.
	2. Resolved the proposal for the 2024 Business Report, Parent-Only Financial Statements, and Consolidated Financial Statements.	The independent director has no objections.		
	3. Resolved the proposal for the 2024 Earnings Distribution.	Independent Director Ching inquired: What is the Company's dividend policy? Management Response: Pursuant to the Company's Articles of Incorporation, the Company shall take into account its operating environment and growth stage, and in response to future capital requirements and long-term financial planning, as well as to satisfy shareholders' demand for cash inflow, allocate no less than thirty percent (30%) of the distributable earnings as shareholder dividends annually.		
	4. Resolved the proposal for the appointment and remuneration of the	The independent director has no objections.		

	certifying CPAs for the year 2025.			
	5. Resolved the proposal for the pre-approval procedures and general policy for non-assurance services provided by Ernst & Young and its affiliates.	The independent director has no objections.		
May 6, 2025 2st meeting of 8th term	1. Resolved the proposal for the Company's 2025 Q1 Consolidated Financial Statements.	The independent director has no objections.	All attending committee members unanimously agreed and the decision will be submitted to the board of directors for approval.	The Board of Directors has passed the proposal without objection based on the recommendation of the Audit Committee.
	2. Resolved the proposal for the amendment of the Company's Internal Control System and Internal Audit System.	The independent director has no objections.		
August 5, 2025 2st meeting of 9th term	1. Resolved the proposal for the Company's 2025 Q2 Consolidated Financial Statements.	The independent director has no objections.	All attending committee members unanimously agreed and the decision will be submitted to the board of directors for approval.	The Board of Directors has passed the proposal without objection based on the recommendation of the Audit Committee.
November 11, 2025 2st meeting of 10th term	1. Resolved the proposal for the Company's 2025 Q3 Consolidated Financial Statements.	The independent director has no objections.	All attending committee members unanimously agreed and the decision will be submitted to the board of directors for approval.	The Board of Directors has passed the proposal without objection based on the recommendation of the Audit Committee.
	2. Resolved the proposal to adjust and simplify the investment organizational structure.	Independent Director Ching reminded the Company to evaluate whether there remains an operational need		

		<p>to hold active subsidiaries through holding companies, alongside financial and operational risks.</p> <p>Management Response:</p> <p>The Company will conduct a prudent evaluation before proceeding with the cessation of operations and deregistration of holding companies in accordance with the law.</p>		
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(2) Other resolutions that were not approved by the Audit Committee but were passed by more than two-thirds of all directors present at the meeting, excluding the aforementioned matters: None

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

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

The communication was smooth, and it achieved consistent conclusions.

(1) Communication between independent directors and accountants:

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

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

Date of meeting	Nature of the Content	Meeting Content	Independent Director's result	Handling of the Independent Director
March 10, 2025	Individual face-to-face communication meeting.	1. Communication with Corporate Governance Unit. (1) The independence of the CPAs and prior consent for the non-Assurance Services (2) Content of the Client. Representation Letter. (3) Audit Scope of the Group. (4) Execution and Results of Internal Control Testing. (5) Transactions and Relationships with Related Parties. (6) Other issues to be audited. (7) Key Audit Matters. (8) Audit Differences. (9) Expected Audit Opinion for 2025. 2. Updates on Securities and Exchange Regulations. 3. Updates on Tax Regulations. 4. Latest Developments in Sustainability Disclosure Standards. 5. ESG Ratings and Assessments.	The independent directors have understood the content of the explanations provided by the auditors and did not make any other suggestions.	None

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

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

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

C. Directly communicate through phone or email.

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

Date	Communication Key Point	Execution Results
January 16, 2025	Audit Business Execution Report for October-December 2024	The independent directors have no objection on the Audit Manager's Report.
March 4, 2025	Audit Business Execution Report for January-2025 Execution Results Report of Internal Control Self-Assessment for 2024	The independent directors have no objection on the Audit Manager's Report.
May 6, 2025	Audit Business Execution Report for February-March 2025	The independent directors have no objection on the Audit Manager's Report.
August 5, 2025	Audit Business Execution Report for April-June 2025	The independent directors have no objection on the Audit Manager's Report.
Novemeber 11, 2025	Audit Business Execution Report for July-September 2025 Audit Plan for 2026	The independent directors have no objection on the Audit Manager's Report.

4.Key Points Work of the Audit Committee :

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

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

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

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

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons																												
	Yes	No	Summary Description																													
3. Composition and responsibilities of the Board of Directors (1) Have a diversity policy and specific management objective been adopted for the Board of Directors and have they been fully implemented?	V		<p>(1) The company has formulated a policy on board diversity in the "Corporate Governance Best-Practice Principles" and has publicly disclosed and implemented it on the company's website and on the Market Observation Post System. The board members have different areas of expertise and are all accomplished in their respective fields. There are also 3 independent directors, as shown in the following table :</p> <table border="1"> <thead> <tr> <th>Diversified Core Projects / Job Title</th> <th>Name</th> <th>Gender</th> <th>Operation management</th> <th>Leadership</th> <th>Industry knowledge</th> <th>Financial Accounting</th> </tr> </thead> <tbody> <tr> <td>President and Legal Representative of Director</td> <td>YEH CHIA WEN</td> <td>Male</td> <td>V</td> <td>V</td> <td>V</td> <td>V</td> </tr> <tr> <td>Deputy Chairman and Legal Representative of Director</td> <td>CHEN RONG HUEI</td> <td>Male</td> <td>V</td> <td>V</td> <td>V</td> <td>V</td> </tr> <tr> <td>Legal Representative of Director</td> <td>YEH KUO CHUAN</td> <td>Male</td> <td>V</td> <td>V</td> <td>V</td> <td>V</td> </tr> </tbody> </table>	Diversified Core Projects / Job Title	Name	Gender	Operation management	Leadership	Industry knowledge	Financial Accounting	President and Legal Representative of Director	YEH CHIA WEN	Male	V	V	V	V	Deputy Chairman and Legal Representative of Director	CHEN RONG HUEI	Male	V	V	V	V	Legal Representative of Director	YEH KUO CHUAN	Male	V	V	V	V	<p>The company is currently following the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies without any discrepancies.</p>
Diversified Core Projects / Job Title	Name	Gender	Operation management	Leadership	Industry knowledge	Financial Accounting																										
President and Legal Representative of Director	YEH CHIA WEN	Male	V	V	V	V																										
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Diversified Core Projects Job Title	Name	Gender	Operation management		Leadership	Industry knowledge	Financial Accounting											
	Independent Director	HO PO CHUNG	Male	V	V	V												
			<p>The members of the Board of Directors has taken into account diversity in various aspects and developed appropriate diversity policies based on the operations, business models, and development needs, including but not limited to the following two major criteria:</p> <p>A. Basic conditions and values: gender, age, nationality, and culture, etc B. Professional knowledge and skills: professional backgrounds (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience, etc.</p> <p>The overall capabilities that the Board of Directors should possess include:</p> <p>A. Operational judgment ability B. Accounting and financial analysis ability C. Management ability D. Crisis management ability E. Industry knowledge F. International market perspective G. Leadership ability H. Decision-making ability</p> <p>In the current sixth term of the Board of Directors, there is only one employee director, one female director, and four independent directors (accounting for 36% of the total number of directors). The age distribution is as follows: 7 directors are between 71-80 years old,</p>															

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<p>(2) Has the Company voluntarily established other functional committees in addition to the Remuneration Committee and the Audit Committee?</p> <p>(3) Has the Company established rules and methodology for evaluating the performance evaluations on an annual basis, and submitted the results of performance evaluations to the Board of Directors and used them as reference in determining salary/compensation for individual directors and their nomination and additional office terms?</p> <p>(4) Does the Company regularly evaluate its external auditors' independence?</p>		V	<p>1 directors are between 61-70 years old, 1 director is between 51-60 years old, 1 director is between 41-50 years old, and 1 directors are between 31-40 years old, with an even distribution.</p> <p>(2) According to the "Corporate Governance Best Practice Principles," the company has set up a Remuneration Committee and an Audit Committee based on the size of the board and the number of independent directors.</p> <p>(3) The company's board of directors operates smoothly and effectively. In 2025, the board conducted an internal self-evaluation according to the company's "Board of Directors Performance Evaluation Regulations." The evaluation was conducted by the General Manager's Office and the results were reported to the 6th meeting of the sixth board of directors on March 10, 2026.</p> <p>(4) The company conducts an annual evaluation of the independence of its accountants. The accounting supervisor lists the accountant's education and experience, professional qualifications, and evaluation items, including financial interests, financing and guarantees, business relationships, personal and family relationships, employment relationships, gifts and special offers, rotation of signing accountants, non-audit services, accountant independence statements, and Audit Quality Indicators (AQIs). The accountant and independent directors had a face-to-face meeting arranged on March 10, 2026, to explain each of the five dimensions of the AQIs (professionalism, quality control, independence, supervision, and innovation) and report to the board for discussion. The independence evaluation of the accountants for 2025 was submitted to and approved by the 11th meeting of the 6th board of directors on March 4, 2025.</p>	

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4. Does the TWSE/TPEX listed company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility corporate governance practices(including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations,organizing board meetings and annual general meetings of shareholders as required by laws,and compiling minutes of board meetings and annual general meetings)?	V		(1) The company has appointed a dedicated person to handle corporate governance-related matters, and will work with the General Manager's Office and the Finance Department to complete the following corporate governance-related matters in accordance with legal procedures and statutory deadlines. (2) On March 22, 2023, the Board of Directors approved the appointment of Ms. Jialing Zhang, Associates of the General Administration Division, as the "Corporate Governance Supervisor" of the Company. Her qualifications meet the requirements of Article 21 of the " Taiwan Stock Exchange Corporation Operation Directions for Compliance with the Establishment of Board of Directors by TWSE Listed Companies and the Board's Exercise of Powers " and she has served as the head of the company's governance-related unit for more than three years.	The company is currently following the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies without any discrepancies.
5. Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers,etc.) and created a stakeholders section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues?	V		Our company has a spokesperson and a deputy spokesperson who serve as communication channels for the company's external communication. The company website also has a stakeholder section that provides email addresses and phone numbers for the spokesperson, deputy spokesperson, and independent directors, ensuring that communication channels between stakeholders and the company are unobstructed. The company also issues regular business status press releases each month and publishes them on the website. In 2025, we issued 23 important announcements on the Market Observation Post System.	The company is currently following the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies without any discrepancies.
6. Has the Company appointed a professional shareholder service agent to handle matters related to its shareholder meetings?	V		The company has appointed the Shareholder Services Department of Taishin International Bank to assist with the arrangements for shareholder meetings.	The company is currently following the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies without any discrepancies.
7. Information Disclosure (1) Has the Company established a corporate website to disclose information regarding its financials, business, and corporate governance status?	V		(1) Information related to financial operations and corporate governance is entered into designated websites as required by regulations. In addition, the company has set up a website to regularly disclose this information	The differences are as follows: The annual financial

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
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<p>(2) Does the company use other information disclosure channels (e.g. maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokesmen, webcasting investors conference etc.)?</p> <p>(3) Does the company publish and report its annual financial report within two months after the end of the fiscal year, and publish and report its financial reports for the first, second, and third quarters as well as operating statements for each month before the specified deadlines?</p>	V		<p>(2) The company has set up Chinese and English websites, with dedicated personnel responsible for collecting and disclosing company information and has implemented a spokesperson system effectively.</p> <p>(3) The Company's announcement and filing deadlines are as follows: A. Annual Financial Report: Within 75 days after the end of the fiscal year. B. First, Second, and Third Quarter Financial Reports: Within 45 days after the end of each respective quarter. C. Monthly Operating Results: By the 10th day of the following month.</p>	<p>report has not been announced or filed in advance at present. Future considerations for early disclosure will be evaluated based on actual needs.</p>
<p>8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for directors and supervisors)?</p>	V		<p>(1) Employee Rights: The company treats employees with integrity and protects their rights in accordance with relevant laws and regulations such as the Labor Standards Act. A. We value employee welfare and have established a Employee Welfare Committee. B. To enhance employees' professional skills and management knowledge, the Company regularly organizes various on-the-job training programs, including internal training and external professional courses. C. We respect gender equality in the workplace and have established a comprehensive "Sexual Harassment Prevention, Complaint and Punishment Regulations," as well as a complaint handling mechanism. D. We strictly comply with the "Occupational Safety and Health Act" regulations, providing colleagues with fire and emergency safety training, regulating equipment maintenance, and ensuring employee workplace safety.</p> <p>(2) Employee Care: In addition to comply with legal regulations, the company has implemented good welfare measures and systems to build a relationship of mutual trust and reliance between the company and employees. The colleagues maintain physical and mental health and</p>	<p>The company is currently following the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies without any discrepancies.</p>

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
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			<p>achieve work-life balance. For example, we provide all colleagues with group accident, medical, and life insurance, annual comprehensive health checks, flexible working hours, various social club activities, spiritual lectures, marriage allowances, funeral condolences, and retirement systems.</p> <p>(3) Investor Relations: The company has a spokesperson, proxy spokesperson, and shareholder services unit, and has set up an investor service area on the company's external website to provide investors with financial and corporate governance information and a question-and-answer mechanism to address shareholder proposals. In addition, this section also has an independent director mailbox to provide a communication channel for investors and the company.</p> <p>(4) Supplier Relations: Our company has always maintained good relations with suppliers, and our business execution has been excellent. We communicate and review product policies, quality targets, and cooperation progress through meetings, phone calls, and emails. To ensure that our products comply with environmental protection and energy conservation regulations, we hope to minimize the impact on the environment from raw materials to finished products. The company and suppliers work together to make products production and sales meet RoHS and WEEE regulations, and implement green environmental protection.</p> <p>(5) Rights of Stakeholders: Our company has a spokesperson and proxy spokesperson as communication channels for external stakeholders. Stakeholders can communicate with the company to safeguard their legitimate rights and interests. The company has also established the "Internal Handling Procedures for Material Non-Public Information" and regularly conducts training and education for managers and directors via email. This procedure is also available on our company website to prevent insider trading and safeguard the interests of investors.</p>	

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			<p>"Customer Credit Limit Management Policy" to effectively control risks, ensure payment collection while exploring potential quality customers, and promoting sales to expand the business.</p> <p>B. Customer Service and Technical Consultation: Our company provides products that require complete technical support services, therefore we have set up an "0800". Customer service hotline and a customer maintenance, repair, feedback, and suggestion channel on the company website. In addition, we also arrange product education and training for customers when launching new products.</p> <p>(9) The company has purchased a liability insurance policy of 1 million US dollars for its directors and key personnel.</p>	
<p>9. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement. (If the Company was not included among the companies evaluated for the given recent year, this item does not need to be completed.)</p> <p>(1) According to the Corporate Governance Evaluation results in 2025, the company has reviewed the reasons for the previous year's failure to score, continuously strengthened corporate governance and information disclosure, and the evaluation indicators for this year are as follows :</p> <p>A. Did the company disclose the connection between director and managerial officer performance assessment and remuneration in its annual report?</p> <p>B. Did the company have a designated unit in charge of promoting sustainable development that, following the principle of materiality, conducted risk assessment on environmental, social, or corporate governance issues related to the company's operations, and adopted relevant risk management policies or strategies, and did the board of directors oversee the promotion of sustainable development, and did it disclose the same on the company's website and in its annual report?</p> <p>C. Did the company, following the Global Reporting Initiative (GRI) Standards, prepare and upload its sustainability report to MOPS and to the company website?</p> <p>D. Did the company obtain a third-party verification or assurance for its sustainability report?</p> <p>E. Did the company upload the English version of its sustainability report to MOPS and the company website?</p> <p>F. Did the company disclose information about the company's governance, strategies, risk management, metrics, and targets for climate-related risks and opportunities in accordance with the Task Force on Climate-Related Financial Disclosure (TCFD) recommendation framework?</p> <p>G. Was the sustainability report prepared by the company submitted to and passed by the board of directors?.</p> <p>(2) Prioritized items and measures to strengthen:</p> <p>A. Upon review, the items for which no points were awarded in the current evaluation are those that currently cannot be adjusted or improved. However, the following items (where points have already been awarded) are identified as priority areas for further strengthening, aimed at securing an additional point in the overall score of the next evaluation:</p> <p>a. Did the company disclose the annual emissions of greenhouse gases (GHG) for the past two years?</p>				

Evaluation Item	Implementation Status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the reasons
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<p>B. Improvement Measures:</p> <p>a. Obtain external verification for GHG Scope 1 and Scope 2 emissions for both 2024 and 2025.</p>				

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

1. On October 28, 2011, the Board of Directors of the company passed the "Organization Regulations of Remuneration Committee." On June 16, 2025, in conjunction with the election of new directors, the fifth term of the remuneration committee members was approved.

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

Criteria Identity Type Name		Professional Qualification Requirement and Working Experience	Independence Criteria	The number of family members serving as members of the remuneration committee of other publicly listed companies.
Independent Director Convener	SU LIANG	Please refer to pages 16-22 of this annual report for disclosure of director's professional qualifications and independence information of independent directors.		1
Independent Director	CHING HU SHIH			2
Independent Director	LIU YOU KUO			0
Independent Director	HO PO CHUNG			2

3. Responsibilities of the Remuneration Committee :

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

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

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

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

(2) The term of office for this current (fifth) committee is from July 18, 2025, to June 15, 2026 · The Remuneration Committee held a total of two meetings [A] during the latest fiscal year, and the qualifications and attendance of the committee members are as follows:

Job Title	Name	Attend in person (B)	By proxy	Actual Attendance (%) (B/A)	Remarks
Convener	SU LIANG	2	0	100%	The board of directors approved the appointment of members of the Remuneration Committee on July 18, 2023. Elected as the convener and chair of the meeting upon the resolution of the Remuneration Committee on August 4, 2023
Committee	CHING HU-SHIH	2	0	100%	
Committee	LIU YOU-KUO	2	0	100%	
Committee	HO PO CHUNG	2	0	100%	

Other matters to be recorded :

1. If the Board of Directors does not adopt or amend the recommendations of the compensation committee, the board shall specify the date, session, agenda, resolution results, and the handling of the company's opinions on the compensation committee's opinions (if the compensation and benefits approved by the board are better than the recommendations of the compensation committee, the differences and reasons should be explained): None
2. If there are objections or reservations from members of the compensation committee on the decisions made, and there are records or written statements, the date, session, agenda, opinions of all members, and the handling of member opinions shall be stated: None

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

1. The Deviations of implementation Status and the Reasons

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
1. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?	V		<p>The company has established the " Sustainable Development Best Practice Principles " to ensure the integrity of operations, good corporate governance, sustainable environmental development, social welfare, protection of stakeholders' rights, and employees' health and safety, as well as career planning for colleagues. These guidelines serve as the basis for our company's operations.</p> <p>(1) On March 22, 2025, the Board of Directors approved of appointing Ms. Jialing Zhang, Associates of the General Administration Division, as the chief corporate governance officer.</p> <p>(2) In order to effectively integrate and promote the sustainable development practices, the Company has established the “Sustainable Development Promotion Team” responsible for promoting sustainable development. The CEO serves as the convener. The heads of Taiwan Business Center, R&D Center, Market and Operation Center, Product Marketing Division, General Administration Division, IT Division and Audit Office are appointed to form the task-oriented “Sustainable Development Promotion Team.” Meanwhile, sustainability tasks are divided into four aspects, namely “corporate governance,” “social care,” “sustainable supply chain” and “environmental sustainability,” for implementation of the Company’s sustainable development policy. The CEO shall confirm the Company’s sustainable development strategy and action plan to determine the management guidelines and conduct supervision.</p>	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
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			<p>(3) On November 11, 2025, in accordance with the aforementioned sustainable development strategies and action plans, the Company reported its 2025 "Sustainable Development Implementation Status" and 2026 target plans to the Board of Directors. The scope included respecting stakeholders' rights, strengthening information disclosure, prioritizing employee safety and health, developing a sustainable environment, the preparation and assurance of the Sustainability Report, and the inventory and verification of greenhouse gas emissions. The Board reviewed and supervised the progress of sustainable development strategies and various projects, providing guidance. The Board affirmed the Company's sustainable development management policies/strategies, the 2025 implementation results, and the formulation of 2026 targets.</p> <p>(4) Plans for Greenhouse Gas (GHG) inventory and verification are reported to the Board on a quarterly basis. The Company completed the 2024 GHG inventory and external verification in April 2025.</p>	
2. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	V		<p>The Company's "Sustainable Development Promotion Team" has conducted risk assessments on environmental, social, and corporate governance (ESG) issues related to the Company's operations based on the principle of materiality. The boundary of the risk assessment is primarily the Company, including the Taiwan operational headquarters and four overseas subsidiaries in the USA, the Netherlands, Japan, and China. The scope of disclosure covers 100% of all regional offices across the Group and one production site at the headquarters. The following risk management policies have been established:</p> <p>(1) Risk policies related to environmental issues:</p>	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>The Company is an electronic product assembly manufacturer. The assembly process does not involve the generation of sewage, air, noise, or toxic substances. When selecting suppliers of relevant parts, regarding the desired electronic parts and components, mechanical components, batteries and packing materials for which recognition is necessary, the Company requests upstream suppliers of raw materials and parts to provide written declarations stating that their materials are in line with relevant international environmental regulations.</p> <p>The Company also has the “Fire Prevention Regulations,” “Typhoon Prevention Regulations,” “Personnel and Environmental Pandemic Prevention Regulations,” “Environmental Operation Control Procedures,” “Waste Management Procedures,” “Noise Management Procedures,” and “Chemical Management Procedures” in place for compliance.</p> <p>In 2023, the environmental management system was successfully introduced, and ISO 14001 certification was obtained in December 2023. The latest certificate is valid from December 28, 2023 to December 27, 2026.</p> <p>(2) Risk policies related to social issues:</p> <p>A. The Company’s products are consistent with safety and environmental regulations and relevant standards such as CE, FCC, and NCC around the world. Product liability insurance is also purchased to ensure liability and risk management.</p> <p>B. Respect for the rights and interests of stakeholders and enhancement of information disclosure:</p> <p>a. The Company has established and implemented</p>	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>the “Internal Major Information Processing Procedures” , “Ethical Corporate Management Best Practice Principles” , “Regulations Regarding Holiday Gifts to Suppliers, Customers and Subcontractors” , “Personal Data Protection Regulations,” and “Whistle-blowing System Regulations,” with reminders provided and reviewconducted.</p> <p>b. Employee health examinations are arranged annually. In 2025 (Year 114), a total of 308 active employees participated in health examinations. Professional medical staff analyzed the results of the examinations and related questionnaires, providing health care and consultations for 25 employees with abnormal physical examination data.</p> <p>c. Education and training for employees are held regularly to strengthen awareness of workplace safety and concepts such as the prevention of unlawful infringement. Health education announcements regarding health or occupational disease prevention and workplace safety are published monthly on the intranet; a total of 24 announcements were published in 2025. Furthermore, the employee safety training sessions organized by the Company in 2025 recorded a total of 666 participants, with the cumulative training duration reaching 575 hours.</p> <p>C. Emphasis on employee safety and health: The Company has formulated and implemented the “Employee Management Regulations” , “Employee Opinion Handling Regulations” , “Sexual</p>	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
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			<p>Harassment Prevention Measures, Complaint and Punishment Regulations” and “Regulations Regarding Written Statement on Prohibition of Sexual Harassment in the Workplace,” with reminders provided and reviews conducted.</p> <p>D. Encouragement in relation to social welfare: Based on the concept of “giving back to society what we take from it” ,Unitech is actively dedicated to social charity/welfare, cultural education promotion, and other activities, and encourages employees to play a role in social responsibility with practical actions. In line with our corporate philosophy, we continue to participate in and enhance various social welfare activities to exert our social influence on the issues of supporting disadvantaged groups, promoting arts and cultural education in Taiwan, and protecting the environment, in the hope of contributing to a beautiful and inclusive society.</p> <p>The Company’s headquarters are located in the Global Technology Park in Xindian District, New Taipei City, and its branches are located in Taipei, Zhongli, Hsinchu, Taichung, Tainan and Kaohsiung throughout Taiwan. The Company proactively participates in public welfare activities within the Company’s community to fulfill its social responsibilities.</p> <p>The social welfare activities in which we participated in 2025 are summarized as follows:</p>	

Evaluation Item	Implementation Status				Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.											
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			<table border="1"> <thead> <tr> <th>Date</th> <th>Activity</th> <th>Participation Method</th> <th>Organizer/Venue</th> </tr> </thead> <tbody> <tr> <td>November 1, 2025</td> <td>Charity Carnival "I am here for you, my child"</td> <td>Contribution to a stall at the fair and participation in the charity sale</td> <td>Chung Yi Social Welfare Foundation Taipei Expo Park/ Flower Sea Plaza</td> </tr> <tr> <td>June 6, 2025 September 4, 2025 December 5, 2025</td> <td>Joint blood donation in the park</td> <td>Contribution of gifts for blood donation, and blood donation by our employees</td> <td>AAEON Foundation/Xindian Global Technology Park</td> </tr> </tbody> </table>	Date	Activity	Participation Method	Organizer/Venue	November 1, 2025	Charity Carnival "I am here for you, my child"	Contribution to a stall at the fair and participation in the charity sale	Chung Yi Social Welfare Foundation Taipei Expo Park/ Flower Sea Plaza	June 6, 2025 September 4, 2025 December 5, 2025	Joint blood donation in the park	Contribution of gifts for blood donation, and blood donation by our employees	AAEON Foundation/Xindian Global Technology Park	
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			<p>The implementation results are as follows:</p> <table border="1"> <thead> <tr> <th>Year</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Investment in social enterprise</td> <td>NTD 32,000</td> </tr> <tr> <td>Purchase from and support to the sales of social enterprises</td> <td>NTD 2,557,813</td> </tr> <tr> <td>Hours of volunteer services</td> <td>53 hours</td> </tr> <tr> <td>No. of NPOs reached</td> <td>2</td> </tr> </tbody> </table> <p>The details of the welfare activities we participated in are described as follows:</p> <p>a. Support to disadvantaged children "Chung Yi Welfare Foundation" has provided professional care services for many years, in order to help youths who are abandoned, homeless,</p>	Year	2025	Investment in social enterprise	NTD 32,000	Purchase from and support to the sales of social enterprises	NTD 2,557,813	Hours of volunteer services	53 hours	No. of NPOs reached	2			
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			<p>severely overlooked or abused, or have experienced major changes in their family. The Company assists them in their daily care, education, medical treatment, and mental and physical development. In response to the “Dandelion Baby Sponsorship Program” fund-raising campaign, the Company invites its employees to participate in the “I am here for your, my child” event held at the Flower Sea Plaza of Taipei Expo Park on November 1. Charity bazaar.</p> <p>All the income from the charity sale and fund-raising activities on that day, NT\$2,557,813 in total, was donated to the Chung Yi Welfare Foundation to contribute to the “Dandelion Baby Sponsorship Program.” We hope that in this way, more children without relatives to rely on can grow up safely and healthily through better placement and upbringing.</p> <p>b. Love for life and passion for helping others Unitech has been devoting attention to the needs of society and sparing no effort in fulfilling corporate social responsibility. In recent years, Taiwan has faced a rare but serious blood shortage, with blood donation centers around the nation highlighting the urgent need for blood donors. To offer “a gift that saves lives” as mentioned by the slogan, Unitech took part in the blood donation events held by AAEPON Foundation on June 6, September 4 and December 5. In order to encourage the active participation of the employees of Unitech and other companies in the Park, Unitech ordered bags of “Chishang Champion Rice” from the Taitung County</p>	

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			<p>Farmers' Association as gifts for the charity blood donation, which also helped promote the agricultural development of Taiwan milled rice. In this way, we not only contributed to the blood drive, but also worked with smallholders to promote Taiwan's high-quality milled rice. The two charity blood donation events which the Company attended in 2025 collected a total of 989 bags of blood, 250cc per bag, i.e. a total of 247,250cc. By inviting employees to roll up their sleeves and donate blood, Unitech hoped that a love chain could be created via this practical action, and that more and more people could be affected and further join the charitable action, radiating more warmth and gathering more positive energy in the society together.</p> <p>(3) Risk policies related to corporate governance issues:</p> <p>A. The Company has appointed a chief corporate governance officer, formulated the Corporate Governance Best Practice Principles, and reported the implementation status of the current year and the plan for the next year to the Board of Directors on an annual basis.</p> <p>The implementation of corporate governance, fulfillment of ethical management and promotion of sustainable development in 2025, together with the implementation plan for 2026, were reported to the Board of Directors on November 11, 2025.</p> <p>B. Attention has been placed on the relationship with employees, suppliers, customers, shareholders and communities in the process of corporate management. By ensuring fair trade, mutual benefit, information disclosure, and protection of privacy</p>	

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			<p>and business secrets, we avoid possible losses. The Company emphasizes ethical management and fulfillment of social responsibility in the “Corporate Governance Best Practice Principles,” “Employee Management Regulations,” “Code of Ethical Conduct,” “Employee Code of Conduct,” and “Sexual Harassment Prevention Measures, Complaint and Punishment Regulations.” These are announced on the intranet for all employees to comply with, and the provisions are adjusted based on timely risk assessment and implemented.</p> <p>C. The Company also purchases liability insurance for directors and managerial officers so that relevant risks are reduced.</p> <p>(4) Risk policies related to corporate information security: The Company has established over 10 management regulations for computer hardware, software, and information security. In 2023, the ISO 27001:2013 Information Security Management System was introduced, obtaining third-party certification and passing the surveillance audit on August 30, 2024. On September 17, 2025, the Company passed the ISO 27001:2022 certification audit. The current certificate is valid from November 16, 2025, to November 15, 2028.</p> <p>Through the implementation of the ISO 27001 Information Security Management System, the Company has strengthened its response capabilities for cybersecurity incidents and protected the security of company and customer assets.</p>	

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3. Environmental Issues (1) Has the Company set an environmental management system designed to industry characteristics?	V		<p>(1)The Company's production involves electronic assembly operations. Products comply with RoHS, WEEE, and REACH regulations. The Company has obtained the IECQ QC 080000 Hazardous Substance Process Management System certification and ISO 14001 Environmental Management System certification. In accordance with relevant international standards, the plant has established environmental safety management regulations and occupational safety and health regulations to ensure environmental safety and the health and safety of personnel, fulfilling its due responsibility for environmental management.</p> <p>(2)The scope of the IECQ QC 080000 certification obtained by the Company primarily covers barcode scanners, portable data collectors, and online data collectors. The latest certificate is valid from March 16, 2025, to February 8, 2028.</p> <p>(3)The scope of the ISO 14001 certification obtained by the Company primarily covers handheld industrial computers. The latest certificate is valid from December 28, 2023, to December 27, 2026.</p>	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.
(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	V		<p>(1) Energy Management Policy and Implementation Measures Adhering to the core principles of enhancing energy efficiency and reducing energy consumption as our primary carbon reduction strategies, the Company has implemented precise power resource planning for both production facilities and office premises. A.Implementation Measures: Equipment Upgrades: Sequential replacement of HVAC systems with inverter models, installation of energy-saving apparatus, and full transition to</p>	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
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			<p>high-efficiency LED lighting.</p> <p>Digital Transformation: Optimization of workflows through digitalization and paperless initiatives, including the implementation of electronic document exchange systems and e-invoicing.</p> <p>Server Consolidation: Consolidation of IT server infrastructure and replacement of legacy hardware with next-generation energy-efficient models.</p> <p>B.Base Year Data and Performance: Base Year: The Company has designated fiscal year 2024 as the management base year for all performance indicators. Power Consumption Data: Electricity usage was 973,633 kWh in 2024, which increased to 1,043,640 kWh in 2025, primarily due to the expansion of business operations. Performance Achievement: Document destruction volume in 2025 increased by 565% compared to 2024. This significant rise was attributed to the centralized disposal of accounting vouchers that had reached their statutory retention period.</p> <p>(2) Recycled Materials and Green Product Policy The Company actively enforces green supply chain management and has adopted multiple international environmental standards, including RoHS, WEEE, IECQ QC 080000, and ISO 14001.</p> <p>A.Implementation Measures: Circular Economy: Promotion of packaging material recycling and reuse (e.g., plastic trays) through partnerships with certified vendors to minimize waste generation. Material Management: All components utilized in products comply with green environmental</p>	

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			<p>regulations. Currently, 100% of the paper-based packaging materials are sourced from recycled content.</p> <p>B.Base Year Data and Performance: Waste Volume Data: Total waste weight was approximately 74.65 tonnes in 2024 and 78.43 tonnes in 2025. Supplier Management: Environmental criteria have been integrated into the supplier verification process, requiring all vendors to provide certification of compliance with environmental regulations.</p> <p>(3) Quantitative Targets (Future Roadmap) The Company has established clear climate-related targets encompassing both Scope 1 and Scope 2 emissions: A Greenhouse Gas (GHG) Emissions: Utilizing 2024 as the base year, the Company targets an average annual reduction of 0.5%, with the long-term objective of achieving Net-Zero emissions by 2050.. B. Energy and Resources: Targets for 2026 include a 1% reduction across electricity, water consumption, and waste generation, respectively, relative to the 2024 baseline. Medium-to-Long-Term Roadmap: Within the next five years, the Company aims to achieve a 3% reduction in total GHG emissions, a 5% reduction in water usage, and a 1% reduction in waste destruction volume.</p>	
(3) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	V		<p>(1) During the Company's product manufacturing and assembly processes, there are no gas emissions nor significant consumption of water or electricity. Nonetheless, we strictly manage the use of air conditioning, water, and electricity in both the assembly facilities and office spaces to uphold our</p>	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

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			<p>commitment to energy conservation and carbon reduction.</p> <p>(2) To integrate corporate social responsibility with our business philosophy, the Company has established a “Sustainable Development Task Force,” led by the General Manager’s Office as the planning unit. This team is responsible for identifying and managing key ESG (Environmental, Social, and Governance) issues. It is dedicated to identifying ESG-related risks and opportunities and driving the implementation of sustainable management strategies.</p> <p>(3) The Company conducts systematic annual assessments based on three key procedures: Identification, Evaluation, and Action to understand the potential impact of various risks and opportunities on our operations. Based on impact severity and likelihood, we have developed a Climate Risk and Opportunity Matrix, identifying the following three primary risks requiring priority attention:</p> <p>A.Regulatory Risk: Increased pricing on greenhouse gas emissions;</p> <p>B.Market Risk: Shifting customer behaviors and market uncertainty;</p> <p>C.Physical Risk: Intensifying extreme weather events (e.g., typhoons, floods), drastic changes in rainfall patterns and climate types, and rising average temperatures.</p> <p>Additionally, we have identified two key opportunities:</p> <p>A.Developing or expanding the supply of low-carbon products and services;</p> <p>B.Rising consumer preference for eco-friendly and sustainable products.</p>	

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			<p>(4) In response to the above risks and opportunities, the Company has formulated corresponding strategic measures and regularly monitors their implementation. We continue to observe best practices of international benchmark companies, global sustainability trends, and emerging climate-related issues to enhance our operational resilience amid climate change and reduce the environmental impact of our operations.</p> <p>(5) For the identified major climate risks and opportunities, the Company strategically focuses on managing current and future transitional and physical risks. We have outlined three main strategic directions and corresponding actions:</p> <p>A.Sustainable Environment:</p> <p>a. In accordance with guidelines and regulations from authorities, the Company will begin greenhouse gas inventory operations starting in 2024 (subsidiaries are scheduled to begin in 2025). Each department will participate in the inventory process according to its functional responsibilities, with regular progress reports submitted to the Board of Directors.</p> <p>b.We are implementing the ISO 14064-1 greenhouse gas management standard and will continue budgeting for the replacement of energy-intensive equipment and processes to enforce energy-saving and carbon-reduction measures. Third-party verification under ISO 14064-1 will also be commissioned to evaluate the Company's net-zero efforts at the operational level.</p> <p>B.Low-Carbon Economy: To meet stakeholder expectations both domestically</p>	

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			<p>and internationally and to enhance our sustainable corporate image, the Company has adopted relevant international standards and management systems. All materials used in our products comply with green environmental regulations, and some incoming packaging materials are reused or recycled to reduce waste and mitigate the greenhouse effect.</p> <p>C.Low-Carbon Transition: The Company continues to implement sustainable business practices and aligns with trends in low-carbon and digital transformation by adopting electronic invoicing and e-document exchange systems. Within the office environment, we promote waste sorting and double-sided printing to improve resource efficiency and reduce environmental impact.</p>	
(4) Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?	V		<p>(1)The Company (Parent Company only, excluding subsidiaries) reported operating revenue of NT\$2,081 million for 2024 and NT\$2,130 million for 2025. Within the scope of these operations, the resulting greenhouse gas (GHG) emissions, water consumption, and total waste weight are as follows: (The 2025 GHG emissions data for the Taiwan corporate headquarters is currently undergoing third-party assurance. The final verified results will be disclosed in the 2025 Sustainability Report.)</p> <p>A. Greenhouse Gas Emissions The Company is engaged in the assembly and manufacturing of electronic products. The assembly process does not involve the generation of wastewater, air pollutants, noise, or toxic substances, and there is no equipment with stationary</p>	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

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			<p>combustion sources. Direct Emissions (Scope 1) mainly includes emissions from office equipment and vehicle fuel. Indirect Emissions (Scope 2) includes emissions from purchased electricity. The greenhouse gas emissions for the past two years are as follows:</p> <table border="1"> <thead> <tr> <th>Emission volume (mt CO2e)</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Scope 1</td> <td>251.77</td> <td>219.21</td> </tr> <tr> <td>Scope 2</td> <td>461.50</td> <td>494.68</td> </tr> <tr> <td>Scope 3</td> <td>405.72</td> <td>364.94</td> </tr> <tr> <td>Total Emissions (mtCO2e)</td> <td>1118.99</td> <td>1078.83</td> </tr> <tr> <td>Intensity (mt CO2e/NTD million)</td> <td>0.5378</td> <td>0.5065</td> </tr> </tbody> </table> <p>B. Water Usage</p> <table border="1"> <thead> <tr> <th>Year</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Total Water Withdrawal (Million Liters)</td> <td>6.81</td> <td>7.23</td> </tr> <tr> <td>Total Water Discharge (Million Liters)</td> <td>6.81</td> <td>7.23</td> </tr> <tr> <td>Total Water Consumption (Million Liters)</td> <td>0</td> <td>0</td> </tr> </tbody> </table>	Emission volume (mt CO2e)	2024	2025	Scope 1	251.77	219.21	Scope 2	461.50	494.68	Scope 3	405.72	364.94	Total Emissions (mtCO2e)	1118.99	1078.83	Intensity (mt CO2e/NTD million)	0.5378	0.5065	Year	2024	2025	Total Water Withdrawal (Million Liters)	6.81	7.23	Total Water Discharge (Million Liters)	6.81	7.23	Total Water Consumption (Million Liters)	0	0	
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			<table border="1"> <tr> <td>Water Consumption Intensity (Million Liters /NTD million)</td> <td>0.0033</td> <td>0.0034</td> </tr> </table> <p>C. Total Waste Generation</p> <table border="1"> <thead> <tr> <th>Year</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Hazardous Waste (Tons)</td> <td>0.63</td> <td>0.78</td> </tr> <tr> <td>General Waste (Tons)</td> <td>74.02</td> <td>77.65</td> </tr> <tr> <td>Total volume (Tons)</td> <td>74.65</td> <td>78.43</td> </tr> <tr> <td>Intensity (Tons /NTD million)</td> <td>0.036</td> <td>0.037</td> </tr> </tbody> </table> <p>In 2025, the Company's revenue scale experienced steady growth. Driven by the increase in operational activities, purchased electricity (Scope 2) and water consumption rose by 7% and 6% respectively compared to the base year 2024. However, through the continuous strengthening of energy and emission management, direct greenhouse gas (GHG) emissions (Scope 1) decreased by approximately 12% year-on-year. In terms of waste management, although total waste weight increased by roughly 5% due to revenue growth, the Company remains committed to promoting a circular economy. We collaborate with qualified vendors to recycle and reuse materials such as plastic tray boards, while continuing to implement paperless operations to minimize resource waste and overall environmental impact.</p>	Water Consumption Intensity (Million Liters /NTD million)	0.0033	0.0034	Year	2024	2025	Hazardous Waste (Tons)	0.63	0.78	General Waste (Tons)	74.02	77.65	Total volume (Tons)	74.65	78.43	Intensity (Tons /NTD million)	0.036	0.037	
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			<p>(2) Future Quantitative Management Targets for GHG Emissions, Water, and Waste</p> <p>A. Greenhouse Gas Emissions Management Based on the GHG emissions inventory in 2025, electricity use is the main source of emissions. Therefore, promoting energy-saving measures is the most effective reduction strategy. The Company plans to implement electricity reduction programs in factory and office areas, with a focus on improving energy efficiency and reducing consumption. With 2024 as the base year, the target is to reduce total GHG emissions by 3% within the next five years.</p> <p>B. Water Management In response to global water scarcity, the Company has set 2024 as the base year and aims to reduce total water consumption by 5% within the next five years.</p> <p>C. Waste Management Although the Company's revenue continues to grow, which may increase waste generation, we are committed to promoting digital and paperless workflows. Using 2024 as the base year, we aim to reduce the total amount of waste disposed of by 1% over the next five years.</p> <p>(3) Measures to Achieve the Targets</p> <p>A. Greenhouse Gas Emissions Management</p>	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>a. Monitor electricity usage monthly and conduct reviews.</p> <p>b. Promote electricity-saving measures in three key areas: air conditioning, lighting, and general power use. Periodically inspect and replace energy-consuming equipment.</p> <p>c. Install energy-saving devices in air conditioning systems, gradually upgrade to inverter AC units, and establish usage guidelines.</p> <p>d. Replace traditional lighting with energy-efficient LED fixtures in factory and office areas, ensure lighting levels meet standards, and install motion-sensor lighting where appropriate.</p> <p>e. Consolidate and replace servers with newer, energy-efficient models.</p> <p>B. Water Management</p> <p>a. Monitor water usage monthly and conduct reviews.</p> <p>b. Use water-saving equipment.</p> <p>C. Waste Management</p> <p>a. Promote electronic workflows and paperless operations to reduce paper consumption.</p> <p>b. Continue to drive resource recycling and reuse initiatives while enhancing waste sorting management to effectively reach waste reduction objectives.</p> <p>c. Contract with licensed, professional vendors for regular and proper waste treatment to mitigate the impact on the environment.</p>	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
4. Social Issues (1) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	V		<p>In order to fulfill the social responsibilities, promote sustainable development, and protect the basic human rights of all employees and stakeholders, the company has established a policy to safeguard human rights and specific management plans in accordance with the "Universal Declaration of Human Rights", the " international human rights conventions" and the "Labor Standards Act." With employees from various nationalities across the United States, Europe, Japan, and China, about 80 foreign employees are provided with employee handbooks based on the laws of their respective countries to ensure compliance with relevant labor laws and regulations and protect the rights and interests of employees. The company also implemented various humane and employee satisfaction-related systems. At the same time, we have a Code of Conduct that is announced and disseminated to our global employees.</p> <p>(1) Human Rights Assessment: The company is committed to provide a safe working environment, respecting employees, and operating with ethics. Therefore, we have established relevant regulations, such as the "Employee Management Regulations," "Prevention and Punishment Regulations for Sexual Harassment and Complaints," "Personal Information Protection Regulations," and various public safety/environmental management regulations, and ethical codes, etc.</p> <p>(2) The company has established regulations related to human rights policies, emphasizing the following: A. Ethics and Integrity: We uphold business ethics and</p>	<p>The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.</p>

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>insist on operating with integrity.</p> <p>B. Labor Rights: We comply with local labor laws and regulations and establish regulations for working hours and vacation policies.</p> <p>C. Employment Principles: We strive for equal opportunities and the principle of hiring based on ability. All those who possess the required skills and knowledge may participate in job selection.</p> <p>D. Compensation and Benefits: Employee wages comply with labor law regulations.</p> <p>E. Prevention of Sexual Harassment: We provide complaint channels and set up a Sexual Harassment Complaint Evaluation Committee to effectively handle sexual harassment complaints.</p> <p>F. Privacy Protection: We establish personal data protection regulations in accordance with the Personal Information Protection Act. The procedures for collecting, processing, utilizing, storing, and destroying personal information are clearly stated to safeguard the rights and interests of stakeholders.</p> <p>(3) Education training:</p> <p>A. Relevant regulations are announced on the internal website for employees to access and follow at any time.</p> <p>B. The "Labor and Human Rights Policy Training"</p>	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>launched in 2025 encompassed an overview of the RBA Code of Conduct, core elements of labor standards, human rights policies, and implementation measures. A total of 420 employees participated in the program, accumulating an aggregate of 140 training hours.</p> <p>(4) Implementation Status : The company has implemented the above regulations in year 2025, and no violations of human rights have occurred.</p>	
(2) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?	V		<p>(1) The company has established a comprehensive system for personnel job grades, salaries, performance evaluations, and performance rewards. All welfare benefits comply with relevant laws and regulations, and some benefits (such as insurance and health checkups) exceed legal standards.</p> <p>A. Employee Welfare Committee Benefits:</p> <p>a. Currently, the Group encompasses more than 10 employee clubs, including basketball, badminton, aerobics, hiking, and cycling clubs, among others. Employees are entitled to voluntarily enroll in clubs that align with their personal interests.</p> <p>b. The Committee organizes at least one departmental dinner per year and annual employee excursions conducted by regional welfare committees. Seasonal gifts are distributed for the Mid-Autumn and Dragon Boat Festivals, alongside birthday vouchers for employees and refreshments for the Lantern and Winter Solstice Festivals. Furthermore, each employee is entitled to an annual travel subsidy of NT\$6,000 and exclusive discounts at contracted vendors.</p>	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status		Summary Description	Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No		
			<p>c.The subsidies and consolation payments provided by the Welfare Committee are as follows:</p> <p>(a)Wedding Bonus: NT\$2,000.</p> <p>(b)Maternity Bonus: NT\$10,000.</p> <p>(c)Hospitalization Consolation: NT\$3,000.</p> <p>(d)Bereavement Consolation: NT\$3,000 is provided for the demise of an immediate family member, and NT\$30,000 for the demise of an employee.</p> <p>(e)Disability Consolation: Categorized by seniority—NT\$5,000 for seniority under one year; NT\$10,000 for seniority of one year (inclusive) to less than three years; NT\$20,000 for seniority of three years or more.</p> <p>B.The Company provides dedicated lactation rooms for the use of female employees with nursing or breast milk collection needs.</p> <p>C.Funeral Condolence Payments:</p> <p>a.Death of the employee: A condolence payment equivalent to three months' monthly salary.</p> <p>b.Death of parents, children, or spouse: A condolence payment of NT\$10,000.</p> <p>c.Accidental death of an employee resulting from the performance of official duties: A funeral allowance totaling 45 months' monthly salary is provided in accordance with the Labor Standards Act.</p> <p>If the payments from Labor Insurance and Group Insurance are insufficient to cover the aforementioned allowance, the Company shall subsidize the remaining balance.</p> <p>D.Group Insurance:</p>	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>All regular employees are entitled to group insurance coverage based on their respective job grades, encompassing Accidental Insurance (NT\$5 million to NT\$15 million), Life Insurance (NT\$1 million to NT\$3.5 million), General Medical Insurance, and Cancer Medical Insurance.</p> <p>E.Labor Insurance: All regular employees are covered by Labor Insurance. The contribution of premiums and the disbursement of benefits are administered in accordance with relevant government regulations.</p> <p>F. National Health Insurance: All regular employees are covered by National Health Insurance. Premium sharing and insurance-related matters are executed in accordance with relevant government regulations.</p> <p>G.Annual Health Examination: The Company conducts annual health examinations for employees on a regular basis. Newly recruited employees within the current year, having already completed their pre-employment physical exams, are exempt from participating in the Company's scheduled employee health check-up for that same year.</p> <p>H.Parental Leave: a.Upholding the conviction of gender equality, the Company is dedicated to creating a supportive workplace environment and safeguarding the legal rights of employees during pregnancy, childbirth,</p>	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>and childcare.</p> <p>b. During pregnancy and at the time of childbirth, female employees are entitled by law to leaves such as unpaid pregnancy leave, prenatal checkup leave, and maternity leave. Male employees may also apply for paternity leave upon their spouse's childbirth to balance family care requirements.</p> <p>c. For employees with childcare needs, the Company administers unpaid parental leave in accordance with local regulations and "Employee Management Regulations." Upon the expiration of the leave period, the Company ensures that employees return to their original units and positions, assisting in a seamless transition and return to the workforce. This initiative promotes work-life balance and realizes our corporate culture of family-friendliness and employee care.</p> <p>d. To ensure consistency and fairness in the system, the Company's unpaid parental leave policy does not discriminate based on gender, position, or work location. Furthermore, the Company complies with global local mandates to provide appropriate childcare-related leaves to its international workforce.</p> <p>(2) The company participates in industry salary surveys every year to obtain market salary data for reference in adjusting employee salaries and benefits.</p> <p>(3) The company's job design adopts a job grading system, with equal pay for equal work regardless of gender, and rewards/promotions based on achievement of goals. As of 2025, the male-to-female ratio among all</p>	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>employees was 62:38, and among managers it was 78:22.</p> <p>(4) The articles of incorporation stipulate that if the Company has profits of the current, shall appropriate no less than 5% as employees' remuneration. In 2026, the remuneration paid to employees for 2025 amounted to NTD 6,337,669.</p>	
(3) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	V		<p>(1) The company has established safety and health-related regulations and provides safety training to newly hired employees upon their arrival. These regulations are continually implemented through internal website, announcements, email promotions, and other methods.</p> <p>(2) All office locations are equipped with card swiping and photo-taking access control, video surveillance, and security devices to ensure personnel safety.</p> <p>(3) The company conducts two self-defense and firefighting training sessions annually.</p> <p>(4) In the current year, a total of 18 occupational injuries involving 18 employees were recorded, representing 5.4% of the total workforce. These incidents primarily consisted of traffic accidents during commutes and accidental injuries sustained while performing duties at the workplace. The Company has intensified preventive advocacy, including the distribution of "Defensive Driving Manuals" and safety guidelines for motor vehicle operators.</p> <p>(5) Upon the commencement of employment for all new</p>	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>hires (including migrant workers), the Company conducts orientations regarding workplace safety regulations and protocols. To reinforce advocacy and ensure rigorous implementation, the Company continuously promotes compliance with safety protection policies and norms through irregular internal portal announcements, email reminders, and periodic refresher training.</p> <p>The scope of education and advocacy for office and workplace safety primarily encompasses training in fire safety, first aid and health safety, prevention of workplace unlawful infringement, hazardous substances and environmental management (in accordance with HSF regulations), and information security.</p> <p>The Company has implemented the "Unitech e-Academy," an online training platform. Essential courses addressing regulatory requirements for workplace safety, such as "Workplace Unlawful Infringement" and "Hazardous Substances and Environmental Management," have been designated as mandatory training for all staff. Moving forward, the Company will continue to plan and provide a more diverse range of courses related to workplace safety protection and health promotion, aiming to increase the total number of trainees and training hours annually to mitigate occupational safety risks.</p> <p>(6) As of the reporting date, the Company has not yet obtained thirdparty certification related to occupational health and safety.</p>	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
(4) Has the Company established effective career development training programs for employees?	V		<p>(1)The Company provides a comprehensive two-day orientation program for new employees to facilitate their rapid integration into the working environment.</p> <p>(2)The Company offers various programs in sales and technical training. External consultants are engaged to provide specialized professional training based on specific project requirements.</p> <p>(3) To cultivate strategic talent, the Company organized various professional training programs in 2025 as follows:</p> <p>A.ESG Human Rights and Sustainable Management Training In 2025, the Company organized two ESG-related training classes, encouraging employees interested in ESG functions to participate and pursue external professional certifications.</p> <p>a."Global Integrity and Business Ethics" covered topics including the Code of Conduct, business ethics, integrity protocols, and anti-fraud/money laundering. A total of 420 employees attended, totaling 210 training hours.</p> <p>b."Labor and Human Rights Policy" included an overview of the RBA Code of Conduct, core elements of labor standards, and human rights implementation measures. A total of 420 employees attended, totaling 140 training hours.</p> <p>c.The participation rate for the aforementioned courses reached 100%.</p> <p>B.AI Application and Business Concept Development The Company selected employees and managers</p>	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>from various functional areas as training targets. Through AI tool application training, the Company aims to enhance customer service, commercial document writing, and overall productivity, assisting in the development of innovative services or products and driving the adoption and advancement of AI tools across the organization.</p> <p>a. "AI Tool: Notebook LM" Application Course: This program assisted the team in rapidly adapting to the advent of the AI era, mastering the development and application of AI tools, and fostering team efficiency and capability. The training reached 115 man-sessions, with cumulative training hours totaling 230 hours.</p> <p>b. "AI Business Forum": A total of 50 man-sessions participated in the forum titled "In-depth Analysis of AI Operating Principles: Revealing How AI Reshapes Business Rules." External experts were invited to share how various enterprises transform AI challenges into winning strategies. The forum aimed to inspire every participant to successfully engage in this wave of transformation, covering international regulatory strategies for AI and Generative AI, as well as cloud application trends.</p> <p>c. The employee participation rate for the aforementioned courses reached 40%.</p> <p>(4) To encourage continuous learning and personal growth, the Company has established regulations for in-service education applications, providing subsidies to systematically cultivate outstanding talent.</p>	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
(5) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?	V		The production of the company's products complies with the RoHS and WEEE regulations and has obtained IECQ QC080000 certification. The products are marketed worldwide, and their labeling and safety standards comply with the relevant electromagnetic communication and safety certifications in each country. The services also comply with local laws and regulations. To protect the customers' privacy, we have regulations in the "Employee Management Regulations" and "Code of Conduct for Colleagues," in addition to the contractual terms agreed upon by both parties, and we provide education and training on this topic. The company has a dedicated customer service unit and a "0800" telephone hotline, and we have a webpage on our website that provides direct customer service, consultation, and complaint handling.	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.
(6) Has the company formulated supplier management relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?	V		<p>(1) The company evaluates the past negative records of environmental and occupational health and safety impact of potential suppliers before selecting them. According to the "New Supplier Development and Evaluation Regulations" of the company, the supplier must be evaluated item by item to become a qualified supplier, and thereafter, the supplier will be regularly assessed to determine whether to continue to cooperate with them.</p> <p>(2) The company has established a supplier management policy that requires suppliers to comply with the relevant policies of Corporate Social Responsibility, including but not limited to compliance with labor rights and human rights, occupational health and safety, environmental protection, and ethical corporate management principles practices, etc., in order to promote economic development, the balance of social</p>	The company has been implementing Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>Provide employees with a safe and healthy working environment, comply with and meet relevant laws and regulations regarding occupational health and safety, reduce hazards and potential hazards in the work environment, and prevent occupational accidents from occurring.</p> <p>C. Labor Rights</p> <p>a. Prevention of Underage Labor (only workers who are at least 16 years of age)</p> <p>b. We commit that all workers must be voluntary and not use any form of forced, promise salary policy must be complied with local laws. We provide remuneration according to national legal standard on minimum wage, provided all legally mandated benefits, protect working hours and reasonable time off. Workers' overtime hours are also paid in accordance with relevant laws and regulations.</p> <p>c. Stamping out the workplace sexual harassment, bullying and any form of discrimination.</p> <p>d. There is no discrimination in employment policies such as gender, race, age, marital and family status, etc. Fulfill labor rights protection and the equality of salary, hiring condition, training and promotion opportunity.</p> <p>e. We strictly abide by and ensure the policy and procedure of human rights in our operation and supply chain, we won't traffic persons or use any</p>	

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>form of slave, forced, bonded, indentured, or prison labor, including forced labor, child labor, sex trafficking and workplace abuse.</p> <p>f. We respect that employees freely to associate with others, and negotiate, value labor relations and balance.</p> <p>(3) Implementation Status:</p> <p>A. The company has established the "Supplier Evaluation Operating Procedure", which evaluates suppliers every six months based on their delivery time, yield rate, price, engineering, and environmental protection.</p> <p>B. In 2025, the Company evaluated the suppliers according to the above policy, and a total of 13 suppliers scored below satisfactory (60-79 points). After reviewing the reasons for the unsatisfactory scores, we provided guidance for improvement and tracked their progress. One supplier received a performance score below 60 and has been officially placed on the restricted/banned list.</p>	
5. Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?		V	(1)The Company completed the publication of its inaugural Sustainability Report in August 2025. The information disclosure in this report was prepared in accordance with the GRI Standards published by the Global Reporting Initiative in 2021. It also incorporated the industry disclosure standards of the Sustainability Accounting Standards Board (SASB), the Task Force on Climate-related Financial Disclosures (TCFD) framework, the "Rules Governing the Preparation and Filing of Sustainability Reports by	Difference as below: The company is not required by law to prepare a sustainability report.

Evaluation Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>Listed Companies" announced by the Taiwan Stock Exchange, and the United Nations Sustainable Development Goals (SDGs). Through this, the Company shares its sustainability strategies, management measures, and implementation results across the economic, environmental, and social dimensions with its stakeholders.</p> <p>(2)The Company commissioned a third-party assurance provider, AFNOR ASIA LTD., to conduct the verification of this report using the AA1000 Assurance Standard (AA1000AS v3) Type 1 moderate level of assurance. An assurance statement was issued to enhance the credibility and transparency of the information disclosure.</p>	
<p>6. If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviation from the principles in the Company's operations:</p> <p>(1)The company currently outlines its social responsibility and sustainable development policies in the "Employee Management Regulations," "Code of Ethics," and "Code of Conduct," and implements them. In Year 2025, there were no violations of these regulations.</p>				
<p>7. Other important information to facilitate better understanding of the company's promotion of sustainable development:</p> <p>(1)The company strives to create a sustainable development environment, and has obtained the environmental certification of IECQ QC 080000 Hazardous Substance Process Management System. The latest certificate is valid from March 16,2025 to February 8,2028.</p> <p>(2)The Company implemented the Environmental Management System (EMS) in 2023 and successfully obtained the ISO 14001 certification. The certificate remains valid from December 28, 2023, to December 27, 2026.</p> <p>(3)The Company implemented the ISO 27001:2013 Information Security Management System in 2023 and obtained third-party certification. The certificate was initially valid from August 14, 2023, to October 31, 2025, and passed the surveillance audit on August 30, 2024. Furthermore, on September 17, 2025, the Company passed the ISO 27001:2022 certification audit. The current certificate is valid from November 16, 2025, to November 15, 2028.</p> <p>(4)In 2025, the Company participated in the EcoVadis Sustainability Rating for the first time. Through our outstanding performance, we were awarded a Silver Medal, ranking in the top 15% of all companies evaluated globally. This recognition across core pillars—Environment, Labor & Human Rights, Ethics, and Sustainable Procurement—fully demonstrates the tangible results of our commitment to sustainable operations.</p>				

2. Implementation of Climate-Related Information

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

Item	Implementation status
	<p>Board of Directors. The Company’s Board of Directors resolved to approve the establishment of the “Sustainable Information Management Procedure” of the internal control system and also establishment of the Sustainable Development Promotion Team in November 2025. The Team is dedicated to the Company’s sustainable information operations and also responsible for the implementation of the greenhouse gas reduction pathway and solutions, and also follows up the progress and results regularly.</p>
<p>2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).</p>	<p>2. The Company is an electronic product assembly manufacturer. The assembly process does not involve the generation of sewage, air, noise, or toxic substances. Notwithstanding, the Company still proactively pays attention to the risks and opportunities that might be brought by climate change. In order to facilitate the transparent disclosure of information on climate-related risks and opportunities, the Company’s operating scale is comprehensively defined based on the national net zero emissions policy, industrial characteristics and external advisors’ recommendations. In order to identify major climate-related risks and opportunities, the possible evaluation time for impact assessment are: short term is defined as 1 year; mid-term as 1–10 years, and long term as 10 years and more.</p> <p>(1) Major climate-related risks</p> <p>(A) Short-term/mid-term risks: The domestic and foreign greenhouse gas reduction requirements, carbon tax collection and related laws and regulations, customer’s change of supplier selection criteria, greenhouse gas reduction requirements for suppliers and global or regional carbon reduction and energy policies are adjusted from time to time. As a result, it might be impossible to transform the operations and services in a timely manner in the future, thereby resulting in the increase of operating costs</p>

Item	Implementation status
	<p>and damage to profitability.</p> <p>(B) Long-term risks: The risks, such as the Company’s lack of climate change contributions, the replacement of products and services with low-carbon products and services, changes in rainfall patterns, severe changes in weather patterns, and continuous rise in average temperatures, might affect the brand’s competitive advantages and physical risk incidents, thereby causing an increase in operating costs.</p> <p>(2) Major climate-related opportunities</p> <p>(A) Short-term/mid-term opportunities: Improve operational efficiency through digital operations, and develop products or services are in line with the low-carbon economy and carbon reduction.</p> <p>(B) Long-term opportunities: Given the rising awareness on climate change,customers may prefer investment in eco-friendly enterprises. Promote environmental sustainability to improve the Company’s image.</p>
<p>3. Describe the financial impact of extreme weather events and transformative actions.</p>	<p>3. Financial Impacts of Extreme Weather Events:</p> <p>The Company has assessed that extreme weather events, such as droughts, may lead to instability in energy supply, thereby exposing our operating sites to the risk of rolling blackouts. The potential financial implications of these physical risks include revenue losses resulting from business interruptions, as well as increased operating expenses (OPEX) incurred from implementing contingency measures to maintain business continuity.</p>

Item	Implementation status
	<p>Financial Impacts of Transition Activities:</p> <p>In response to climate change, the Company is proactively investing in the optimization of energy-saving equipment and Greenhouse Gas (GHG) inventory management (e.g., ISO 14064-1 and ISO 14001), while implementing green finance initiatives such as green deposits. Although these actions may increase capital expenditure (CAPEX) and administrative expenses in the short term, they will effectively enhance energy efficiency and reduce energy costs over the long term. Furthermore, these initiatives will bolster the Company’s financial competitiveness and regulatory compliance resilience during the transition to a low-carbon economy.</p>
<p>4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.</p>	<p>4. Climate change has been identified as a key issue within our company’s overall risk management policy. In accordance with the TCFD (Task Force on Climate-related Financial Disclosures) framework, we regularly conduct risk identification, assessment, control, monitoring, and communication to ensure that climate risks and opportunities are effectively integrated into our enterprise-wide risk management system. The Office of the General Manager is responsible for monitoring global climate and environmental trends. Based on ISO 14001, the company periodically reviews risk identification results and formulates forward-looking adaptation and mitigation strategies. Additionally, our ESG governance structure incorporates climate issues under board-level oversight, with regular reporting to the board on risk response effectiveness and sustainability strategy implementation, enhancing decision-making transparency and corporate resilience.</p>
<p>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</p>	<p>5. To strengthen operational resilience under climate change scenarios, our company refers to scenarios published by the IPCC and NGFS (Network for Greening the</p>

Item	Implementation status															
described.	<p data-bbox="1167 284 2107 384">Financial System). Multiple scenarios with quantifiable parameters, assumptions, and analysis factors are applied to assess potential impacts on operations, business, and finances.</p> <p data-bbox="1167 427 1599 456">(1) Scenario Settings and Parameters:</p> <p data-bbox="1205 499 1850 528">(A) Physical Risk Analysis (IPCC SSP-RCP framework):</p> <table border="1" data-bbox="1216 571 1982 1313"> <thead> <tr> <th data-bbox="1216 571 1400 659">Scenario Name</th> <th data-bbox="1400 571 1688 659">Key Parameters and Assumptions</th> <th data-bbox="1688 571 1982 659">Characteristics</th> </tr> </thead> <tbody> <tr> <td data-bbox="1216 659 1400 834">SSP1-2.6</td> <td data-bbox="1400 659 1688 834">Low GHG emissions, net zero by 2075</td> <td data-bbox="1688 659 1982 834">Sustainable society with low vulnerability and high forest coverage</td> </tr> <tr> <td data-bbox="1216 834 1400 1010">SSP2-4.5</td> <td data-bbox="1400 834 1688 1010">Medium GHG emissions, decline mid-century</td> <td data-bbox="1688 834 1982 1010">Moderate development path, mild changes in land and aerosols</td> </tr> <tr> <td data-bbox="1216 1010 1400 1137">SSP3-7.0</td> <td data-bbox="1400 1010 1688 1137">High GHG emissions, CO₂ doubles by 2100</td> <td data-bbox="1688 1010 1982 1137">High vulnerability, significant land-use changes</td> </tr> <tr> <td data-bbox="1216 1137 1400 1313">SSP5-8.5</td> <td data-bbox="1400 1137 1688 1313">Very high GHG emissions, CO₂ doubles by 2050</td> <td data-bbox="1688 1137 1982 1313">High economic growth, fossil-fuel-dependent development</td> </tr> </tbody> </table>	Scenario Name	Key Parameters and Assumptions	Characteristics	SSP1-2.6	Low GHG emissions, net zero by 2075	Sustainable society with low vulnerability and high forest coverage	SSP2-4.5	Medium GHG emissions, decline mid-century	Moderate development path, mild changes in land and aerosols	SSP3-7.0	High GHG emissions, CO ₂ doubles by 2100	High vulnerability, significant land-use changes	SSP5-8.5	Very high GHG emissions, CO ₂ doubles by 2050	High economic growth, fossil-fuel-dependent development
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SSP5-8.5	Very high GHG emissions, CO ₂ doubles by 2050	High economic growth, fossil-fuel-dependent development														

Item	Implementation status												
	<p data-bbox="1205 323 1765 352">(B) Transition Risk Analysis (NGFS framework):</p> <table border="1" data-bbox="1211 392 1986 919"> <thead> <tr> <th data-bbox="1211 392 1420 440">Type</th> <th data-bbox="1420 392 1704 440">Scenario Name</th> <th data-bbox="1704 392 1986 440">Description</th> </tr> </thead> <tbody> <tr> <td data-bbox="1211 440 1420 616">Orderly Transition</td> <td data-bbox="1420 440 1704 616">Net Zero 2050 ‧ Below 2°C</td> <td data-bbox="1704 440 1986 616">Early and stringent climate policies, low physical and transition risks</td> </tr> <tr> <td data-bbox="1211 616 1420 791">Disorderly Transition</td> <td data-bbox="1420 616 1704 791">Divergent Net Zero ‧ Delayed Transition</td> <td data-bbox="1704 616 1986 791">Policy delays and inconsistent industry responses, higher transition costs</td> </tr> <tr> <td data-bbox="1211 791 1420 919">Uncontrolled Warming</td> <td data-bbox="1420 791 1704 919">NDCs ‧ Current Policies</td> <td data-bbox="1704 791 1986 919">Insufficient policy implementation, high physical risk</td> </tr> </tbody> </table> <p data-bbox="1167 970 1603 999">(2) Analysis Factors and Assumptions:</p> <p data-bbox="1223 1046 1693 1075">(A) Physical hazard risk at business sites:</p> <ul style="list-style-type: none"> <li data-bbox="1279 1091 2063 1158">a. Based on NCDR hazard maps, no site lies directly within high-risk zones. <li data-bbox="1279 1174 2119 1241">b. But 66.7% are within 500m of flood-prone areas and 11.1% near liquefaction zones under SSP3-7.0 and a 500mm/24hr rainfall scenario. <p data-bbox="1223 1302 1581 1331">(B) Drought and energy impact:</p> <ul style="list-style-type: none"> <li data-bbox="1279 1347 1917 1375">a. Based on historical droughts (e.g., 2021) and SSP3-7.0. 	Type	Scenario Name	Description	Orderly Transition	Net Zero 2050 ‧ Below 2°C	Early and stringent climate policies, low physical and transition risks	Disorderly Transition	Divergent Net Zero ‧ Delayed Transition	Policy delays and inconsistent industry responses, higher transition costs	Uncontrolled Warming	NDCs ‧ Current Policies	Insufficient policy implementation, high physical risk
Type	Scenario Name	Description											
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Uncontrolled Warming	NDCs ‧ Current Policies	Insufficient policy implementation, high physical risk											

Item	Implementation status												
	<p data-bbox="1279 245 2085 309">b. Estimated rolling blackouts could lead to four blackout days/month, with annual losses at ~3% of revenue.</p> <p data-bbox="1223 357 1630 384">(C) Policy and carbon pricing risks:</p> <p data-bbox="1279 395 2002 459">a. Based on Taiwan’s Climate Change Response Act, carbon fee measures, and EU CBAM trends.</p> <p data-bbox="1279 470 2085 534">b. Delayed policy implementation could pressure profit margins unless low-carbon transitions are adopted early.</p> <p data-bbox="1167 582 1630 609">(3) Major Financial Impact Assessments:</p> <table border="1" data-bbox="1223 655 2029 1139"> <thead> <tr> <th data-bbox="1223 655 1458 746">Category</th> <th data-bbox="1458 655 1704 746">Potential Financial Impact</th> <th data-bbox="1704 655 2029 746">Measures and Response</th> </tr> </thead> <tbody> <tr> <td data-bbox="1223 746 1458 874">Power outage and disruption</td> <td data-bbox="1458 746 1704 874">~3% revenue loss/year</td> <td data-bbox="1704 746 2029 874">Emergency plans, storage and backup systems</td> </tr> <tr> <td data-bbox="1223 874 1458 1007">Rising carbon costs</td> <td data-bbox="1458 874 1704 1007">Compressed gross margin</td> <td data-bbox="1704 874 2029 1007">Early carbon reduction tech adoption, ISO 14064 certification</td> </tr> <tr> <td data-bbox="1223 1007 1458 1139">Equipment damage and disaster loss</td> <td data-bbox="1458 1007 1704 1139">No major asset exposure</td> <td data-bbox="1704 1007 2029 1139">Site selection and backup strategy based on hazard analysis</td> </tr> </tbody> </table> <p data-bbox="1140 1195 2114 1391">Through scenario analysis, we gain a forward-looking understanding of climate change’s operational and financial impacts, enabling us to quantitatively assess and manage risks from disasters, transition challenges, and regulatory trends. We will continue monitoring global scenario developments and adjust strategies to strengthen resilience.</p>	Category	Potential Financial Impact	Measures and Response	Power outage and disruption	~3% revenue loss/year	Emergency plans, storage and backup systems	Rising carbon costs	Compressed gross margin	Early carbon reduction tech adoption, ISO 14064 certification	Equipment damage and disaster loss	No major asset exposure	Site selection and backup strategy based on hazard analysis
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Item	Implementation status
<p>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.</p>	<p>6. Our company has developed and implemented multiple transition plans addressing energy management, carbon reduction, sustainable procurement, and digital transformation. Key measures include:</p> <p>(1) GHG Management and Inventory:</p> <p>(A) Conducted in line with ISO 14064-1</p> <p>(B) Set annual average reduction targets for Scope 1 & 2 emissions using 2024 as the base year.</p> <p>(C) Third-party verification and equipment upgrades targeting high energy use.</p> <p>(2) Energy and Carbon Reduction:</p> <p>(A) 2026 targets (baseline: 2024):</p> <p>a. 1% electricity reduction</p> <p>b. 1% water use reduction</p> <p>c. 1% waste reduction</p> <p>(B) Actions: equipment upgrades, off-peak energy use, water-saving measures, thermal insulation for windows.</p> <p>(3) Low-Carbon Economic Transition:</p> <p>(A) Evaluate supplier sustainability and require environmental compliance certification.</p>

Item	Implementation status									
	<p>(B) Adopt standards like RoHS, WEEE, IECQ QC 080000, ISO 14001.</p> <p>(C) Promote packaging reuse and reduce material waste.</p> <p>(4) Digitalization and Green Administration:</p> <p>(A) Promote e-invoicing and electronic document systems.</p> <p>(B) Strengthen office resource management (e.g., duplex printing, waste sorting).</p> <p>(C) The volume of document destruction in 2025 increased by 565% compared to 2024. This was primarily due to the centralized destruction of Accounting Department vouchers that had reached the end of their mandatory retention period, leading to a significant increase in overall weight.</p> <p>Indicators and Targets for Climate Risk Management:</p> <table border="1" data-bbox="1184 999 2089 1310"> <thead> <tr> <th data-bbox="1191 1003 1451 1090">Category</th> <th data-bbox="1451 1003 1787 1090">Indicator & Target</th> <th data-bbox="1787 1003 2083 1090">Summary of Implementation</th> </tr> </thead> <tbody> <tr> <td data-bbox="1191 1090 1451 1222">GHG Emissions</td> <td data-bbox="1451 1090 1787 1222">0.5% average annual reduction (Scopes 1 & 2, baseline: 2025)</td> <td data-bbox="1787 1090 2083 1222">ISO 14064-1 adoption and verification</td> </tr> <tr> <td data-bbox="1191 1222 1451 1307">Energy/Resource Use</td> <td data-bbox="1451 1222 1787 1307">-1% electricity, -1% water, -1% waste (baseline: 2024)</td> <td data-bbox="1787 1222 2083 1307">Ongoing reduction initiatives</td> </tr> </tbody> </table>	Category	Indicator & Target	Summary of Implementation	GHG Emissions	0.5% average annual reduction (Scopes 1 & 2, baseline: 2025)	ISO 14064-1 adoption and verification	Energy/Resource Use	-1% electricity, -1% water, -1% waste (baseline: 2024)	Ongoing reduction initiatives
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	<table border="1"> <tr> <td data-bbox="1184 276 1451 408">Disaster Risk</td> <td data-bbox="1451 276 1789 408">Annual risk analysis and drills</td> <td data-bbox="1789 276 2089 408">Improved data center equipment, regular training</td> </tr> <tr> <td data-bbox="1184 408 1451 541">Green Procurement</td> <td data-bbox="1451 408 1789 541">Supplier compliance rate, recycling/reuse ratio</td> <td data-bbox="1789 408 2089 541">Environmental criteria embedded in procurement</td> </tr> <tr> <td data-bbox="1184 541 1451 673">Administrative Carbon Reduction</td> <td data-bbox="1451 541 1789 673">Results of e-system use (e.g., reduced document destruction)</td> <td data-bbox="1789 541 2089 673">Achieved measurable results</td> </tr> <tr> <td data-bbox="1184 673 1451 758">Internalizing Carbon Costs</td> <td data-bbox="1451 673 1789 758">Carbon pricing sensitivity, carbon fee budgeting</td> <td data-bbox="1789 673 2089 758">Included in strategy and financial planning</td> </tr> </table>	Disaster Risk	Annual risk analysis and drills	Improved data center equipment, regular training	Green Procurement	Supplier compliance rate, recycling/reuse ratio	Environmental criteria embedded in procurement	Administrative Carbon Reduction	Results of e-system use (e.g., reduced document destruction)	Achieved measurable results	Internalizing Carbon Costs	Carbon pricing sensitivity, carbon fee budgeting	Included in strategy and financial planning
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Administrative Carbon Reduction	Results of e-system use (e.g., reduced document destruction)	Achieved measurable results											
Internalizing Carbon Costs	Carbon pricing sensitivity, carbon fee budgeting	Included in strategy and financial planning											
<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p>	<p>7. The Company has not yet adopted internal carbon pricing as a planning tool.</p>												
<p>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.</p>	<p>8. In response to the phased carbon reduction goals under the national policy and the Climate Change Response Act, the Company has established a greenhouse gas management system and conducted an initial inventory in 2024. Based on the inventory results of 2024 and by taking its own resources into consideration, the Company set the greenhouse gas emission reduction goals under Scope 1 and Scope 2 as well as other low-carbon action plans. By identifying 2024 as the base year, the Company compares and reviews the results of the reduction year by year, compared to the base year, to plan an average annual reduction of 1%. The Company will continuously improve energy efficiency and reduction of energy consumption as its main energy-saving and carbon reduction strategies, expecting to make contributions to sustainable environment in line with the achievement of</p>												

Item	Implementation status
	the net zero emissions goal by 2050 under the national policy. For the time being, the Company does not plan to use or purchase renewable energy certificates (RECs) to carry out carbon reduction.
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below)	9.Please refer to the description below for the greenhouse gas inventory and assurance status.

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

1-1-1 Greenhouse Gas Inventory Information

Greenhouse gas emissions in the last two years (mt CO2e), intensity (mt CO2e/NTD million), and data coverage scope				
1. The Group's inventory schedule as required by law is as follows:				
The parent company shall complete the inventory in 2026.				
The subsidiaries in the consolidated financial statements shall complete the inventory as of 2027.				
2. The Company's greenhouse gas inventories for the most recent two years were conducted in accordance with the ISO 14064-1 standard.				
The greenhouse gas emissions of the Company (excluding subsidiaries) are summarized as follows:				
Data coverage scope	2024		2025	
Scope 1	Emission volume (mt CO2e)	Intensity (mt CO2e/NTD million)	Emission volume (mt CO2e)	Intensity (mt CO2e/NTD million)
Parent company	251.7714	0.1210	219.2115	0.1029
Scope 2	Emission volume (mt CO2e)	Intensity (mt CO2e/NTD million)	Emission volume (mt CO2e)	Intensity (mt CO2e/NTD million)
Parent company	461.5024	0.2218	494.6856	0.2322
Scope 3	Emission volume (mt CO2e)	Intensity (mt CO2e/NTD million)	Emission volume (mt CO2e)	Intensity (mt CO2e/NTD million)
Parent company	405.7181	0.1950	364.9369	0.1713

1-1-2 Greenhouse Gas Assurance Information

Describe the assurance status for the most recent two years up to the date of publication of the annual report, including the scope of assurance, assurance institution, assurance standards and assurance opinions.

The status of greenhouse gas (GHG) emissions assurance for the fiscal years 2025 and 2025 is as follows:

Assurance Scope: Taiwan headquarters and regional offices in Taiwan.

Assurance institution: AFNOR ASIA LTD.

Assurance Standard: ISO 14064-3:2019

Assurance Opinion: The verification statement for fiscal year 2025 has been obtained. The 2025 inventory results are expected to receive the verification statement in July 2026. Detailed assurance information will be disclosed in the Sustainability Report.

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

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

1. Greenhouse Gas (GHG) Base Year and Reduction Targets

The Company has established 2024 as the base year for GHG emissions. The short-term and mid-to-long-term reduction targets are set as follows:

- (1) **Short-term Implementation Status (2025):** We have successfully implemented the ISO 14064-1 GHG inventory standard, completed the inventory of our Taiwan headquarters and regional offices, and obtained third-party verification. Simultaneously, we have adopted the TCFD (Task Force on Climate-related Financial Disclosures) framework to identify climate-related risks and opportunities.
- (2) **Mid-to-Long-term Targets (by 2030):** Combined Scope 1 and Scope 2 emissions are targeted to decrease by 0.5% annually, with a cumulative reduction of 3% by 2030. Scope 3 emission intensity (tCO₂e per million revenue) is targeted to decrease by 0.5% annually, reaching a cumulative reduction of 3% by 2030. Regarding energy transition, we plan to gradually introduce renewable energy, aiming for green electricity to account for 5% of total power consumption by 2030.

2. Reduction Strategies and Specific Action Plans

- (1) **Management System Optimization:** Regularly perform environmental inventories through the ISO 14001 Environmental Management System and evaluate the feasibility of implementing the ISO 50001 Energy Management System.
- (2) **Energy-Saving Equipment Upgrades:** Gradually replace existing lighting with high-efficiency LED fixtures and implement sensor control mechanisms.

Optimize air conditioning operation schedules and temperature settings to reduce energy consumption, and prioritize the procurement of equipment using low environmental impact refrigerants.

(3) Digital and Low-Carbon Transformation: Promote the use of cloud-based ERP systems to reduce energy consumption from IT infrastructure. We also plan to introduce Product Carbon Footprint (PCF) inventories to establish a carbon emission assessment mechanism for the life cycle of major products.

3. Target Achievement Status

In 2025, Scope 1 and Scope 2 GHG emissions totaled 713.89 metric tons of CO₂e, an increase of approximately 0.1% compared to the base year (713.27 metric tons of CO₂e). Scope 3 emissions totaled 364.94 metric tons of CO₂e, a decrease of approximately 10.1% compared to the base year (405.72 metric tons of CO₂e).

(Note: The 2025 GHG emission data for the Taiwan headquarters is currently undergoing third-party verification; the final verified results will be disclosed in the 2025 Sustainability Report.)

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

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

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
(3) Does the company clearly set out the operating procedures, behavior guidelines, and punishment and appeal system for violations in the unethical conduct prevention program, implement it, and regularly review and revise the plan?	V		(3) The company has established regulations for "Employee Rewards and Disciplinary Review Procedures" and "Employee Feedback Handling Regulations" and regularly reviews their necessity. The company promotes and explains these regulations during new employee training sessions, requiring managers to implement them and lead by example. The related regulations are also posted on the internal website, and a complaint/reporting mailbox is available.	
2. Ethical Management Practice (1) Does the company assess the ethics records of those it has business relationships with and include ethical conduct related clauses in the business contracts? (2) Has the company set up a dedicated unit to promote ethical corporate management under the board of directors, and does it regularly (at least once a year) report to the board of directors on its ethical corporate management policy and program to prevent unethical conduct and monitor their implementation? (3) Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	V		(1) The company assesses the integrity of business, environmental protection, labor safety, and other aspects of our suppliers, and individually requires the signing of a "Supplier Social Responsibility Commitment".	The company has been implementing the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.
	V		(2) The responsible unit for promoting corporate integrity in our company is the General Manager's Office, and the Audit Unit and Human Resources Unit are responsible for supervising and implementing it. A report was presented during the November 11 board meeting of 2025, and no major violations of business integrity were found in the current year.	
	V		(3) The company has implemented relevant regulations such as the "Code of Conduct for Colleagues", "Code of Ethics", and "Regulations on Holiday Gifts for Suppliers, Customers, and Collaborating Manufacturers".	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
<p>(4) Does the company have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside accountants to perform the audits?</p> <p>(5) Does the company provide internal and external ethical corporate management training programs on a regular basis?</p>	V		<p>(4) The company has established effective accounting and internal control systems, which are regularly audited by the internal audit unit. No major violations were found in the year 2025.</p> <p>(5) The company promotes its business philosophy of integrity in the new employee training program, which is scheduled to last approximately 2 hours that all new employees are required to attend. Supervisors are also expected to lead by example and reinforce this philosophy at annual meetings and other relevant gatherings. Additionally, the company sends representatives to attend external seminars and conferences to ensure they stay up to date with relevant practices and procedures.</p>	
<p>3. Implementation of Complaint Procedures</p> <p>(1) Has the company established specific whistle-blowing and reward procedures, set up conveniently accessible whistle-blowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistleblowers?</p>	V		<p>(1) To ensure that company personnel uphold high ethical standards within the scope of business operations, prevent illicit acts, and maintain open reporting channels for timely resolution, the Board of Directors has approved the "Whistleblowing System Regulations." Independent reporting channels managed by dedicated personnel have been established on both internal and external websites, allowing employees, customers, suppliers, and other external stakeholders to report violations of human rights, codes of conduct, or ethical corporate management best practice principles.</p>	<p>The company has been implementing the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.</p>

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.												
	Yes	No	Summary Description													
			<p>A. Whistleblowing Reception Windows: Executive officers of the General Manager's Office, the Internal Audit Officer, and the Human Resources Officer concurrently receive reports via email. Investigations are subsequently organized based on the specific issues and nature of the report.</p> <p>B. Reporting channel information is as follows:</p> <table border="1"> <thead> <tr> <th>Stakeholders</th> <th>Reporting Channels</th> <th>Remarks</th> </tr> </thead> <tbody> <tr> <td>Employees</td> <td>HR Dept.: Manager Chia-Hua Yu Tel: +886-2-89121122 ext. 234 E-mail: CoC@tw.ute.com</td> <td>An Employee Grievance Center is available on the corporate intranet.</td> </tr> <tr> <td>Customers & Suppliers</td> <td>Customer Service Dept.: Ms. Hsieh Hotline: +886-2-2795-8760 E-mail : interested_party@tw.ute.com</td> <td></td> </tr> <tr> <td>Other Stakeholders</td> <td>Spokesman Name : Associates Chang Chia Lin Deputy Spokesman : Manager Lin Yin Shih Tel:+886-2-89121122 ext. 270/276 E-mail : invest@tw.ute.com</td> <td></td> </tr> </tbody> </table>	Stakeholders	Reporting Channels	Remarks	Employees	HR Dept.: Manager Chia-Hua Yu Tel: +886-2-89121122 ext. 234 E-mail: CoC@tw.ute.com	An Employee Grievance Center is available on the corporate intranet.	Customers & Suppliers	Customer Service Dept.: Ms. Hsieh Hotline: +886-2-2795-8760 E-mail : interested_party@tw.ute.com		Other Stakeholders	Spokesman Name : Associates Chang Chia Lin Deputy Spokesman : Manager Lin Yin Shih Tel:+886-2-89121122 ext. 270/276 E-mail : invest@tw.ute.com		
Stakeholders	Reporting Channels	Remarks														
Employees	HR Dept.: Manager Chia-Hua Yu Tel: +886-2-89121122 ext. 234 E-mail: CoC@tw.ute.com	An Employee Grievance Center is available on the corporate intranet.														
Customers & Suppliers	Customer Service Dept.: Ms. Hsieh Hotline: +886-2-2795-8760 E-mail : interested_party@tw.ute.com															
Other Stakeholders	Spokesman Name : Associates Chang Chia Lin Deputy Spokesman : Manager Lin Yin Shih Tel:+886-2-89121122 ext. 270/276 E-mail : invest@tw.ute.com															
(2) Has the company established standard operation procedures for investigating the complaints received, follow-up measures taken after investigation, and mechanisms ensuring such complaints are handled in a confidential manner?	V		(2) The Company's "Regulations for Whistleblowing, Grievances, Suggestions, and Employee Participation Feedback" stipulate the acceptance principles, investigation procedures, and identity protection for whistleblowers.													

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>A.Acceptance Principles:</p> <p>a.Whistleblowers may choose to submit reports either by name or anonymously. When reporting by name, the following information should be provided to the extent possible:</p> <p>(a)Name, department, job title, contact number, and the date of the grievance.</p> <p>(b)Factual details and content of the grievance, suggestions for improvement, or desired remedies, accompanied by relevant documents and evidence.</p> <p>b.For anonymous grievance cases, management shall determine whether to accept the report. Any instances of false accusations or intentional defamation will be handled in accordance with relevant laws.</p> <p>c.Upon receipt of a grievance case, the complainant shall be notified immediately, and the case shall be formally filed to facilitate tracking and resolution.</p> <p>B.Investigation Procedures (Including Timelines):</p> <p>a.Personnel handling the grievance shall uphold the spirit of fairness, pragmatism, and integrity, conducting detailed data collection and analysis, and ensuring the matter is resolved as expeditiously as possible.</p> <p>b.Investigations of grievance cases shall, in principle, remain confidential. Throughout the investigation process, the privacy rights and other personality rights of the parties involved must be protected.</p> <p>c.Within three working days of receiving a</p>	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>grievance, an investigation task force shall be established to commence the investigation. The task force shall include at least one supervisor of the respondent and one head of the Human Resources Department. The task force convener shall be the individual who accepted the grievance.</p> <p>d. Within fourteen working days, the investigation task force shall notify the complainant in writing to present the facts in person. The task force may conduct further investigation based on the factual content. Any personnel with a potential conflict of interest or bias must recuse themselves from the investigation task force.</p> <p>e. Grievance cases shall be closed within two months after the establishment of the investigation task force; however, this period may be extended by one month for particularly complex cases.</p> <p>C. Confidentiality Mechanism During case acceptance and investigation, the Company shall adhere to the principles of whistleblower confidentiality, rewards for meritorious reporting, and the non-infringement of the whistleblower's legal rights and interests. Investigations into the respondent or the reported unit must be conducted under strict confidentiality without revealing the whistleblower's identity, and original reporting materials shall not be presented.</p>	
(3) Has the company adopted proper measures to protect whistleblowers from retaliation for filing complaints?	V		(3) The Company has formulated the "Whistleblowing System Regulations" and the "Management Regulations for Whistleblowing, Grievances,	

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
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			<p>Suggestions, and Employee Participation Feedback." Beyond mandatory recusal requirements during investigations, whistleblowers also have the right to request the recusal of personnel involved in or connected to the reported matter. Retaliation or suppression of whistleblowers under any pretext is strictly prohibited, and the principles of confidentiality, merit-based rewards, and protection of legal rights shall be observed. In 2025, no reports were received through any of the Company's whistleblowing channels.</p>	
<p>4. Strengthening Information Disclosure Does the company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System (MOPS)?</p>	V		<p>The Company discloses its ethical corporate management systems on its website (Corporate Governance section) and the Market Observation Post System (MOPS). The query paths are as follows: (1) Corporate Website \ Investor Services \ Corporate Governance \ Articles of Incorporation and Significant Internal Control Procedures \ Ethical Corporate Management Best Practice Principles. (2) Market Observation Post System \ Corporate Governance \ Relevant Corporate Governance Regulations and Rules; search by Unitech (Stock Code: 3652). (3) To strengthen the corporate culture of integrity and risk prevention awareness, the Company has fully promoted the ethical management system. The implementation results are as follows: A. In 2025, the signing rate of the "Ethical Management Commitment" among all Taiwan headquarters employees reached 100%. The commitment explicitly stipulates that employees</p>	<p>The company has been implementing the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and there are no deviations at present.</p>

Evaluation Item	Implementation Status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons.
	Yes	No	Summary Description	
			<p>shall not provide or accept bribes, kickbacks, or any form of improper benefit, nor shall they solicit money, gifts, items of value, or any interest that could influence business judgment from business partners, thereby ensuring the fairness and transparency of all transactions and business activities.</p> <p>B. In 2025, the Company completed evaluation procedures for 7 new suppliers, achieving a cumulative signing rate of 98%. This underscores the Company's rigorous commitment to sustainable supply chain management and its practical implementation results.</p>	
<p>5. If the company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviations between the principles and their implementation:None.</p>				
<p>6. Other important information to facilitate a better understanding of the status of operation of the company's ethical corporate management policies (e.g., the company's reviewing and amending of its ethical corporate management best practice principles): None.</p>				

2.3.7 Other Important Information Regarding Corporate Governance:

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

Department	Relevant Training Education
One from Audit Office	Certified Internal Auditor (CIA) issued by The Institute of Internal Auditors (IIA) International Internal Auditor (IIA) issued by The Institute of Internal Auditors in Taiwan (IIA Taiwan)

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

The Company currently maintains 11 Board seats (including 4 Independent Directors). The succession planning and operational status for Board members in 2025 are as follows:

- (1) The Company's "Articles of Incorporation" stipulate that the election of directors shall fully adopt a candidate nomination system. The "Corporate Governance Best Practice Principles" and "Rules for Election of Directors" specify that the composition of the Board shall consider diversity, with a diversity policy formulated based on the Company's operations, business models, and developmental needs. Criteria include, but are not limited to, the following two major dimensions:
 - A. Basic Qualifications and Values: Including gender, age, nationality, and culture, etc.
 - B. Professional Knowledge and Skills: Including professional backgrounds (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.
- (2) For the Board succession plan ongoing in 2025, the Company has established a database of director candidates based on the following standards:
 - A. Candidates must possess the necessary knowledge, skills, and literacy to perform their duties and must uphold the spirit of integrity and pragmatism.
 - B. Possess industry experience relevant to the Company's business.

Collectively, the Board's required competencies include: operational judgment, accounting and financial analysis, management, crisis management, industrial knowledge, an international market perspective, leadership, and decisionmaking capabilities.

C. The addition of new members is expected to maintain an effective, synergistic, and diverse Board that meets the Company's requirements. The Company targets at least one female director seat, and the continuous tenure of independent directors should not exceed three consecutive terms. More than half of the Board seats must not be occupied by individuals with spousal relationships or relatives within the second degree of kinship. The selection process for candidate lists must comply with eligibility screenings and relevant regulations to ensure the effective identification and bridging of professional gaps and the selection of suitable new directors.

(3) The Company also stipulates the "Regulations Governing the Performance Evaluation of the Board of Directors," conducting self or peer assessments for the Board as a whole, individual members, and functional committees every March. Performance evaluation metrics include:

A. Overall Board and Functional Committees: Level of participation in corporate operations, enhancement of decision-making quality, composition structure and member selection, awareness of duties, and internal controls, etc.

B. Individual Board Members: Mastery of corporate goals and missions, awareness of duties, level of participation in corporate operations, management of internal relationships and communication, professional expertise and continuing education, and internal controls. Evaluation results are reported to the Board for review and improvement and serve as a reference for future director selection or nomination.

5. Succession planning and operation of important management levels:

The company's managers are crucial to business operations. They must possess excellent professional skills and personal integrity, and they must also identify with the company's management philosophy of "integrity, excellence, cooperation, and sharing." The company provides internal and external education and training programs and implements a job rotation mechanism to promote the passing down of skills. The company also has a regular performance evaluation system in place to identify outstanding talent at each level, and these individuals are considered as potential successors. The succession planning and operational status for key management in 2025 are as follows:

(1) Talent Development Mechanism and Succession Pipeline Establishment

The Human Resources Department oversees the development mechanism for succession talent, defining key positions with 2 to 3 candidates identified for each. Readiness timelines are categorized into four stages: "Immediate to within 1 year," "1 to 3 years," "3 to 5 years," and "Over 5 years." Training resources are focused on candidates' strengths and development areas, including management courses, emerging technology enhancement, and job rotations. Since 2008, Individual Development Programs (IDP) have been implemented for succession talent, combining competency assessments with corporate and departmental goals to strengthen current advantages and improve readiness for backup positions.

(2) Senior Leadership and Strategic Transformation Training

Continuing education courses for senior executives (including the General Manager) are conducted twice annually. The 2025 curriculum was designed to build three core competencies: "Macroeconomic Insight, Digital Transformation Leadership, and Organizational Resilience." Specific areas include:

A. Macro Trends and Political-Economic Monitoring: Observing global geopolitical risks and short-to-long-term economic trends to enhance executives' decision-making capabilities in volatile environments.

B. Digital-Intelligent Transformation and Innovative Application: Introducing data-driven decisionmaking, exploring business opportunities in Generative AI, and implementing information security governance practices.

C. Organizational Strategy and Talent Development: Moving beyond traditional organizational frameworks to plan key talent development paths from a strategic perspective, ensuring the Company's leading position in a dynamic market.

(3) Mid-to-Senior Management Seminars and Cultural Succession

Seminars for mid-to-senior managers are held regularly. The core objectives for 2025 were "Strengthening Management Agility, Embedding Digital Genes, and Sustaining Organizational Culture." These are implemented through diverse seminar formats covering:

A. New Era Business Thinking: Mastering the business logic of the AI 2.0 era, introducing practical applications and technical demonstrations of intelligent tools, and enhancing communication efficiency and mindset transformation in a digital environment.

B. Industry Pulse and Trend Dialogues: Inviting external experts to share insights on global economic changes and geopolitical risks, helping mid-to-senior managers understand the external competitive environment

from a macroscopic perspective.

C. Practical Experience and Cultural Succession: Internal senior executives personally impart corporate operational practices and the evolution of business thinking. Core values and success stories are shared institutionally to ensure the management team maintains consistent value orientations and agile response capabilities.

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

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

2.3.8 Other Important Information Regarding Corporate Governance:

1. The Statemnet of the Internal Control System:

The contents of the internal control statement have been announced and reported on the information reporting website designated by the Financial Supervisory Commission. The query path is as follows.

MOPS→Single Company →Corporate Governance→ Company Regulations /Internal Controls→ Internal Control Statement Announcement

The URL is as follows:

https://mopsov.twse.com.tw/mops/web/ajax_t06sg20?parameters=0eb65210d5bd c34ea16e295ccdbad1094fa31ace87661611d3f8c22bea3fb50de1d5d55f2907af83df 59ae82756caca37dd8deda6d21048dd6757f91f6feed9efade4567702b1a82869a09f d73fc40587fec916720908c6cf1aa3b6b67bf08cd903dde6a928cc89597c9688948436 0aa292cb749db56b361f1d255d424bbf48a

2. Disclosure of the auditor's review report:

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

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

1. Important Resolutions of the Shareholders' Meeting

Date	Major Resolutions	Review of Implementation Situation
2025.06.19	<ol style="list-style-type: none"> 1. Ratified the business report, parent-only financial statements, and consolidated financial statements for 2024. 2. Ratified the proposal for the earnings distribution for 2024. 3. Approved the Amendment to the Articles of Incorporation. 4. Approved the Discussion to approve the lifting of non-competition restrictions for directors of the Company 	<ol style="list-style-type: none"> 1. The proposal was approved as originally proposed after voting, with the number of voting rights in favor of the proposal occupying 99.10% of the total rights represented by the shareholders present at the time of voting. 2. For the cash dividends, the record date was July 16, 2025, and the distribution date was August 6, 2025. The cash dividends at NTD 0.6 per share, together with the employee remuneration of NTD6,109,821 and director remuneration of NTD2,443,928, were distributed on August 6, 2025 upon the resolution of the shareholders' meeting. 3. The proposal was approved as originally proposed with the number of voting rights in favor of the proposal occupying 99.02% of the total rights represented by the shareholders present at the time of voting, and has been further implemented. 4. The proposal was approved as originally proposed with the number of voting rights in favor of the proposal occupying 99.02% of the

Date	Major Resolutions	Review of Implementation Situation
		total rights represented by the shareholders present at the time of voting, and has been further implemented.

2. Important Resolutions of the Board of Directors

Date	Major Resolutions	Implementation Situation
2025.01.16	1. Resolved the proposal for the Company's 2025 Business Plan.	This has been processed in accordance with the resolution.
2025.03.04	<ol style="list-style-type: none"> 1. Resolved the proposal to apply for a new trading limit for derivative financial instruments to meet business requirements. 2. Resolved the proposal for the distribution amount and payment method of 2024 remuneration for employees and directors. 3. Resolved the proposal for the 2024 performance bonus distribution for the Company's managers. 4. Resolved the proposal for the 2025 annual salary adjustment for the Company's managers. 5. Resolved the proposal for the 2024 Assessment of the Effectiveness of Internal Control System and the Internal Control System Statement. 6. Resolved the proposal for the 2024 Business Report, Parent-Only Financial Statements, and Consolidated Financial Statements. 7. Resolved the proposal for the 2024 Earnings Distribution. 8. Resolved the proposal for the appointment and remuneration of the certifying CPAs for the year 2025. 9. Resolved the proposal for the pre-approval procedures and general policy for non-assurance services provided by Ernst & Young and its affiliates. 10. Resolved the proposal for the definition of "rank-and-file employees" under Article 14-6 of the Securities and Exchange Act and the amendment of the Articles of Incorporation. 11. Resolved the proposal for the amendment of certain articles of the Company's Articles of Incorporation. 12. Resolved the proposal for the removal of non-competition restrictions for the Company's directors and their representatives. 13. Resolved the proposal for matters relating to the convening of the 2025 Annual General Meeting of Shareholders. 	This has been processed in accordance with the resolution.
2025.05.06	<ol style="list-style-type: none"> 1. Resolved the proposal for the extension of bank credit lines to meet business requirements. 2. Resolved the proposal for the Company's 2025 Q1 Consolidated Financial Statements. 3. Resolved the proposal for the amendment of the Company's Internal Control System and Internal Audit System. 	This has been processed in accordance with the resolution.

Date	Major Resolutions	Implementation Situation
	4. Resolved the proposal for the amendment of certain articles of the Company's Rules of Procedure for Board of Directors Meetings.	
2025.08.05	<ol style="list-style-type: none"> 1. Resolved the proposal for the Company's 2025 Q2 Consolidated Financial Statements. 2. Resolved the proposal for the 2024 Employee Remuneration distribution for the Company's managers. 3. Resolved the proposal for the compensation adjustment for managers due to expanded scope of duties. 4. Resolved the proposal for the extension of bank credit lines to meet business requirements. 5. Resolved the proposal for the preparation of the Company's 2024 ESG Sustainability Report. 	This has been processed in accordance with the resolution.
2025.11.11	<ol style="list-style-type: none"> 1. Resolved the proposal for the extension of bank credit lines to meet business requirements. 2. Resolved the proposal for the extension of trading limits for derivative financial instruments to meet business requirements. 3. Resolved the proposal for the Company's 2025 Q3 Consolidated Financial Statements. 4. Resolved the proposal to adjust and simplify the investment organizational structure. 5. Resolved the proposal for the 2026 Annual Audit Plan for the Company and its subsidiaries. 	This has been processed in accordance with the resolution.
2026.01.16	<ol style="list-style-type: none"> 1. Resolved the proposal for the Company's 2026 Business Plan. 2. Resolved the proposal for the adjustment of job grade and compensation level for the Company's R&D Technical Director. 	This has been processed in accordance with the resolution.
2026.03.10	<ol style="list-style-type: none"> 1. Resolved the proposal to adjust the definition of "rank-and-file employees" in accordance with Decree No. 1130385442 issued by the FSC. 2. Resolved the proposal for the distribution amount and payment method of 2025 remuneration for employees and directors. 3. Resolved the proposal for the 2025 performance bonus distribution for the Company's managers. 4. Resolved the proposal for the 2026 annual salary adjustment for the Company's managers. 5. Resolved the proposal for the 2025 Assessment of the Effectiveness of Internal Control System and the Internal Control System Statement. 6. Resolved the proposal for the 2025 Business Report, Parent-Only Financial Statements, and Consolidated Financial Statements. 7. Resolved the proposal for the 2025 Earnings Distribution. 8. Resolved the proposal for the change, appointment, and remuneration of the certifying CPAs for the year 2026. 	This has been processed in accordance with the resolution.

Date	Major Resolutions	Implementation Situation
	<p>9. Resolved the proposal for the pre-approval procedures and general policy for non-assurance services provided by Ernst & Young and its affiliates.</p> <p>10. Resolved the proposal for the full re-election of Directors.</p> <p>11. Resolved the proposal for the nomination of candidates for Directors and Independent Directors.</p> <p>12. Resolved the proposal for the removal of non-competition restrictions for the Company's newly appointed directors and their representatives.</p> <p>13. Resolved the proposal for matters relating to the convening of the 2026 Annual General Meeting of Shareholders.</p>	
2026.05.06	<p>1. Resolved the proposal for the extension of bank credit lines to meet business requirements.</p> <p>2. Resolved the proposal for the Company's 2026 Q1 Consolidated Financial Statements.</p> <p>3. Resolved the proposal for amendments to certain articles of the Company's "Articles of Incorporation."</p> <p>4. Resolved the proposal for amendments to the agenda of the Company's 2026 Annual General Meeting of Shareholders.</p>	This has been processed in accordance with the resolution.

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

2.4 Information Regarding the Unitech's Audit Fee

Unit: NT\$ thousands

Name of accounting firm	Names of CPAs	Period covered by the CPA audit	Audit fees	Non-audit fees	Total	Remarks
Ernst & Young	HU SHEN CHIEH	Jan 1, 2025 ~Dec 31, 2025	4,770	250	5,020	Tax related consultation and compliance.
	KUO SHAO PIN	Jan 1, 2025 ~Dec 31, 2025				

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

It mainly includes Tax-related consultation and compliance.

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

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

2.5 Information on Replacement of CPAs

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

2.5.1 Information regarding the former CPAs

Replacement Date	March 10, 2026		
Reason for replacement and explanation	Due to the need for internal rotation as required by relevant laws and regulations, the Company's CPAs were changed from Hu Shen Chieh and Kuo Shao Pin to Hu Shen Chieh and Hsieh Sheng An starting from 2026.		
Describe whether the Company or the CPAs decided to terminate or discontinue the engagement	Parties	CPAs	The Company
	Circumstances		
	Terminated the engagement	N/A	N/A
	No longer accepting (continuing) the engagement	N/A	N/A
If the CPAs issued an audit report expressing any opinion other than an unqualified opinion during the 2 most recent years, specify the opinion and the reasons	N/A		
Disagreement with the Company	Yes	—	Accounting principles or practices
		—	Disclosure of financial reports
		—	Audit scope or procedures
		—	Other
		—	
	No	V	
	Specify details	—	
Other disclosures (Any matters required to be disclosed under sub-items d to g of Article 10.5.A)	None		

2.5.2 Information Regarding the Successor CPAs

Name of accounting firm	Ernst & Young
Names of CPAs	HU SHEN CHIEH, HSIEH SHENG AN
Date of engagement	March 10, 2026
Subjects discussed and results of any consultation with the CPAs prior to the engagement, regarding the accounting treatment of or application of accounting principles to any specified transaction, or the type of audit opinion that might be issued on the company's financial report	N/A
Successor CPAs' written opinion regarding the matters of disagreement between the Company and the predecessor CPAs	N/A

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

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

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

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

Job Title	Name	2025		Current fiscal year as of April 18, 2026	
		Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)	Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)
Director	HI-JET INCORPORATION	0	0	0	0

Job Title	Name	2025		Current fiscal year as of April 18, 2026	
		Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)	Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)
Director Representative /Strategy Chief Officer	YEH JIA WEN	0	0	0	0
Director Representative	YEH MING HAN	0	0	0	0
Director Representative	YEH BO CHUN	0	0	0	0
Director Representative	WANG KUO CHANG	0	0	0	0
Director/ Major Shareholder	UNITECH COMPUTER CO., LTD.	0	0	0	0
Director Representative	YEH KUO CHUAN	0	0	0	0
Director Representative	LEE YING SIN	0	0	0	0
Director Representative	CHEN RONG HUEI	0	0	0	0
Independent Director	SU LIANG	0	0	0	0
Independent Director	CHING HU SHIH	0	0	0	0
Independent Director	LIU YOU KUO	0	0	0	0
Independent Director	HO PO CHUNG	0	0	0	0
Company's General Manager	HSU CHIH TA	0	0	0	0
Senior Vice General Manager	CHEN MENG YU	0	0	0	0
Vice General Manager (Note 1)	TSAO KUO CHENG	0	0	0	0
Vice General Manager (Note 1)	CHOU SHENG YANG	0	0	0	0
Vice General Manager (Note 1)	LI MING HSUEH	0	0	0	0
Vice General Manager (Note 1)	LIU CHIA YI	0	0	0	0
Associates	YEH CHIH HAO	0	0	0	0
Vice General Manager (Note 2)	HSU YUAN YING	0	0	0	0
Associates	CHANG CHIA LIN	0	0	0	0
Major Shareholder	G.M.I Technology Inc	0	(9,559,000)	0	0

Note 1 : Promoted from Associates to Vice General Manager on April 1, 2026.

Note 2 : Promoted from R&D Division Director to Vice General Manager on April 1, 2026.

2.7.2 Information on Transfers of Shareholding : None.

2.7.3 Information on Pledges of Shareholding : None.

2.8 Relationships Among the Top 10 Shareholders

April 18, 2026 Unit : Shares

Name	Shareholding		Shareholding of spouse and minor children		Total shareholding by nominee arrangement		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree		Remarks
	Shares	%	Shares	%	Shares	%	Name of entity or individual	Relationship	
UNITECH COMPUTER CO., LTD	30,039,000	40.00%	0	0	0	0	G.M.I TECHNOLOGY HI-JET INCORPORATION	Same person in charge	N/A
Representative of UNITECH COMPUTER CO., LTD: YEH JIA WEN	0	0	0	0	0	0	YEH WEI YAN	Father-son	N/A
G.M.I TECHNOLOGY	9,559,000	12.73%	0	0	0	0	UNITECH COMPUTER CO., LTD HI-JET INCORPORATION	Same person in charge	N/A
Representative of G.M.I TECHNOLOGY : YEH JIA WEN	0	0	0	0	0	0	YEH WEI YAN	Father-son	N/A
HI-JET INCORPORATION	3,657,726	4.87%	0	0	0	0	UNITECH COMPUTER CO., LTD G.M.I TECHNOLOGY	Same person in charge	N/A
Representative of HI-JET INCORPORATION : YEH JIA WEN	0	0	0	0	0	0	YEH WEI YAN	Father-son	N/A
HUANG PEI FANG	3,002,000	4.00%	0	0	0	0	N/A	N/A	N/A
FAN ZHE RUEI	2,053,000	2.73%	0	0	0	0	N/A	N/A	N/A
JIA YUN INVESTMENT CO., LTD	1,682,783	2.24%	0	0	0	0	YEH WEI YAN	Person in charge	N/A
Representative of JIA YUN INVESTMENT CO., LTD : YEH WEI YAN	180,000	0.24%	0	0	0	0	YEH JIA WEN	Father-son	N/A
YEH KUO CHUAN	1,097,126	1.46%	126,709	0.17%	0	0	YEH ZHI HAO	Father-son	N/A

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

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

December 31, 2025 Unit: Shares: NTS

Investee Enterprise	Investment by the Company		Investment by the Directors, Supervisors, Managerial Officers and Directly or Indirectly Controlled Entities of the Company		Total Investment	
	Shares	Shareholding ratio	Shares	Shareholding ratio	Shares	Shareholding ratio
Unitech America Ventures Inc.	10,000	100%	0	0	10,000	100%
Unitech America Holding Inc.	0	0	10,000	100%	10,000	100%
Unitech America Inc.	0	0	100,000	100%	100,000	100%
Unitech Europe Ventures Inc.	10,000	100%	0	0	10,000	100%
Unitech Europe Holding Inc.	0	0	10,000	100%	10,000	100%
Unique Technology Europe B.V.	0	0	135,948	100%	135,948	100%
Unitech Japan Holding Inc.	10,000	100%	0	0	10,000	100%
Unitech Japan Co., Ltd.	152	10.86%	1,198	85.57%	1,350	96.43%
Unitech Asia Ventures Inc.	16,056.83	100%	0	0	16,056.83	100%
Unitech Industries Holding Inc.	0	0	13,785.52	100%	13,785.52	100%
Xiamen Unitech Computer Co., Ltd.	-	0	USD3,560,132	100%	USD3,560,132	100%

III. Capital Overview

3.1 Capital and Shares

3.1.1 Sources of Capital:

1. Capital formation process:

Unit: Shares ; NTS

Year / Month	Issued price	Authorized capital		Paid-in capital		Remarks		
		Shares	Amount (NTS)	Shares	Amount (NTS)	Sources of capital	Capital paid in by assets other than cash	Other
2008/01	10	60,000,000	600,000,000	40,000,000	400,000,000	Capital division and establishment of NTS400 thousands	N/A	January 15, 2008 Letter of Authorization No.09731572980
2009/08	32.5	60,000,000	600,000,000	47,600,000	476,000,000	Capital Increases by NTS76,000 thousands	N/A	September 16, 2009 Letter of Authorization No.09833070430
2013/03	10	60,000,000	600,000,000	46,629,000	466,290,000	Retirement of Treasury Stock NTS9,710 thousands	N/A	March 8, 2013 Letter No. 1025014032 issued by the Economic Department of the Northern Regional Administration.
2014/04	21.45	60,000,000	600,000,000	46,711,000	467,110,000	Conversion of subscription rights into shares by NTS820 thousands	N/A	April 18, 2014 Letter No. 1035142301 issued by the Economic Department of the Northern Regional Administration.
2014/08	21.45	60,000,000	600,000,000	46,735,000	467,350,000	Conversion of subscription rights into shares by NTS240 thousands	N/A	August 25, 2014 Letter No. 1035174343 issued by the Economic Department of the Northern Regional Administration.
2014/12	17.83	60,000,000	600,000,000	46,748,000	467,480,000	Conversion of subscription rights into shares by NTS130 thousands	N/A	December 2, 2014 Letter No. 1035198369 issued by the Economic Department of the Northern Regional Administration.
2015/02	21.07 17.83	60,000,000	600,000,000	46,766,500	467,665,000	Conversion of subscription rights into shares by NTS185 thousands	N/A	February 11, 2015 Letter No. 1045128935 issued by the Economic Department of New Taipei City Government.
2015/04	17.83	60,000,000	600,000,000	46,769,000	467,690,000	Conversion of subscription rights into shares by NTS25 thousands	N/A	April 20, 2015 Letter No. 1045142616 issued by the Economic Department of New Taipei City Government.
2015/09	17.83	60,000,000	600,000,000	46,796,000	467,960,000	Conversion of subscription rights into shares by NTS270 thousands	N/A	September 8, 2015 Letter No. 1045178438 issued by the Economic Department of New Taipei City Government.

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

2. Type of Shares:

Unit: Shares

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

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

3.1.2 List of Major Shareholders:

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

April 18, 2026 Unit : Shares

Names of major shareholders	Shares	Shareholding (shares)	Shareholding (%)
UNITECH COMPUTER CO., LTD		30,039,000	40.00%
G.M.I TECHNOLOGY CO., LTD		9,559,000	12.73%
HI-JET INCORPORATION		3,657,726	4.87%
HUANG PEI FANG		3,002,000	4.00%
FAN ZHE WEI		2,053,000	2.73%
JIA YUN INVESTMENT CO., LTD		1,682,783	2.24%
YEH KUO CHUAN		1,097,126	1.46%
LIN CHING HANG		1,000,000	1.33%
FU RONG INVESTMENT Co. LTD		679,000	0.90%
YEH ZHI HAO		500,000	0.67%

3.1.3 Dividend Policy and Implementation Status :

1. Dividend Policy stipulated in the Articles of Association :

If the Company has profits of the current, shall appropriate no less than 5% as employees' remuneration (No less than 20% of the remuneration to employees referred to in this paragraph shall be distributed to entry-level employees.), not more than 2% as directors' remuneration, employees' remuneration shall be paid in cash or shares approved by a resolution of the meeting of board of directors, the objective includes employees of subsidiary company met certain conditions, and certain conditions shall be set by the authorized board of directors.

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

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

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

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

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

- (1) The Company's net profit after-tax after appropriating employees' compensation (5%) and Directors' compensation (2%) is NT\$ 100,614,006, and setting aside the 2025 re-measurement on defined benefit plan, setting aside the legal reserve (10%), and setting aside the special reserve appropriated, and then adding beginning retained earnings, distributable retained earnings is NT\$193,337,302 and the proposed cash dividends to Shareholder's cash is NT\$ 89,772,894, at NT\$ 1.19541788 per share. Upon the approval of the Annual Meeting of Shareholders, it is proposed that the Board of Directors be authorized to resolve the ex-dividend date, ex-rights date, and other relevant issues. (Please refer to the earnings distribution table).**
- (2) In the event of any changes in the number of outstanding shares resulting from the buyback of the Company's shares, transferring treasury stocks to employee, conversion of convertible bonds, the exercise of employee stock option or other reasons, the dividend ratio must be adjusted. It is proposed that the Board of Directors be authorized to adjust the dividend ratio and to proceed on the relevant matters.**
- (3) The cash dividends calculation shall be rounded down to the nearest one NTD (any amount below one NTD will be discarded), and the remaining fraction shall be adjusted and agree to distributed cash dividends.**
- (4) This proposal was approved by the board of directors on March 10, 2026, and is subject to approval by the shareholders' meeting.**

**Unitech Electronics Co., LTD.
Earnings Distribution Statement
2025**

Unit: NT\$	
Item	Amount
Beginning retained earnings	103,564,408
Add: 2025 net profit after tax	100,614,006
Less: 2025 re-measurement on defined benefit plan	(115,533)
Less: 10% legal reserve	(10,049,847)
Less: special reserve appropriated	(675,732)
Distributable earnings	193,337,302

Distributable items: Shareholder's dividends - cash dividends (at NT\$ 1.19541788 per share)	89,772,894
Unappropriated retained earnings	103,564,408

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

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

3.1.5 Compensation of Employees, Directors and Supervisors:

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

According to Article 17 of the company's articles of association: " If the Company has profits of the current, shall appropriate no less than 5% as employees' remuneration(No less than 20% of the remuneration to employees referred to in this paragraph shall be distributed to entry-level employees.), not more than 2% as directors' remuneration, employees' remuneration shall be paid in cash or shares approved by a resolution of the meeting of board of directors, the objective includes employees of subsidiary company met certain conditions, and certain conditions shall be set by the authorized board of directors.

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

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

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

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

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

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

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

On March 10, 2026, the board of directors resolved to distribute employee cash remuneration of NTD 6,337,669 (without stock-based remuneration) and director remuneration of NTD 2,535,068. The above distribution amounts are the same as the expenses recognized by the audited financial statements for the year 2025.

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

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

4. The actual distribution of remuneration to employees, directors, and supervisors in the previous year, including the number of shares, amount, and stock price, and any differences between the actual distribution and the recognized employee, director, and supervisor remuneration should be disclosed, along with the difference, reasons, and handling methods:
The actual distribution of employee in the year 2025 and director remuneration in the year 2024 is the same as the amount recognized.

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

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

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

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

3.5 Issuance of Employee Stock Warrants :

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

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

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

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

3.8 The Status of Implementation of Capital Allocation Plans :

As of March 31, 2026, the Company has not issued any securities that are incomplete or have not yet shown the expected benefits in the past three years.

IV. Operational Highlights

4.1 Business Content

4.1.1 Scope of Business

1. Major areas of business operations

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

2. Revenue Breakdown

Unit: NT \$ thousands

Major Products	2025	
	Amount	%
Industrial-grade rugged mobile computers	1,026,661	41.86%
Barcode Scanners	314,671	12.83%
Barcode printers, ribbons and consumables	536,006	21.86%
Others	575,198	23.45%
Total	2,452,536	100.00%

3. Major products(service) at present

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

4. New products(service) under development

The Company designates 'Ultimate Performance' and 'Applied Intelligence' as its core R&D pillars. On the hardware front, we continue to enhance the stability and durability of military-grade mobile computers and industrial

tablets to ensure operational continuity in harsh environments, while diversifying our portfolio into RFID, DPM readers, and wearable devices. Regarding software, we focus on developing industrial-grade AI OCR and edge computing technologies to address data collection challenges in complex scenarios. Through the seamless integration of hardware and software via Internet of Things (IoT) modules, we build efficient and resilient intelligent transformation platforms for our clients.

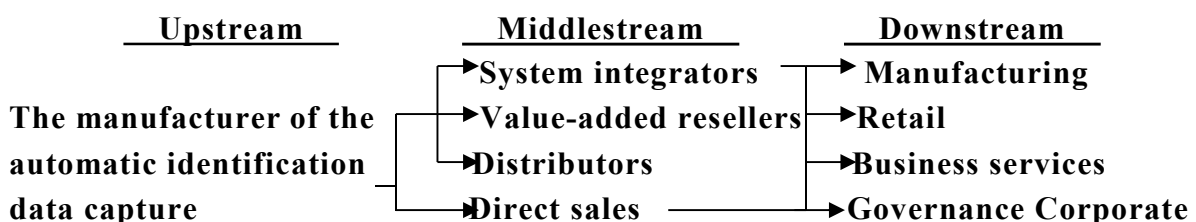
4.1.2 Industry Overview

1. Current Status and Future Development of the Industry

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

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

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



3. Product Development Trends

The Company's automatic identification solutions center on ruggedized durability and real-time data transmission. As industrial AI technologies mature, our products are evolving toward 'Deep Intelligence' and 'Ultimate Stability.' Current trends indicate that industrial-grade AI OCR applications have become pivotal in automation, significantly optimizing data capture efficiency by enhancing recognition capabilities for damaged text or complex backgrounds. Concurrently, market demand for equipment stability in extreme environments is becoming increasingly stringent. The Company will continue to reinforce hardware resilience and integrate edge computing with next-generation communication technologies, evolving terminal devices from simple recording tools into highly reliable, intelligent platforms with decision-support capabilities.

4. Product Competition

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

4.1.3 Research and Development

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

Unit: NT\$ thousands

Year	2025	Q1 of 2026
R&D expenses	151,177	36,452
R&D Expenses to Revenue %	6.16%	5.87%

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

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

2. Successful R&D technologies or products

- (1) WD200P: Wearable mobile computer.**
- (2) HT730P: 5G handheld computer with keypad, supporting multiple scanners and low-temperature operation.**
- (3) RP300 & Peripherals: Long-range UHF mobile reader supporting EA530, EA660, and iPhone.**
- (4) RT112 WoA: Industrial-grade Windows on ARM tablet based on a 5G IoT platform.**
- (5) EA530 & Peripherals: Industrial mobile computer with built-in short-range UHF, including dedicated cradles and 4-slot battery chargers.**
- (6) EA660: Android 15 version upgrade.**
- (7) Enterprise Keyboard v1.2: Provides OCR and barcode recognition with a new auto-matching mode.**
- (8) EBrowser v1.1: Enterprise browser featuring a new standard licensing model.**
- (9) ELauncher v2.2: Enterprise launcher with newly added configuration profile features.**
- (10) StageGO v2.3: Enterprise deployment software with enhanced management settings and support for new models.**
- (11) TagAccess v2.0: Added barcode functionality and support for new UHF products, including RP300, EA530, and PA768e.**
- (12) ScanBridge v1.1: Supports new scanners and the RT112 WoA tablet.**

4.1.4 Long-term and Short-term Development

1. Short term Development

- (1) Strengthening Global Strategic Alliances and Technical Collaboration: Precisely capture the diverse demands for high-, mid-, and low-end products across various regional markets. Actively develop Original Design Manufacturing (ODM) business for 5G products, providing cost-effective integrated solutions to expand market share advantages.**
- (2) Cultivating Key Markets and Emerging Regions: Optimize resource allocation in key markets such as India, Vietnam, Central and South America (e.g., Brazil, Mexico), and Northern Europe. For large-scale flagship projects in the U.S., U.K., France, Japan, and Taiwan, strengthen**

tender management and execution capabilities to improve project success rates.

- (3) Advancing Hardware-Software Integration Strategies:** Continue to leverage advantages in hardware-software integration to fortify core competitiveness. Focus on promoting next-generation RFID technology and the full range of iOS MFi-certified scanning products (e.g., RP300, SL220) to precisely meet high-growth demands in the retail and logistics markets.
- (4) Developing Intelligent Automation Management Solutions:** Deepen strategic partnerships with world-leading automation equipment providers (e.g., Geek+), setting a revenue expansion target of over 30% to accelerate the deployment in the intelligent automation management market.
- (5) Capitalizing on 'Made in Taiwan' (MIT) Opportunities:** Seize the trend of manufacturing investment and factory reshoring. Utilize local production and service advantages to expand market share within Taiwan.
- (6) Enhancing Global Technical Service and Support Networks:** Continuously expand the professional teams of Technical Product Managers (TPM) and Field Application Engineers (FAE) across regional operating centers. Leverage profound technical expertise to accelerate Time-to-Market (TTM) for new products and bolster real-time service capacity for large-scale global projects.
- (7) Optimizing Supply Chain and Production Efficiency:** Continually refine supply chain management to improve capacity utilization and production automation ratios. Leverage economies of scale to optimize product cost structures and enhance competitive strength against international first-tier brands.

2. Long term Development

- (1) Constructing an AIoT Cloud Integration Ecosystem:** Extend from front-end terminal products to 'Edge-toCloud' connectivity technologies. Deepen AI-driven intelligent applications (such as 3D measurement and Optical Character Recognition, OCR) while integrating cloud and IoT industry trends to build a comprehensive smart industry ecosystem.
- (2) Elevating Brand Value and Industry Penetration:** Provide high-value-added hardware-software integrated solutions and professional services. Accumulate extensive application track records in flagship industries—such as cold chain, explosion-proof, semiconductor, and pharmaceutical serialization management—to consolidate and elevate the leading position of our proprietary brand in the global market.
- (3) Implementing ESG Sustainable Development Vision:** In response to global sustainability trends, integrate green strategies into product R&D, committing to the development of low-power, high-efficiency eco-friendly solutions. Utilize modular design to extend product lifecycles and improve recycling efficiency. Furthermore, leverage RFID technology to optimize

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

4.2 Market and Sales Overview

4.2.1 Market Analysis

1. Sales by Geographic Region

Unit: NT \$ thousands

Year		2024		2025	
		Amount	%	Amount	%
Domestic		1,256,110	51.52	1,368,200	55.79
Export	Asia	281,657	11.55	276,749	11.28
	America	501,590	20.57	414,025	16.88
	Europe	396,533	16.27	388,733	15.85
	Oceania	2,279	0.09	4,829	0.20
	Total	1,182,059	48.48	1,084,336	44.21
Total		2,438,169	100.00	2,452,536	100.00

2. Market Share Analysis

According to the latest data from VDC (Venture Development Corp.), a leading research firm in the automated data collection industry, the Company maintains its global rank of 8th in the small-form-factor industrial mobile computer segment, with market share increasing to approximately 1.6%. Specifically, the Company ranks 5th in the North American market. Regarding the domestic market, although there is a lack of universally recognized third-party statistical data, the Company assesses that it has secured a leading position in domestic market share based on the public disclosures and revenue scales of major local peers.

3. Market Supply Demand and Growth Outlook

Data from research firm VDC Research indicates that the global rugged handheld computer market reached USD 1.806 billion in the first half of 2025, representing a 7.4% year-over-year growth. Looking at long-term trends, the market is projected to rise to USD 4.33 billion by 2030, with a Compound Annual Growth Rate (CAGR) of 4.2%. Geographically, Europe and North

America remain the primary revenue drivers: the U.S. market reached USD 701 million in the first half of the year, leading with a 10% growth rate, followed closely by the European market at USD 621 million. Meanwhile, the Asia-Pacific (APAC) region demonstrated robust expansion momentum with a 7% growth rate in the first half, being identified as a strategic region with the highest growth potential.

4. Competitive Advantages

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

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

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

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

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

The company has accumulated years of experience in the research and development of automatic data collection products, fully grasping key technologies and establishing independent research and development capabilities. The hardware products we have launched can meet market needs, and we also have a full understanding of the application requirements and industry situations in various industries. The combination of relevant software and hardware developed by the company can accurately meet customer needs, thus establishing our company's position in the global data collection field. Therefore, our professional and experienced R&D team and complete product line are the biggest advantages that help our company maintain its competitive edge in the industry.

(4) Abundant and excellent human resources.

The company has long valued talent cultivation and harmonious labor relations, and the number of professional and senior managers we have

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

5. Favorable and Unfavorable Factors in the Long Term

(1) Favorable Factors

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

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

(B) Industry Characteristics and Barriers to Entry

The automatic data collection industry is a kind of niche market, and new entrants need to have a certain level of high threshold. Due to the characteristics of the product being relatively small and diverse, and can be customized according to customer needs, it is necessary to fully understand user needs and pay full attention to industry development trends in this industry to design products that meet market requirements in terms of functionality and specifications. In addition, the products need to be durable and reliable, the price is not the most important factor in industry competition, but rather depends on product quality and the ability to provide technical services to customers, making it difficult for short-term competitors to enter.

(C) Company's Competitive Advantages and Response Capabilities

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

(2) Unfavorable Factors and Strategies

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

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

Strategies:

- (a) The R&D department of the company will strengthen the compatibility and substitutability with the specifications of existing products in the design of new products, thereby increasing the commonality of maintenance parts and reducing the reserve of future parts.**
- (b) The company will cautiously estimate the sales volume and adopt flexible production management combining order production and planned production through regular production and sales meetings to shorten the production and sales time and increase inventory turnover.**
- (c) Maintain good relationships with multiple suppliers to ensure the stability of the supply source and effectively control inventory idle situations by increasing the order frequency and reducing inventory levels.**

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

Strategies:

- (a) The company will continue to reduce costs by expanding the scale and increasing the commonality of parts.**
- (b) The Company develops products and applications with RFID reading function to meet customer needs that cannot be satisfied by general consumer smartphones and tablets.**

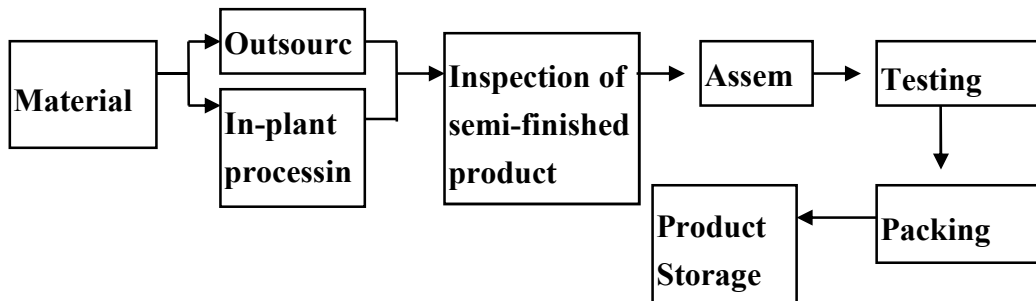
4.2.2 Important Uses and Production Procedures of Main Products:

1. Important applications of main products

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

2. The Production Processes

Production process of automatic identification data collection products



4.2.3 Supply Status of the Main Materials

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

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

4.2.4 Major Suppliers and Customers

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

Unit:NT\$ thousands; %

Item	2024				2025				As of Q1 of 2026			
	Company Name	Amount	Percentage of net purchase (%)	Relation with Unitech	Company Name	Amount	Percentage of net purchase (%)	Relation with Unitech	Company Name	Amount	Percentage of net purchase (%)	Relation with Unitech
1	Company A	211,640	13.50	None	Company A	220,450	14.49	None	Company A	75,317	16.86	None
	Others	1,356,368	86.50	None	Others	1,301,340	85.51	None	Others	371,429	83.14	None
	Net Purchase	1,568,008	100.00	-	Net Purchase	1,521,790	100.00	-	Net Purchase	446,746	100	-

Reasons for change:

The company's main purchase items are the purchase of parts required for production and outsourced products. And there were no significant changes in the year 2025.

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

Unit: NT\$ thousands; %

Item	2024				2025				As of Q1 of 2026			
	Company Name	Amount	Percentage of the Operating Revenue (%)	Relation with Unitech	Company Name	Amount	Percentage of the Operating Revenue (%)	Relation with Unitech	Company Name	Amount	Percentage of the annual net sales (%)	Relation with Unitech
1	-	-	-	-	-	-	-	-	Company A	65,483	10.55	None
	Others	2,438,169	100.00	None	Others	2,452,536	100.00	None	Others	555,299	89.45	None
	Net Sales	2,438,169	100.00	-	Net Sales	2,452,536	100.00	-	Net Sales	620,782	100	-

Reasons for change :

It is mainly attributed to the sales of automatic identification data capture products, and there were no significant changes in 2025.

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

Year		2023	2025	As of annual report
Number of Employees	Direct	29	28	30
	Indirect	393	392	396
	Total	422	420	426
Average Age		40.7	41.6	41.84
Average Years of Service		9.9	10.4	10.60
Education distribution percentage (%)	Ph.D.	0.29%	0.29%	0.29%
	Masters	19.12%	19.48%	19.60%
	Bachelor's Degree	70.00%	69.48%	68.88%
	Senior High School	10.30%	10.17%	10.66%
	Below Senior High School	0.29%	0.58%	0.58%

4.4 Environmental Protection Expenditure

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

The Company's manufacturing operations primarily consist of assembly processes, which inherently minimize the risk of environmental pollution. We have attained the IECQ QC 080000 certification for Hazardous Substance Process Management (HSPM) for electrical and electronic components and products. Furthermore, the Company implemented the Environmental Management System (EMS) in 2023 and successfully obtained the ISO 14001 certification, which remains valid from December 28, 2023, to December 27, 2026.

4.5 Labor Relations

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

1. Benefits Package

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

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

2. Education and Training

Upon the onboarding of new employees (including foreign migrant workers), the Company conducts comprehensive orientation and training sessions covering occupational safety, gender equality, and the prevention of workplace violence and sexual harassment. To enhance promotional effectiveness and ensure rigorous implementation, the Company intermittently utilizes the internal intranet, email communications, and physical bulletin boards for announcements and periodic retraining to ensure that all personnel adhere to workplace safety policies and regulations. The scope of education and training for office and workplace safety primarily encompasses electrical and fire safety, first aid and health safety, prevention of workplace harassment, hazardous substance and environmental management (in compliance with HSF regulations), and information security.

The Company's proprietary "Unitech e-Academy" online learning platform provides global employees with 24/7 access to education regardless of time or location. The platform offers a diverse curriculum spanning professional skillsets, regulatory compliance, and general competency training, allowing employees worldwide to customize their learning pace based on individual needs, thereby effectively increasing training engagement and learning outcomes. Since its inception, the platform has enabled the Company to systematically advance initiatives for professional enhancement and competency development. Through the platform, the Company efficiently manages course quality, tracking employee learning records and evaluating effectiveness via post-course assessments. This facilitates the precise monitoring and statistical analysis of training hours and participation, enhancing the administrative efficiency of talent cultivation and fulfilling the corporate commitment to sustainable talent development. In 2025, the Company recorded a total of approximately 6,231 training participants across various courses, with a total investment in employee training expenses of approximately NT\$720,000.

3. Retirement System

The company's retirement benefits are based on the Labor Pension Act and adopt the defined contribution system, with 6% of employees' salaries being contributed each month. In addition, in accordance with the Labor Standards Act and relevant regulations, an actuary is commissioned to conduct an actuarial evaluation. After being approved by the New Taipei City Government, 2% of the total salary that should be paid each month is deposited into the Taiwan Bank Retirement Fund account in the name of the Labor Retirement Pension Supervisory Committee. The retirement conditions for colleagues are in accordance with the Labor Standards Act.

Employees who joined the Company prior to (and excluding) July 1, 2005, and possess seniority under the defined benefit pension plan (the "Old Scheme"), are eligible to apply for retirement benefits upon completing 25 years of service. In 2025, a total of seven employees applied for retirement under this scheme, with the Company disbursing approximately NT\$7.12 million in pension payments.

4. Agreement between labor and management

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

5. Measures to protect employee's right

The company treats employees with integrity and protects their rights in accordance with relevant laws and regulations such as the Labor Standards Act. The company values employee welfare and has established an employee welfare committee. In order to enhance the professional skills and management knowledge of employees, the company regularly organizes on-the-job training, reading clubs, etc. The company respects gender equality in the workplace and has formulated comprehensive "Sexual Harassment Prevention Measures, Complaints, and Disciplinary Regulations," as well as established channels for handling complaints. The company strictly complies with the "Occupational Safety and Health Act," providing employees with fire, emergency, and safety

training, and standardizing equipment maintenance to ensure workplace safety. The company has also established an online platform for employee complaints, with dedicated personnel to handle employee complaints and protect employee rights. At the same time, the company has hired a full-time nurse to provide employees with health consultations, environmental safety guidance, improvement, and tracking of employees' health status, in order to reduce the risk of occupational accidents or diseases.

6. Working environment and personal safety

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

7. Employee Code of Conduct

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

- (1) Employee Code of Conduct: to illustrate the company's core values and principles, and provide employees with behavioral norms for interactions with colleagues, customers, and partners.**
- (2) Employee Management Regulations: to regulate employee attendance, rewards and punishments, leave, overtime, etc.**
- (3) New Employee Counseling Regulations.**
- (4) Regulations for Acting on Behalf of Colleagues.**
- (5) Document Signature Authority Management Regulations.**
- (6) Performance Evaluation Regulations.**

- (7) Regulations for Selecting Outstanding Employees.
- (8) Measures for Preventing and Dealing with Sexual Harassment, Complaints, and Disciplinary Actions.
- (9) Code of Ethics.
- (10) Ethical Corporate Management Best Practice Principles.
- (11) Gift-Giving Guidelines for Suppliers, Customers, and Collaborators during Holidays.
- (12) Personal Information Protection Management Regulations.
- (13) Complaint Procedures.

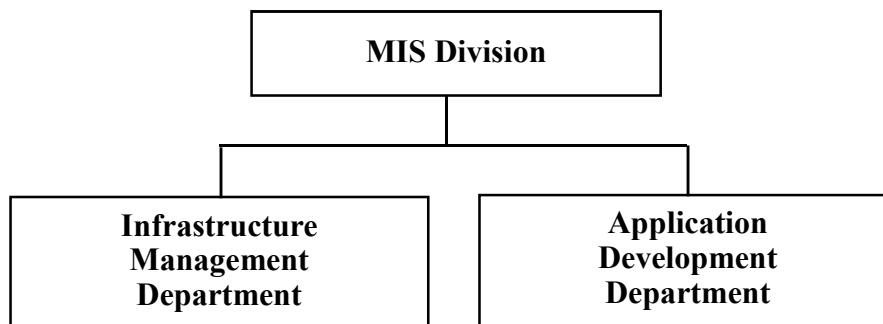
4.5.2 The latest annual report up until the date of printing, the company has disclosed any losses incurred due to labor disputes and has provided an estimate of the current and potential future losses along with measures taken to address the issue. If an estimate cannot be reasonably determined, the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

4.6 Cyber Security Management

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

1. Cyber Security Risk Management Framework

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



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

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

2. Cyber Security Policies

To effectively implement the information security management system and

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

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

The Company has established the “System Management Department” (consisting of four employees) and the “Application Development Department” (consisting of five employees) under the MIS Division. In 2025, a chief cyber security officer and a cyber security officer were appointed. Currently, the Company does not take out cyber security insurance, but has cyber security policies in place which are reviewed annually.

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

(1) Cyber Security Management Policies

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

(2) Concrete Management Programs

A. Data Center and Power Management: Access to the data center is controlled, environmental monitoring is conducted, and the uninterrupted power supply system is regularly tested. The implementation of a cloud-based ERP system reduces the need for on-premise hardware through centralized data processing and resource sharing. This not only lowers energy consumption but also minimizes the carbon footprint associated with hardware manufacturing and disposal.

B. Host Management: A backup structure that incorporates virtualization, fault tolerance, and migration is implemented to prevent the impact of failures. Full data backups are performed regularly, and off-site storage

is implemented. Clear management standards are established, and recovery drills are conducted regularly in accordance with the standards.

- C. Network Management:** Internal protective mechanisms are established, VPN control and usage notifications are implemented, access control requires supervisory and CISO approval, with Two-Factor Authentication (2FA) strictly enforced for all VPN connections and corresponding backup devices are planned for all major equipment to reduce the impact of failures. Additionally, certified network attack protection, spam filtering, and email virus filtering protection services are rented (provided by Chunghwa Telecom's Cyber Security Fleet) for dual protection.
- D. Computer Control:** A computer asset management system (Smart IT) is implemented to control all computers in the company in real-time, monitor computer changes, ensure the legal use of computer software, enforce the use of protective software, and dispose of retired computers properly. Daily updates of antivirus signatures and virus definitions.
- E. Account Control:** Permission to use all systems requires application and approval, and the permissions of personnel who leave or change positions are reviewed. Personnel permissions are reviewed annually. The password policy requires a minimum of 8 characters with mandatory complexity. Accounts are locked after multiple failed attempts, and passwords must be changed every 90 days, with a restriction preventing the reuse of the previous 4 passwords.
- F. System Development:** Clear operational procedures and standards are established for operation permissions, access management, functional changes, problem resolution, etc/
- G. Education and Promotion:** Information security awareness is promoted during normal operations, and new employee training on information security awareness is conducted regularly. Additionally, high-risk information is periodically announced to remind employees to strengthen their information security awareness. Annual social engineering drills are conducted to enhance employee risk awareness.
- H. Organizational Management:** A dedicated information management department and personnel are established, and the highest executive officer is regularly reported on the implementation and operation status.

(3) Investments in Resources for Cyber Security Management

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

- A. Dedicated manpower:** There is a dedicated Cyber Security Management Committee (two members in the system team, four members in the cyber security team, and two members in the administration team) to be

responsible for devising cyber security policies, supervising the implementation of cyber security plans, managing and reviewing cyber security-related matters, and coordinating communication activities.

B. Certification: The Company has passed ISO27001 information security certification. No major deficiencies were found in relevant cyber security audits.

C. Customer satisfaction: There were neither major cyber security incidents nor complaints about the loss of customer data.

D. Education and training: The “cyber security policies” and “information application and security instructions” are disseminated to new employees during their training to ensure their awareness. Also, each new employee signs the “Letter of Commitment on Cyber Security Confidentiality and Legal Use of Information Systems” on the day of arrival. In addition, a social engineering phishing email test is performed at least once a year.

E. Cyber security announcement: In 2025, a total of 25 cyber security announcements were made to communicate important regulations and precautions regarding cyber security protection.

F. Implementation Status

- **Business Impact Analysis (BIA) and Disaster Recovery (DR):**
We conduct annual Business Impact Analysis (BIA) and perform disaster recovery (DR) drills for high-impact systems and infrastructure. In 2025, a total of 16 DR drills were successfully completed.
- **Vulnerability Assessment:**
Vulnerability scans were performed on 21 servers in 2025, with all identified vulnerabilities addressed through system patches and updates.
- **Network Security:**
Successfully implemented SSL VPN and Multi-Factor Authentication (MFA) to strengthen remote access security.
- **Email Security:**
Our email protection systems intercepted approximately 640,000 malicious attacks and spam messages.
- **Security Awareness Training:**
Completed two cybersecurity management training sessions for new hires, achieving a 100% completion rate.
- **Social Engineering Drills:**
A total of 308 participants took part in social engineering simulations, with an overall non-compliance (click-through) rate of 5.19%.

4. The Company introduced the ISO 27001:2013 information security management system in 2025 and obtained a third-party verification. The current certificate is valid from August 14, 2025 to October 31, 2025. The company passed the re-evaluation audit on August 30, 2025. Furthermore, we

successfully achieved ISO 27001:2022 certification on September 17, 2025. The current certificate remains valid from November 16, 2025, to November 15, 2028. With the introduction of the ISO 27001 information security management system, the Company increases the capability of responding to cyber security incidents to protect the asset security of the company and customers.

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

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

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

4.7 Important Contract

Agreement	Counterparty	Contract Period	Major Content	Restrictions
Product Technical Standards	Google	October 2019 ~ End of product life cycle	Android Enterprise Recommended Device Program Terms	--
Product Strategy Cooperation	Apple	Begin from April 2021	MFi License	--
Product Strategy Cooperation	Google	November 2025~ October 2026	ENTERPRISE DEVICES LICENSE AGREEMENT (EDLA)	--
Product Strategy Cooperation	Microsoft	Begin from May 2025	Microsoft Partner Program and Related Licensing Terms	--

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

5.1 Analysis of Financial Status

Unit: NT\$ thousands

Item \ Year	2025	2024	Differences	Differences (%)
Current Assets	2,101,930	2,000,224	101,706	5.08%
Property, Plant and Equipment	342,132	347,750	(5,618)	(1.62%)
Intangible Assets	19,477	29,117	(9,640)	(33.11%)
Other Assets	160,487	170,623	(10,136)	(5.94%)
Total Assets	2,624,026	2,547,714	76,312	3.00%
Current Liabilities	599,690	562,943	36,747	6.53%
Non-current Liabilities	85,734	101,189	(15,455)	(15.27%)
Total Liabilities	685,424	664,132	21,292	3.21%
Common Stock	750,975	750,975	0	0.00%
Capital Surplus	935,226	935,226	0	0.00%
Retained Earnings	269,075	213,635	55,440	25.95%
Other Equity	(19,262)	(18,586)	(676)	3.64%
Non-controlling Interests	2,588	2,332	256	10.98%
Total Equity	1,938,602	1,883,582	55,020	2.92%
<p>Explanation of significant changes in ratios (those with a change of over 20% and a change in amount of over 10 million dollars):</p> <p>(1) Retained Earnings : The main reason is the allocation of statutory surplus reserve this year and the increase in net profit this period.</p>				

5.2 Analysis of Financial Performance

Unit: NT\$ thousands

Item \ Year	2025	2024	Differences	Differences (%)
Operating Revenue	2,452,536	2,438,169	14,367	0.59%
Operating Cost	1,613,570	1,654,679	(41,109)	(2.48%)
Gross Profit	838,966	783,490	55,476	7.08%
Operating Expenses	728,785	718,925	9,860	1.37%
Operating Income	110,181	64,565	45,616	70.65%
Non-operating Income and Expenses	10,691	54,776	(44,085)	(80.48%)
Income Before Income Tax	120,872	119,341	1,531	1.28%
Income Tax Expense	19,888	25,127	(5,239)	(20.85%)
Net Income	100,984	94,214	6,770	7.19%
Other Comprehensive Income(loss),net of income tax	(905)	3,434	(4,339)	(126.35%)
Total comprehensive income	100,079	97,648	2,431	2.49%
<p>Explanation for significant changes in ratios (where the change exceeds 20% and the amount of change is over NT\$10 million):</p> <p>(1) Operating Income : The main reason for the increase in net operating profit compared to last year is the optimization of the product mix this year. The increased sales proportion of high-margin products led to a higher operating profit.</p> <p>(2) Non-operating Income and Expenses : The main reason is that exchange losses increased due to exchange rate fluctuations this year, resulting in a decrease in non-operating income and expenditure compared to last year.</p>				

5.3 Analysis of Cash Flow

Unit: NT\$ thousands

Cash at Beginning of Year	Net Cash Flow from Operating Activities	Net Cash Flow from Investing and Financing Activities	Cash at End of Year	Remedy for Liquidity Shortfall	
				Investment Plan	Financing Plan
972,051	109,664	(612,361)	469,354	—	—
<p>1. Analysis of the changes in cash flow for Current Year:</p> <p>(1) Operating activities: The net cash inflow from operating activities for the current year was NT 109,664 thousands, primarily driven by the increase in pre-tax net profit during the period.</p> <p>(2) Investing activities: The net cash outflow from investing activities was NT 532,715 thousands, mainly due to the acquisition of financial assets measured at amortized cost.</p> <p>(3) Financing activities: The net cash outflow from financing activities was NT 79,646 thousands, mainly due to the payment of cash dividends and cash payment for the principal portion of the lease liability.</p> <p>2. Remedial measures for expected cash shortages and liquidity analysis: There are no cash liquidity issues that require remedial measures.</p> <p>3. Analysis of cash flow liquidity for the next year:</p>					
Cash at Beginning of Year	Estimated Net Cash Flow from Operating Activities	Estimated Net Cash Flow from Investing and Financing Activities	Estimated Cash at End of Year	Estimated Remedy for Liquidity Shortfall	
				Investment Plans	Financing Plans
469,354	93,463	(87,001)	475,816	—	—

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

There is no major capital expenditure plan this year.

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

5.5.1 Reinvestment policy in the most recent year :

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

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

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

Unit: NT\$ thousands

Reinvestment enterprise \ Item	Recognition of profit (loss) from investment in year 2025	Main reasons for profit or loss	Improvement Plan
UAV	(3,508)	This is due to the recognition of the investment loss from UTA that the U.S. reinvestment company.	<ol style="list-style-type: none"> 1.Utilize the launch of new products to strengthen marketing and promotional activities. 2.Strengthen cooperation with existing customers, and continue to develop new project clients and sales channels. 3.Strengthen expense control.
UEV	964	This is due to the recognition of the investment gains from UTI that the Europe reinvestment company.	None.
UCV	6,046	This is recognizing the gains incurred from the Xiamen Unitech Computer Investment, a Chinese mainland reinvestment company.	None.
UJH	8,769	This is due to the recognition of the investment gains from UTJ that the Japan reinvestment company.	None.
UTJ	1,124	This is due to the recognition of the operating profit from UTJ that the Japan reinvestment company.	None.

5.5.3 Coming Next Year Investment Plan:

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

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

5.6.1 Effects of Changes in Interest Rates, Foreign Exchange Rates and Inflation on the Company's Profit and Loss, and Future Response Measures:

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

(1) Interest Rate Changes

The company adopts a conservative and stable approach in utilizing our funds. If there are still funds available for investment after deducting the funds required for operations, we will invest in safe and low-risk financial products, mainly including current and time deposits, and money market funds. In addition, bank borrowing for working capital needs is considered as short-term funding, and the proportion of interest expense is not high. The financial costs of the Company for the year 2025 and the first quarter of 2026 were approximately NTD427 thousands and NTD345 thousands, respectively, accounting for 0.08% and 0.06% of net revenue, which have no significant impact on the Company's profit and loss.

(2) Exchange Rate Changes

The Company's sales and purchases are denominated in foreign currency, which affects the revenue and cost of goods sold denominated in foreign currency due to exchange rate fluctuations. To manage the exchange rate risk, the Company uses natural hedging by matching the currency of sales and purchases in some cases, and uses forward exchange contracts for some foreign currency payments. As an example, based on the consolidated financial assets and liabilities denominated in foreign currency at the end of 2025 and the end of Q1 2026, the exchange rate risk mainly comes from the fluctuations of the USD exchange rate. If the NTD appreciates/depreciates against the USD by 1%, it would result in a increase/decrease of NTD 3,033 thousand and NTD 1,568 thousand, respectively, in the Company's net income.

(3) Inflation

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

2. Future Response Measures:

(1) Interest Rate Changes

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

(2) Exchange Rate Changes

The Company adopts a dynamic natural hedging approach to mitigate the exchange rate risk of major foreign currency transactions. The finance department regularly reviews net positions of each foreign currency, and if the net position exceeds a certain amount, the Company will use forward foreign exchange contracts or spot purchases/sales of foreign currency to achieve the effect of exchange rate hedging.

(3) Inflation

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

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

1. The Company has been focusing on the operation and development of its own business for a long time, and did not engage in high-risk, high-leverage investment.
2. The Company has not issued any loaning funds to others as of the end of 2025 and the end of Q1 2026.
3. The Company has not issued any endorsements or guarantees for others as of the end of 2025 and the end of Q1 2026.
4. The company's derivative transactions are all intended to hedge foreign currency positions arising from its operating activities and are not intended to generate profits.

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

5.6.3 Future Research & Development Projects and expenditures expected:

The Company's future R&D direction will continue to focus on the deep cultivation of its proprietary brand's Automatic Identification and Data Capture (AIDC) products. Key hardware development projects include high-end rugged mobile computers, RFID readers, wearable mobile devices, ring barcode scanners, and 3D identification data collection devices. In addition to optimizing the performance of Android-based products, the Company will actively expand its product lines with Apple MFi certification to provide comprehensive cross-platform solutions.

Furthermore, the Company is committed to enhancing its software and hardware integration capabilities. R&D priorities will focus on the upgrade and development of Edge AI visual recognition, Industrial IoT (IIoT) system modules, and the MoboLink cloud management platform. Simultaneously, research into the application of eco-friendly materials will be conducted to practice green management and respond to international ESG sustainability trends.

For the 2026 fiscal year, the Company expects to invest approximately NT\$154 million in R&D expenses. These funds will be allocated toward experimental costs required for innovative hardware and software platform technologies, international product certifications, and cross-domain technical collaboration projects with global strategic partners.

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

The Company continuously monitors domestic and international trends in major policies and legal developments, conducts ongoing assessments of their potential impacts on business and finances, and implements responsive measures through a rolling adjustment mechanism to ensure that business strategies remain in compliance with the latest regulatory requirements.

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

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

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

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

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

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

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

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

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

The Company's operational strategy prioritizes supply chain diversification and market segment dispersion. For the fiscal year 2025, the top ten purchasing and sales counterparts remained well-dispersed. Specifically, net sales to the largest customer accounted for only 6.93% of total net sales, while purchases from the largest supplier accounted for only 14.49% of total net purchases. There is no instance of over-concentration in either sales or purchases; therefore, no significant concentration risk exists. To ensure long-term operational stability and flexibility, the Company continues to cultivate diverse business channels, actively expand its global customer base, and maintain a robust pool of high-quality suppliers.

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

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

5.6.11 Effects of, Risks Relating to and Response to the Changes in Management Rights:

As of the date of this Annual Report, such risks were not identified by the Company.

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

None of the above applies to the Company.

5.6.13 Other Major Risks and Future Response Measures:

1. Market Risk

(1) Evaluation of the Market Risk: The company operates in a niche market in

the automatic data collection industry, with a diverse range of products and mainly serving value-added resellers and system integrators. The hardware configurations vary depending on the end-user needs; therefore, the company needs to have excellent grasp of user requirements and a comprehensive understanding of industry trends and customer needs in order to design products that meet market demands in terms of functionality and specifications.

- (2) **The Response Measures:** The company's R&D department enhances compatibility and substitutability with existing product specifications in the design of new products, reduces the inventory of future spare parts by increasing their commonality. Through regular production and sales meetings, the company adopts a management approach that combines customer projected orders and planned production to shorten the production and sales time, increase inventory turnover, and reduce inventory levels, effectively controlling inventory idling situations.

2. Financial and Liquidity Risk

- (1) The amounts of accounts receivable and inventory in the company's assets have always been the largest items, so maintaining good quality of accounts receivable and inventory is important. In addition, in response to short-term and long-term development goals, the company needs to maintain sufficient cash and cash equivalents as well as bank financing limits to maintain financial flexibility and support operational needs.
- (2) **The Response Measures:** The company has a dedicated department to manage accounts receivable, and inventory is controlled by specialized personnel in accordance with business units. The company has also adopted an information system for global inventory management. In addition, the finance department is responsible for overall financial management, such as the allocation of sources of long and short-term funds, sensitivity analysis of changes in funding requirements, safety stock of funds, available bank financing balances, and hedging of import and export foreign exchange, etc.

3. Evaluation of the credit risk and its response measures

- (1) **Evaluation of the credit risk:** The company has a dedicated credit management personnel who establish strict customer credit management regulations. Credit limits are given based on customer nature, transaction records, and collateral provided, etc., and transactions can only be conducted if the credit limit is approved. This management mechanism has been established in the information system for automatic control.
- (2) **The Response Measures:** Under strict control, even if a small number of customers experience delayed payments or even inability to pay, the company will delegate legal personnel to conduct necessary legal procedures to minimize possible risks. Based on the past actual bad debt occurrence, the company has provided an expected credit gains (losses) provision based on the accounts receivable due date for the year 2025 and 2026 Q1, which only accounted for 0.03% and 0.04% of the net revenue and had little impact on the overall operation of the company.

4. Evaluation and the response measures for Legal Risk

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

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

- (1) **Evaluation of Strategic and Operational Risk:** The Company has established a management decision-making team composed of top executives and staff, which regularly discusses the Company's long-term strategic direction and progress in achieving short-term goals. The average tenure of the team members is 20 years, and the management team members have extensive industry knowledge and experience, making their collaboration solid.
- (2) **The Response Measures:** The Company uses the ERP system of the US-based company Oracle as the backbone, connecting various functional application software in the front-end to provide timely and accurate data as the basis for decision-making, thus reducing decision-making risks.

5.6.14 Organizational Structure of Risk Management

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

5.7 Other Special Disclosure: None.

VI. Special Disclosure

6.1 Information Related to the Company's Affiliates

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

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

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

6.3 Other Necessary Supplementary Notes: None.

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